

CITY OF PICO RIVERA

PICO RIVERA
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ADOPTED BUDGET FY 2023-2025

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City of Pico Rivera

Fiscal Year 2023-25

Adopted Budget

CITY COUNCIL

Erik Lutz, Mayor

Andrew C. Lara, Mayor Pro Tem

Gustavo V. Camacho, Councilmember

John R. Garcia, Councilmember

Dr. Monica Sanchez, Councilmember

Steve Carmona

CITY MANAGER

Angelina Garcia

ASSISTANT CITY MANAGER

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ADMINISTRATIVE SERVICES

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COMMUNITY AND ECONOMIC DEVELOPMENT

Karine Shirinian

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HUMAN RESOURCES

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INNOVATION AND COMMUNICATIONS

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City of Pico Rivera

Fiscal Year 2023-25 Adopted Biennial Budget

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City Council

Erik Lutz
Mayor
Andrew C. Lara
Mayor Pro Tem
Gustavo V. Camacho
Councilmember
John R. Garcia
Councilmember
Dr. Monica Sanchez
Councilmember

June 27, 2023

Mayor and City Council:

I am pleased to present the adopted Fiscal Year (FY) 2023-25 Biennial Operating Budget and five-year Capital Improvement Program (CIP) for the City of Pico Rivera (City). This budget is the result of months of careful deliberation, collaboration, and analysis by our dedicated team across the organization. City staff developed a budget that is responsive to community needs and continues to fund and enhance services most essential to our residents. Our City Council has been acutely aware of the economic realities while providing services in a fiscally responsible manner. This budget reflects our commitment to fiscal responsibility, transparency, and the well-being of our community. The budget aims to address the current and emerging needs of our city while maintaining long-term financial security and stability.

In my last Financial Plan message, I noted that unprecedented economic uncertainties brought on by the Covid-19 pandemic had factored significantly into the development of the FY 2021-23 Budget. The COVID-19 Emergency Declaration has come to an end. I am proud of our City employees who worked tirelessly to keep our community safe, continued the delivery of critical services, and ensured City projects moved forward. Even though the economic impacts of COVID-19 on the City's budget are largely behind us, we are now wrestling with new uncertainty related to unprecedented inflationary pressures. While inflationary issues have impacted the development of this two-year Financial Plan, I am proud to present a balanced budget. The budget includes appropriations towards resources that advance our ability to deliver core services and continue the excellent work being done to address the City Council's Strategic Priorities.

The Biennial Budget is a road map for anticipated future revenue and planned expenditures, allocating resources and reflecting the City Council's priorities and policies for two (2) fiscal years. The Biennial Budget also serves as an important communication tool, ensuring the City operates in a fiscally responsible and transparent manner, and that resources are allocated effectively to meet the community's needs. All departments were asked to build lean, cost-effective expenditure budgets using the following concepts in structuring this two (2) year plan:

- Live within our existing revenue streams;
- One-time monies should only be used for one-time costs;

- Increase services in priority areas only when needed and when sustainable funding is secured;
- Fiscal discipline to plan for a longer period and allocate resources accordingly;
- Program evaluation and performance for evaluating the effectiveness of programs and initiatives; and
- Flexibility and adaptability to respond to changing economic conditions and unforeseen events.

In the past fiscal year, the City remained focused on fiscal stability, ensuring we maintain the 50% reserve requirement, and ensuring the provision of essential services to the community. The budget presented herein demonstrates our continued commitment to providing optimal service delivery to our resilient community, fiscal sustainability, and a major focus on maintaining long-term financial stability. Using the City Council Strategic Priorities as a guide, the discussion below provides the framework for developing the revenues and expenditures for FY 2023-25.

Guiding Principles

The following City Council priorities are the governing principles that establish the roadmap for constructing our FY 2023-25 General Fund Operating Budget:

- **Fiscal and Organizational Sustainability** ensures we have the financial, human, and technological resources needed to carry out the remaining priorities and to be adequately padded for unforeseen economic downturns.
- **Economic Development and Land Use** are key to revenue enhancement, strengthening the City's fiscal stability, encouraging the development of underutilized space, planning for growth, and engaging businesses to transform the City as an economic and cultural hub.
- A dedication to **Infrastructure** ensures that we provide the community with safe and well-maintained facilities, roads, and utility systems; and that we plan, fund, build, and maintain the reliable and cost-effective infrastructure that enhances the quality of life.
- This City also stressed prioritizing **Health, Wellness and Safety** to create a safe and thriving City with low crime and high standards for health and wellness.
- An ongoing commitment to **Community Engagement** to foster a connected, collaborative, and actively participating City and workforce.

Based on the City's strategic priorities and guiding principles above, the FY 2023-25 adopted budget has been developed using thoughtful and fiscally responsible balancing measures to provide exceptional services to our community and ensure ongoing attention to city facilities and infrastructure.

The adopted budget includes \$151,307,953 in total revenues and \$154,663,323 in total expenditures for FY 2023-24 and \$146,736,764 in total revenues and \$154,689,681 in total expenditures for FY 2024-25. The General Fund portion of this adopted budget totals \$59,564,653 in revenues, \$59,564,653 in expenditures for FY 2023-24; and \$61,240,769 in revenues, \$61,240,769 in expenditures for FY 2024-25. Additional details about these

revenue and expenditures amounts are provided herein and, in the schedules, charts, tables, and narratives found throughout the adopted budget document.

Overview - Major FY 2022-23 Budget Achievements

Several notable initiatives have been implemented to further the City Council's priorities. One such initiative involved deploying an Automated License Plate Reader camera system by Flock Safety, effectively aiding the Sheriff's Office in preventing and resolving crimes, thereby enhancing public safety. Additionally, Measure AB, which aimed to modernize the City's outdated BL fee structure and promote fairness for small businesses, was overwhelmingly approved by voters. The City Council subsequently approved allocating a significant portion of the projected business license revenue increases to address critical capital improvement projects such as Street Resurfacing and Sewer Main Improvement.

Another significant endeavor undertaken by the City has been implementing the PFAS Water Treatment System project, a venture demanding considerable time and effort. This project holds the promise of safeguarding public health, ensuring regulatory compliance, engaging communities, and mitigating potential future costs associated with remediation. The City anticipates the completion of this project in December 2023.

Additionally, with the invaluable guidance and support of the City Council, staff members have diligently pursued grant opportunities, resulting in the acquisition of funds for various CIPs in FY 2022-23. These funds enable the realization of exciting endeavors such as the Smith Park Aquatic Center, Dog Park, and Pedestrian Active Depot (PAD) Park. The City is enthusiastic about commencing work on these projects and other goals and initiatives, intending to complete them within the next two years. The budget book contains further elaboration on the accomplishments and initiatives of each department.

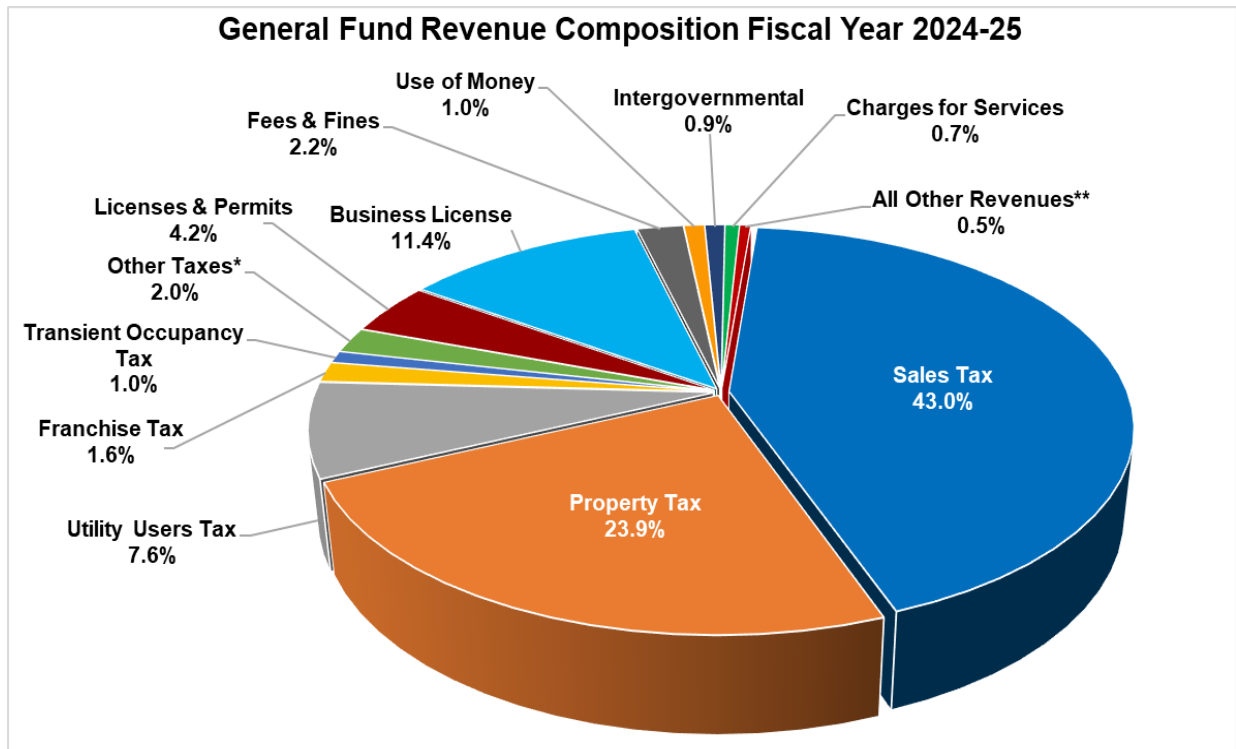
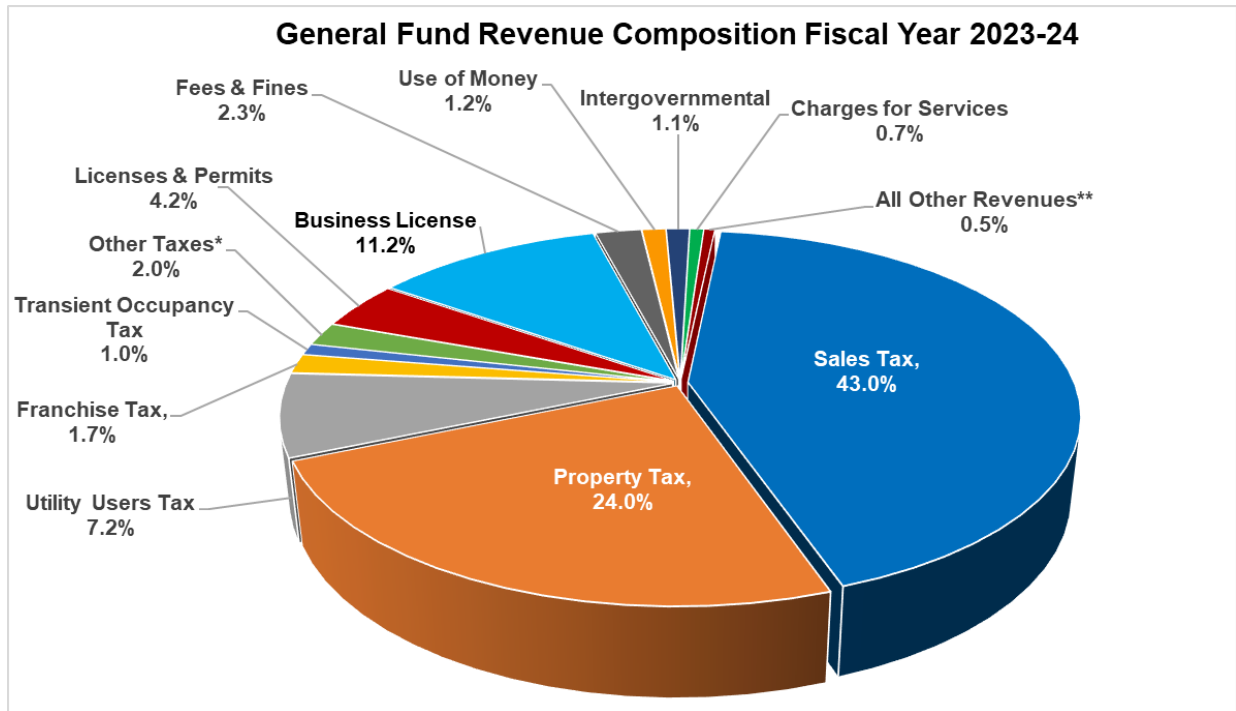
Overview – General Fund

The adopted budget balances the General Fund budget for FY 2023-24 and FY 2024-25, as shown below. Revenues of \$59,564,653 and \$61,240,769 for FY 2023-24 and FY 2024-25, respectively, match expenditure budgets of an equal amount.

GENERAL FUND	FY 2022-23 ADOPTED	FY 2022-23 YEAR-END EST.	FY 2023-24 ADOPTED	FY 2024-25 APPROVED
Revenues	\$ 51,833,428	\$ 55,004,212	\$ 59,564,653	\$ 61,240,769
Expenditures	\$ 51,833,428	\$ 50,750,336	\$ 59,564,653	\$ 61,240,769
TOTAL SURPLUS/ (DEFICIT)	\$ -	\$ 4,253,876	\$ -	\$ -

Revenue

The General Fund has several revenue sources, including five (5) major categories: Sales Tax, Property Tax, Utility Users' Tax, Licenses and Permits, and Business License Tax. Together, these five (5) categories amount to over 87% of total General Fund Revenues. The pie charts below show the various revenue sources for the General Fund and their relative percentage of total revenue for FY 2023-24 and FY 2024-25:



The General Fund is projected to receive approximately \$59,749,653 in total revenue in FY 2023-24. This includes \$57,992,556 in revenue from ongoing revenue sources and \$1,757,097 from Transfers-in. For FY 2024-25, total General Fund revenues are estimated at \$61,240,769, with \$59,448,529 from ongoing revenue sources and \$1,792,240 from transfers-in. The following table provides an overview of the revenues per category, compared to prior year actuals, the FY 2022-23 Adopted Budget and Year-

Fiscal Year 2023-25 Budget Message

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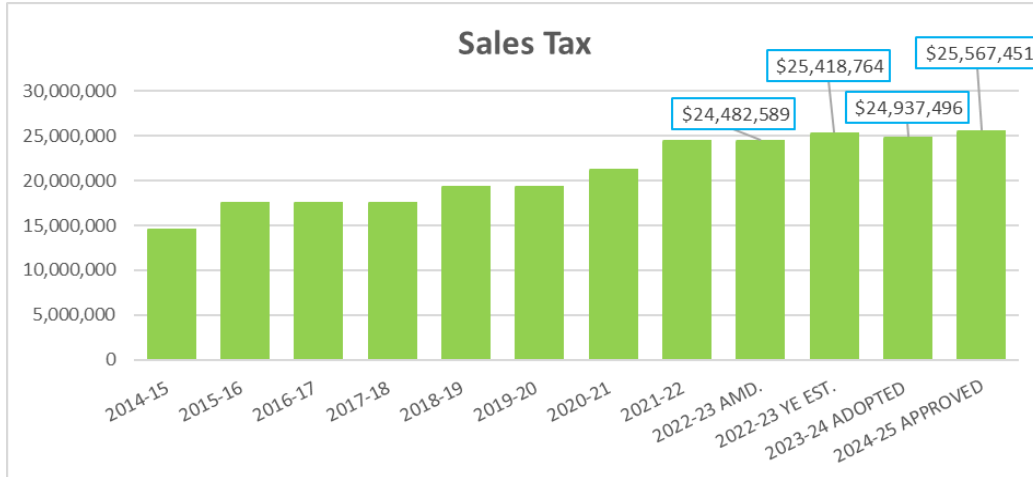
End Estimate, and the FY 2023-24 Adopted, and FY 2024-25 Approved General Fund Budgets.

Revenue Source	FY 2021-22 ACTUALS	FY 2022-23 ADOPTED BUDGET	FY 2022-23 YEAREND ESTIMATE	FY 2023-24 ADOPTED	FY 2024-25 APPROVED
Sales Tax	\$ 24,551,320	\$ 24,482,589	\$ 25,418,764	\$ 24,937,496	\$ 25,567,451
Property Tax	12,458,946	13,044,410	13,120,462	13,906,142	14,184,266
Utility Users Tax	3,567,128	3,159,400	3,846,818	4,178,135	4,505,627
Franchise Tax	1,006,998	970,000	970,000	970,000	950,000
Transient Occupancy Tax (TOT)	533,482	565,020	565,020	560,000	571,200
Other Taxes*	1,075,300	1,109,627	1,161,400	1,179,900	1,217,296
Licenses & Permits	1,833,515	2,166,564	2,110,288	2,417,665	2,487,915
Business License Tax	1,393,135	1,459,062	2,115,015	6,493,628	6,792,027
Charges for Services	257,615	445,211	431,221	395,130	406,141
All Other Revenues**	2,584,066	2,606,245	3,439,924	2,954,460	2,766,606
OPERATING REVENUE	49,261,505	50,008,128	53,178,912	57,992,556	59,448,529
Transfers In***	1,479,066	1,825,300	1,825,300	1,757,097	1,792,240
TOTAL - GENERAL FUND REVENUE	\$ 50,740,571	\$ 51,833,428	\$ 55,004,212	\$ 59,749,653	\$ 61,240,769
*Includes Property Transfer Tax and Rubbish Franchise Fee					
**Includes Fines & Forfeitures, Use of Money, Other Revenue, and Intergovernmental Revenue					
***Includes Transfer In (Gas Tax)					

Sales Tax

Sales tax accounts for approximately 43% of the General Fund's annual operating revenues, making it the largest source of revenue. While this tax category has consistently increased, the consumer spending trend has shifted from general consumer goods to services, such as travel and leisure. This trend contributes to a deceleration of the sales tax growth that primarily can be seen throughout the State in the General Consumer Goods sector. After the pandemic, consumers have increased travel and leisure, which has been the primary factor impacting the General Consumer Goods sector. With inflation and interest rates still high, it is anticipated that Sales Tax increase will dip closer to 1% or 2%, which is under inflation. The average inflation rate is 2.5% in June 2023.

The table below shows a 10-year history of the Sales Tax category. The projected sales tax amount includes the regular 1% Bradley-Burns Transaction and Use Tax and the Measure P Transaction and Use Tax approved by voters in 2008. The adopted FY 2023-24 sales tax figures include a 2% increase compared to FY 2022-23 Adopted Budget and a 3% increase in FY 2024-25 compared to FY 2023-24 Adopted Budget.



Property Tax

The City is a “no/low property tax” jurisdiction, receiving only seven (7) cents from every property tax dollar paid. It was not until 1990 that the City began receiving any property tax. Most of the property tax the City’s residents pay goes to the County of Los Angeles, Los Angeles County Fire, and local K-12 and community college districts. Property tax is the second largest General Fund revenue source, representing about 24% of General Fund revenues. This category experienced a net taxable value increase of 7.4% for the 2022-23 tax roll, slightly more than the increase county-wide at 6.9%.

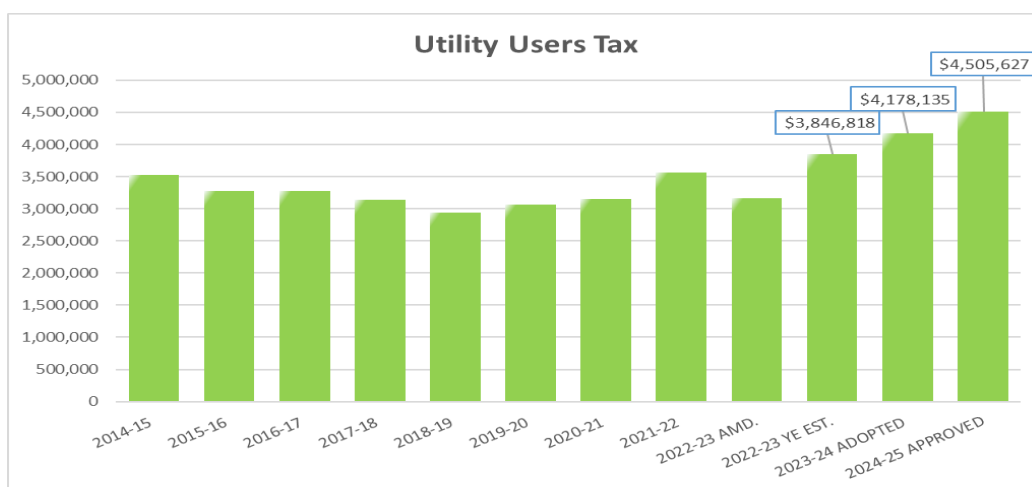
The median sale price of a detached single-family residential home in the City of Pico Rivera for June 2023 was \$697,500, compared to \$687,500 in June 2022. This represents a \$10,000 or 1.5% increase. The \$13.9 million in anticipated property tax revenues for FY 2023-24 and \$14.2 million for FY 2024-25 include revenues from assessments in the City as well as the “property tax in-lieu” amount distributed as part of the State of California’s 2004 “triple flip” change. Based on available information, the City projects a 7% increase in property tax in FY 2023-24 compared to FY 2022-23 Adopted Budget and 2% in FY 2024-25 compared to FY 2023-24 Adopted Budget.



Utility Users Tax

Utility Users Tax (UUT) is projected to grow to approximately \$4.2 million or 32% in FY 2023-24 compared to FY 2022-23 Adopted Budget, and \$4.5 million or 8% in FY 2024-25. The growth is primarily attributed to the rise in usage and pricing of Electric and Natural Gas billed charges mainly due to inflation and an increase of European countries purchasing natural gas from the US, which inflates prices for natural gas. Additionally, many electric companies run off of natural gas, so when the price of gas increases, so do the electric prices. When comparing prices of Electricity per Kilowatt Hour (EKH) and Utility (piped) gas per therm (UGT) from 2023 to 2022, the Bureau of Labor Statistics showed that in 2023, EKH went up 2% in the Los Angeles Area, and UGT went up 65% compared to 2022.

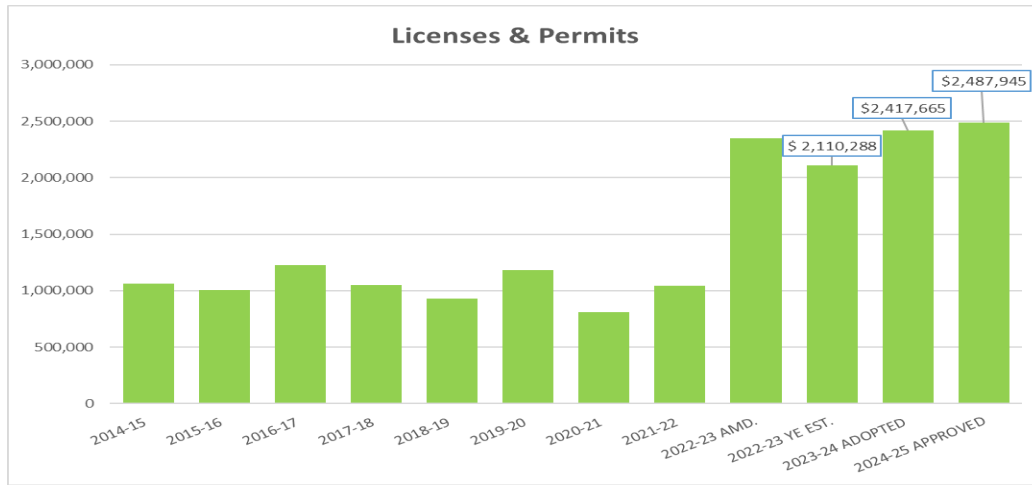
UUT revenue remains a significant portion of General Fund revenue (7.2%), and staff will continue monitoring changes in this area and the impacts such changes will have on this revenue stream. The Adopted FY 2023-24 UUT revenue estimate includes a 32% increase compared to FY 2022-23 Adopted Budget. This is mainly because electric providers anticipate significant hikes in rates due to rising costs of purchased power, costs, and ongoing grid maintenance and repair.



Licenses and Permits

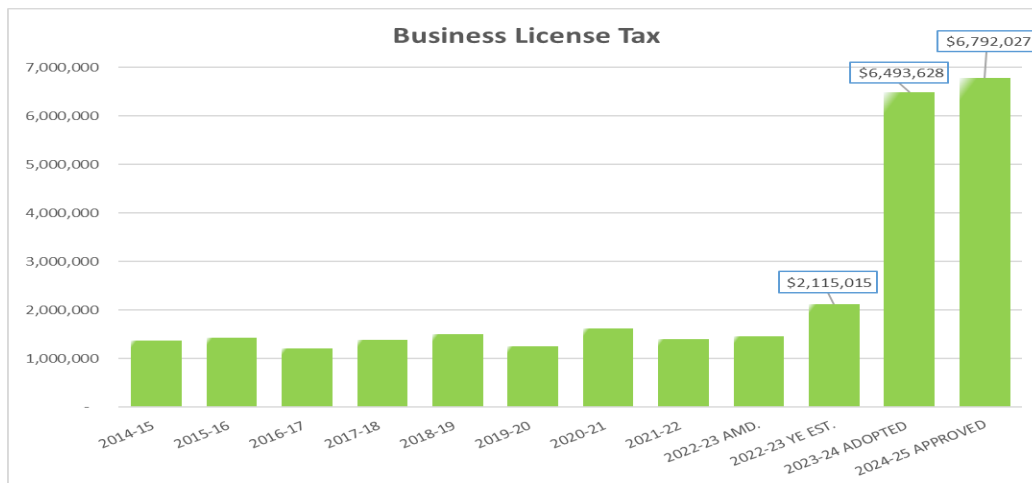
Licenses and Permits include building permits, zoning permits, plan checks, and other home improvement permits. The City issues these licenses to ensure that activities being carried out within the City comply with local laws, regulations, and safety standards. This category has been at a steady trend, with the last few years increasing due to an increase in building and project valuations and the User Fee, with the annual adoption of the Schedule of Fees aligned with the Consumer Price Index (CPI). It is estimated that the revenue from Licenses and Permits will increase by 15% in FY 2023-24 compared to the year-end estimate, or by 3% compared to the amended budget for FY 2022-23. This

increase is due to the annual Schedule of Fees update and an anticipated increase in projects and developments in FY 2023-24. A projected increase of another 3% in FY 2024-25 when compared to the previous year.



Business License

A Business License (BL) tax is collected from every business that wishes to do business within the City. In November 2022, the City voters overwhelmingly approved Measure AB to modernize the City's outdated BL fee structure and to provide equity for small businesses. The City expects more BL revenues as businesses renew their BL under the new fee structure throughout the year. It will take the City a year or more to realize the expected annual increase of \$5.8 million in BL revenues. Based on the most current projections from HdL, the City expects to receive \$5.2 million, or 345%, more BL revenues in FY 2023-24 compared to FY 2022-23 Amended Budget following the approval of Measure AB. The projection is that there will be a modest increase of \$0.3 million, or 5%, in BL revenues in FY 2024-25 compared to FY 2023-24 Adopted Budget.



Other Revenues

Other revenues account for approximately 5% of the General Fund income and consist of various sources, including Fines and Forfeitures, Use of Money, Revenues from Other Agencies, Fees for Services, State Grants, Cost Reimbursements, and Interest Incomes. The category is anticipated to decrease by \$764,500 or 20% in FY 2023-24 compared to FY 2022-23 Amended Budget and decrease by \$188,000 or 6% in FY 2024-25 compared to FY 2023-24. The decreases are primarily due to one-time revenues in FY 2022-23, such as the sale of a vacated site and one-time recognition of unclaimed deposits. The projections for FY 2023-24 and FY 2024-25 align more with the actual revenues of the previous fiscal years, excluding the one-time revenues in FY 2022-23.

Transfers-In

Operating Transfers-In from the Gas Tax help subsidize street maintenance service costs within the General Fund. These estimates include a decrease in future Gas Tax revenues, attributable to the per-gallon assessments for gas taxes, unaffected by fluctuations in fuel prices, alongside an increasing number of consumers transitioning to electric vehicles.

Expenditures

Based on the City's strategic priorities and guiding principles established, the FY 2023-25 Biennial Budget was developed through a thorough process that employed prudent financial strategies, thereby achieving an integrated balance between resource allocation and the delivery of exceptional services to our community. Furthermore, this budget reinforces our unweaving commitment to the city infrastructure.

The General Fund has an adopted operating budget of \$59,564,653 for FY 2023-24 and \$61,240,769 for FY 2024-25. These amounts include \$53,388,150 in ongoing expenditures, \$1,065,000 Operating Transfers-out, \$5,111,503 Non-Operating Transfers-out for FY 2023-24, and \$55,623,122 in ongoing expenditures, \$1,065,000 Operating Transfers-out, and \$4,552,647 Non-Operating Transfers-out for FY 2024-25. These amounts fund the daily, ongoing operations of the City, including public safety (Los Angeles County Sheriff's Department contract), Community and Economic Development efforts, Parks and Recreation programs, Public Works maintenance, animal care/control, debt service, as well as various City services and functions that contribute to the vital operations of the City.

The Transfers-Out category includes operating transfers for the Sales Tax Pledge from the General Fund to the Successor Agency (SA) to fulfill the City's obligation for the SA 2021 Tax Allocation Refunding Bonds (TARBs). The Non-Operating Transfers-Out includes funding for several critical capital projects encompassing Street Resurfacing, Sewer Main Improvement, Smith Park/Rio Vista Fence Replacement, and Rio Vista Musco Lighting.

The table below shows the expenditure percentage of each department/function relative to the total General Fund budget, with a comparison between the FY 2022-23 Adopted Budget and the FY 2023-24 Adopted and FY 2024-25 Approved Budgets.

Department/ Program	FY 2022-23 ADOPTED	FY 2023-24 ADOPTED	% FY 2023-24 ADOPTED	FY 2024-25 APPROVED	% FY 2024-25 APPROVED
Administration	\$ 2,219,417	\$ 2,403,983	4.0%	\$ 2,411,033	3.9%
Public Safety	12,854,647	13,964,003	23.4%	15,169,096	24.8%
Administrative Services	2,932,526	3,385,377	5.7%	3,459,240	5.6%
Community and Economic Development	7,473,165	7,285,145	12.2%	7,250,185	11.8%
Human Resources	1,093,293	1,233,512	2.1%	1,307,992	2.1%
Non-Departmental	6,810,890	6,573,048	11.0%	7,009,639	11.4%
Parks and Recreation	6,289,561	7,644,904	12.8%	7,752,251	12.7%
Public Works	9,947,234	10,898,178	18.3%	11,263,686	18.4%
Operating Transfers Out	1,065,000	1,065,000	1.8%	1,065,000	1.7%
Non-Operating Transfers Out	1,147,695	5,111,503	8.6%	4,552,647	7.4%
TOTAL GENERAL FUND EXPENDITURES	\$ 51,833,428	\$ 59,564,653	100%	\$ 61,240,769	100%

The FY 2023-24 Adopted General Fund Operating expenditure budget, excluding Non-Operating Transfers Out, projects a 7% increase from the FY 2022-23 Adopted Budget and 4% for FY 2024-25 from FY 2023-24. The increases take into account the normal cost of living adjustment, merit increases, and CPI increases for the FY 2023-25 Biennial Budget.

The table below compares the General Fund expenditures per department/function between the Adopted FY 2022-23 Budget and the Adopted FY 2023-24 and Approved FY 2024-25 Budgets.

Department/ Program	FY 2022-23 ADOPTED	FY 2023-24 ADOPTED	\$ VAR. FY 23-24 ADOPT. Vs FY 22-23 ADOPT	% VAR. FY 23-24 ADOPT. Vs FY 22-23 ADOPT	FY 2024-25 APPROVED	\$ VAR. FY 24-25 APPR. Vs FY 23-24 ADOPT	% VAR. FY 24-25 APPR. Vs FY 23-24 ADOPT
Administration	\$ 2,219,417	\$ 2,403,983	\$ 184,566	8.3%	\$ 2,411,033	\$ 7,050	0.3%
Public Safety	12,854,647	13,964,003	1,109,356	8.6%	15,169,096	1,205,093	8.6%
Administrative Services	2,932,526	3,385,377	452,851	15.4%	3,459,240	73,863	2.2%
Community and Economic Development	7,473,165	7,285,145	(188,020)	(2.5%)	7,250,185	(34,960)	(0.5%)
Human Resources	1,093,293	1,233,512	140,219	12.8%	1,307,992	74,480	6.0%
Non-Departmental	6,810,890	6,573,048	(237,842)	(3.5%)	7,009,639	436,591	6.6%
Parks and Recreation	6,289,561	7,644,904	1,355,343	21.5%	7,752,251	107,347	1.4%
Public Works	9,947,234	10,898,178	950,944	9.6%	11,263,686	365,508	3.4%
Operating Transfers Out	1,065,000	1,065,000	0	0.0%	1,065,000	0	0.0%
OPERATING EXPENDITURES	50,685,733	54,453,150	3,767,417	7.4%	56,688,122	2,234,972	4.1%
Non-Operating Transfers Out	1,147,695	5,111,503	3,963,808	345.4%	4,552,647	(558,856)	(10.9%)
TOTAL GENERAL FUND EXPENDITURES	\$ 51,833,428	\$ 59,564,653	\$ 7,731,225	14.9%	\$ 61,240,769	\$ 1,676,116	2.8%

Most department expenditures are projected to be slightly higher in FY 2023-24 and FY 2024-25 as compared to FY 2022-23 Adopted Budget primarily due to the following:

- Salaries and Benefits increases attributed to continuing vacant position filling, merit increases, and Cost-of-Living Adjustment (COLA) increases.
- Group Health Insurance is projected to increase by 5% in FY 2023-24 and 10% in FY 2024-25.
- Service contract cost upswing attributed to adjustments based on Consumer Price Index (CPI).
- Funds set aside for Information Technology (IT) equipment and vehicle replacement to ensure that the City is finally prepared for the future.
- Reinstate and expand programs and services in the aftermath of the pandemic.

Discussion of Departments with significant variances from FY 2022-23 Adopted to Year 1 (FY 2023-24) and Year 2 (FY 2024-25) are as follows:

- Administration expenditures in Year 1 are higher as compared to the prior year primarily due to the IDEA Lab project that will provide a physical space for community members to participate in transforming and defining the future of Pico Rivera.
- Public Safety (Los Angeles County Sheriff's Department) The contract with the Los Angeles County Sheriff's Department (LASD) will increase 8.63% for FY 2023-24. The City expects the same increase rate will apply for FY 2024-25.
- Administrative Services expenditures are higher primarily due to the transfer of the Business License division from the Community and Economic Development to the Administrative Services Department. Another notable expenditure increase is due to various software and IT projects being moved from all departments to the IT division for proper monitoring and implementation.
- Community & Economic Development will have lower expenditures primarily due to the Business License division moving to the Administrative Services department.
- Human Resources increases are primarily due to position filling and service contract cost upswing.
- Non-Departmental has lower expenditures in Year 1 due to the projected decrease in Other Post-Employment Benefits (OPEB) pre-funding contributions. Year 2 expenditures will increase due to the projected increases in CalPERS Pension contributions, Group Health Insurance, and General Liability.
- Parks and Recreation - As the City strives to meet the increasing demand for Parks and Recreation programs and services, the City anticipates an increase in Parks and Recreation supplies, materials, and contract services in Years 1 and 2.
- Public Works increase primarily due to vacant position filling, service contract cost upswing, new parks tree trimming contract, and rising utility costs.

Staffing

For FY 2022-23, the City had a total of 154 authorized, full-time employee (FTE) positions. As is typical in organizations of this scale, positions occasionally become vacant during the fiscal year.

The table below shows the number of authorized positions by department for the Adopted FY 2022-23 and Adopted FY 2023-25. As is shown, a total of six (6) full-time positions have been added and one (1) full-time position has been eliminated to the position control to ensure optimal service levels are achieved in the organization.

The adjustments made to positions, including additions, eliminations, and reclassifications, are carefully planned to effectively allocate resources toward accomplishing the City Council's strategic priorities and providing essential services. These changes are made with the aim of maintaining current service levels and preserving crucial programs without any compromise.

Department	FY 2022-23 Adopted	Additions	Transfers	Deletions	FY 2023-25 Adopted
Administration	12	-	-	-	12
Administrative Services	16	1	1	-	18
Community and Economic Development	31	1	(1)	(1)	30
Human Resources	4	-	-	-	4
Parks and Recreation	27	1	-	-	28
Public Works	64	3	-	-	67
TOTAL	154	6	-	(1)	159

A more detailed table included in the budget book lists each position by classification and by department and compares prior years with the FY 2023-25 Adopted Budget. In addition, each department has an organizational chart showing, by functional area, where the various positions are allocated.

Reserves

The FY 2016-17 Adopted Budget included, for the first time, a set of comprehensive, written General Fund Reserve policies. Since the City Council first adopted these policies as part of the FY 2016-17 budget process, staff has continuously reviewed them to ensure the amounts were sufficient and could endure economic downturns. It is recommended that public agencies have written reserve policies that establish minimum fund balances for various uses and reasons. Credit rating agencies have a more favorable view of agencies that have such policies in place. In addition, these policies must conform to Governmental Accounting Standards Board (GASB) Statement No. 54. The purpose of these reserve policies is to lay out a clear direction and strategy for setting aside the various amounts of non-spendable and spendable General Fund reserves held by the City.

The policies have established reserve categories for the following: emergencies, equipment replacement, funding for capital projects that do not have a dedicated non-General Fund source of funding, deferred infrastructure maintenance to the City's parks and facilities, making improvements to facilities to increase energy efficiency, and for assistance with economic development efforts. In addition, there is a set of policies that establish reserves for the Pico Rivera Innovative Municipal Energy (PRIME) Enterprise Fund – first created as part of the FY 2017-18 budget.

On July 28th, 2020, City Council adopted revised “risk-based” General Fund and Proprietary Fund Reserve Policies, which increased the General Fund's Emergencies/Economic Stabilization Reserve from 25% to 50%. The revised policy also set certain triggers to allow staff and City Council to reassess budgeted service levels to

ensure ongoing economic stability. The full set of policies is included as an appendix to this adopted budget.

Basis of Budgeting

The City's budgeting (accounting and reporting) policies conform to the Generally Accepted Accounting Principles (GAAP) applicable to state and local governments. These principles include standards prescribed by the Governmental Accounting Standards Board (GASB), which includes the statements and interpretations of the National Council on Governmental Accounting and the principles prescribed by the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governments. The budget differs from the annual financial reports issued by the City in two ways: The budget does not show depreciation expenses, and it does not show the value of employee leave balances, in keeping with traditional municipal budgetary conventions. These expenses are, however, reported in the Annual Comprehensive Financial Report (ACFR).

Budgetary Controls

The City maintains strict budgetary controls, with the objective of ensuring compliance with legal provisions contained in the annual appropriated budgets approved by the City Council. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the department/function level within each fund. Formal budgetary integration is employed as a management control device. Budgetary controls from the Adopted Budget Resolution are formally adopted by the City Council at budget adoption, that includes controls such as Department Directors authorized to move appropriations from one object to another, within each budgetary program/division and within the same fund, provided that the total approved appropriations for a budget program and within the same fund are not exceeded.

The City also maintains an encumbrance accounting system as one method of maintaining budgetary control. These encumbrances lapse at year-end, and any unexpended balance is eligible to be carried over to the following year's budget appropriations with City Council approval of the Adopted Budget Resolution. As adopted in the resolution, all encumbrances remaining as of June 30, 2023, after thorough review by appropriate Finance Department staff, will either be released or re-appropriated for use in FY 2023-24, as appropriate, in the respective funds, departments, programs, and accounts/objects.

Capital Improvement Program

The City has a five-year capital improvement program (CIP) that encompasses includes improvements for streets, bridges, and roadways, parks and open spaces, stormwater quality, water production, treatment and delivery, sanitary sewer, City buildings and other facilities, Americans with Disabilities Act (ADA) improvements, and other large-scale capital projects. The total CIP plan for the five (5) year period, FY 2023-28 is \$279.3 million. Of this amount, \$202.4 million represents continuing project budgets and \$76.9 million in new project funding is being requested for FY 2023-28.

In building the CIP, the City reports \$60.9 million in unfunded scheduled projects, including Street Resurfacing, Traffic Safety, Wastewater (Sewer), ADA Improvements, Facilities, and Parks projects. The City's CIP is funded utilizing a variety of restricted and special funding, as well as appropriations from the General Fund. Some of the special revenue funds used for CIP's are Proposition C, Measure R, Measure M, Senate Bill 1 (SB1), Road Maintenance and Rehabilitation Account (RMRA), Community Development Block Grant (CDBG), the American Rescue Plan Act (ARPA) Fund, Water Fund, and various Federal, State, and regional grants.

Annual sidewalk, striping, signing, and signal upgrade projects are also funded utilizing Metro local return (Proposition C and Measure R) funding. The City also continues to work on the regional bike and pedestrian trails utilizing State and Federal grants.

Economic Forecast

Below is a high-level summary of the most recent economic forecasts provided by the UCLA Anderson Forecast, Beacon Economics, and various Financial Advisory Institutions.

The National Economy

In May 2023, the Congressional Budget Office of the United States (CBO) published its Economic Outlook for 2023 to 2033. CBO's projections include higher inflation for 2023 and 2024 than it projected in 2022, mainly for two (2) reasons: inflation has been more persistent across many sectors of the economy than CBO anticipated, and supply-side disruptions have remained greater than the agency previously forecasted.

In its predictions, CBO anticipates both short- and long-term interest rates to be higher, on average, over the next five (5) years, mostly because of higher projected inflation. In CBO's projections, the price index for personal consumption expenditures will increase to 3.3% in 2023 and fall to 2.4% in 2024. Real gross domestic product (GDP) is projected to grow by 0.1% in 2023. As financial conditions gradually ease after 2023, the projected annual growth rate of real GDP averages 2.4% from 2024 to 2027. The unemployment rate is anticipated to decline from 5.1% at the end of 2023, to 4.7% in 2024. The CBO predicts that the Federal Reserve will likely stop increasing interest rates in 2023 due to stagnating production output. Following this, inflation is expected to gradually return to the Federal Reserve's desired long-term goal of 2%, and there is an anticipation of a more robust output as interest rates decline.

The State of California/Los Angeles Area

According to the final UCLA Anderson Forecast report for 2022, the economy is at a crossroads. The Federal Reserve (the Fed) contemplated different inflation-fighting strategies that might slow but not stall inflation or trigger a mild recession, depending on how aggressively the Fed acted. In its June 2023 Economic Outlook for California, the UCLA Anderson Forecast presented a two-scenario approach: recession or no-recession.

In the recession scenario, the California economy would decline, but by less proportionally than that of the nation. In this scenario, the unemployment rates for 2023, 2024, and 2025 are expected to be 4.1%, 4.0% and 4.0%. Real personal income is forecasted to grow by 1.5% in 2023, then rise by 1.8% in 2024 and 0.6% in 2025.

The no-recession scenario forecasts the unemployment rate averages for 2023, 2024, and 2025 are expected to be 4.1%, 4.0% and 4.0%, respectively. Real person income is forecast to grow by 2.0% in 2023 and grow by 2.8% in 2024 and 2.6% in 2025. According to the Forecast, unlike during the past four slowdowns in economic growth, there will be a mild impact on California's economy, regardless of which path the Federal Reserve's policy actions takes the U.S. economy.

As it relates to Property Taxes and home values, the Beacon Economics Spring 2023 Regional Outlook for the Los Angeles area predicts that home prices will decline, but at a slower rate, as a natural consequence of rising interest rates. Beacon Economics anticipates that the Los Angeles housing market will continue to experience year-over-year price declines in 2023 due to rising interest rates, which make mortgages more costly and discourage potential homeowners. As a result, home price appreciation has decelerated, and there has been little relief in terms of new housing production or new inventory of homes on the market. At the state level, home prices are projected to fall 6.3% in 2023. However, price drops will be limited. The decline in the number of transactions and a minor decline in home prices are anticipated to have a minimal impact on home values in FY 2024-25. In the table below, comparing March 2022 to March 2023, the median home price in the City of Pico Rivera decreased by 4.4% at the end of the first quarter (Q1) of 2023.

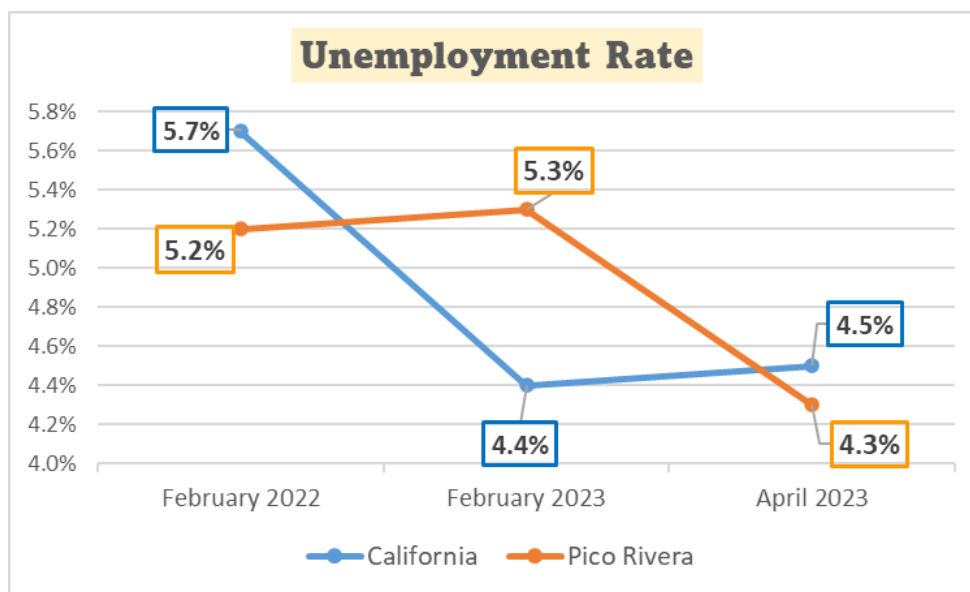
Year	Full Value Sales	Median Price	YOY % Change
2020 Q1	79	\$525,000	
2020 Q2	60	\$522,500	-0.48%
2020 Q3	64	\$537,000	2.78%
2020 Q4	91	\$550,000	2.42%
2021 Q1	58	\$580,000	5.45%
2021 Q2	79	\$585,000	0.86%
2021 Q3	81	\$630,000	7.69%
2021 Q4	78	\$640,000	1.59%
2022 Q1	79	\$680,000	6.25%
2022 Q2	77	\$690,000	1.47%
2022 Q3	60	\$690,000	0.00%
2022 Q4	42	\$660,000	-4.35%
2023 Q1	60	\$650,000	-1.52%

The value added from sales surpassed 2021's first-quarter totals, despite current median prices for single-family homes falling. However, it is expected that most homes will continue to hold their value reasonably well. Projections are seeing a small correction in price so far, but the continued demand for a limited housing stock leads to a forecast of a positive housing market.

Unemployment

The U.S. continues to demonstrate a steady increase in job growth. In March 2023, the national unemployment rate fell below pre-pandemic levels as it declined to 3.5 percent according to the U.S. Bureau of Labor Statistics. The unemployment rate has ranged from 3.4 percent to 3.7 percent since March 2022. Notable job gains continued in leisure and hospitality, professional and business services, retail trade, and manufacturing. The Labor Department also reported more people are joining the workforce, likely due to increases in wages.

California's unemployment rate rose 0.1 percent between March and April 2023 to 4.5 percent according to data released by the California Employment Development Department. This is a marginal drop from February 2022, which was at 5.7 percent. In Pico Rivera, the unemployment rate as of April 2023 is 4.3 percent, which is better than the pre-pandemic levels of March 2020 (5.7 percent). The rate is also a significant decline from April 2021, which was at 12.7 percent.



Conclusion

For FY 2023-24 and FY 2024-25, the General Fund Budget is balanced. Revenues of \$59,564,653 and \$61,240,769 for FY 2023-24 and FY 2024-25, respectively, to match expenditure budgets of equal amounts. The Adopted Budget with all funds combined includes \$151,307,953 in total revenues and \$154,663,323 in total expenditures for FY 2023-24 and \$146,736,764 in total revenues and \$154,669,681 in total expenditures for FY 2024-25.

Looking Ahead

The City of Pico Rivera continues our work in developing future financial plans that achieve our vision of commitment to responsible financial management that will drive progress and prosperity in our community. Our goal is not only to ensure financial

sustainability but also to strive to strategically position the City to execute its 21st Century Vision of a sustainable, equitable, and vibrant community to live and work. Development of the City's biennial budget is guided by a long-term financial plan. With a long-range approach to maintaining the City's fiscal sustainability, the City plans its financial resources and commitments over an extended period of time. The five-year forecast shown below provides insights into anticipated revenues, expenditures, and cash flow over the next five years. It also promotes informed decision-making regarding resource allocation and budgetary priorities.

The balanced General Fund budgets for FY 2023-24 and 2024-25 continue the strides made with the development of previous budgets. I am confident that this spending plan aligns with the City Council's goals for the City of Pico Rivera. In conclusion, I want to thank the Mayor and Councilmembers for their dedication and leadership as we continue to navigate towards a path of sustained fiscal security and many thanks to each and every employee of our City, for it is our collective efforts that make the City of Pico Rivera an outstanding place to live, work, and conduct business.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Steve Carmona", with a stylized flourish at the end.

Steve Carmona

SC:AG:JG:DS:ep

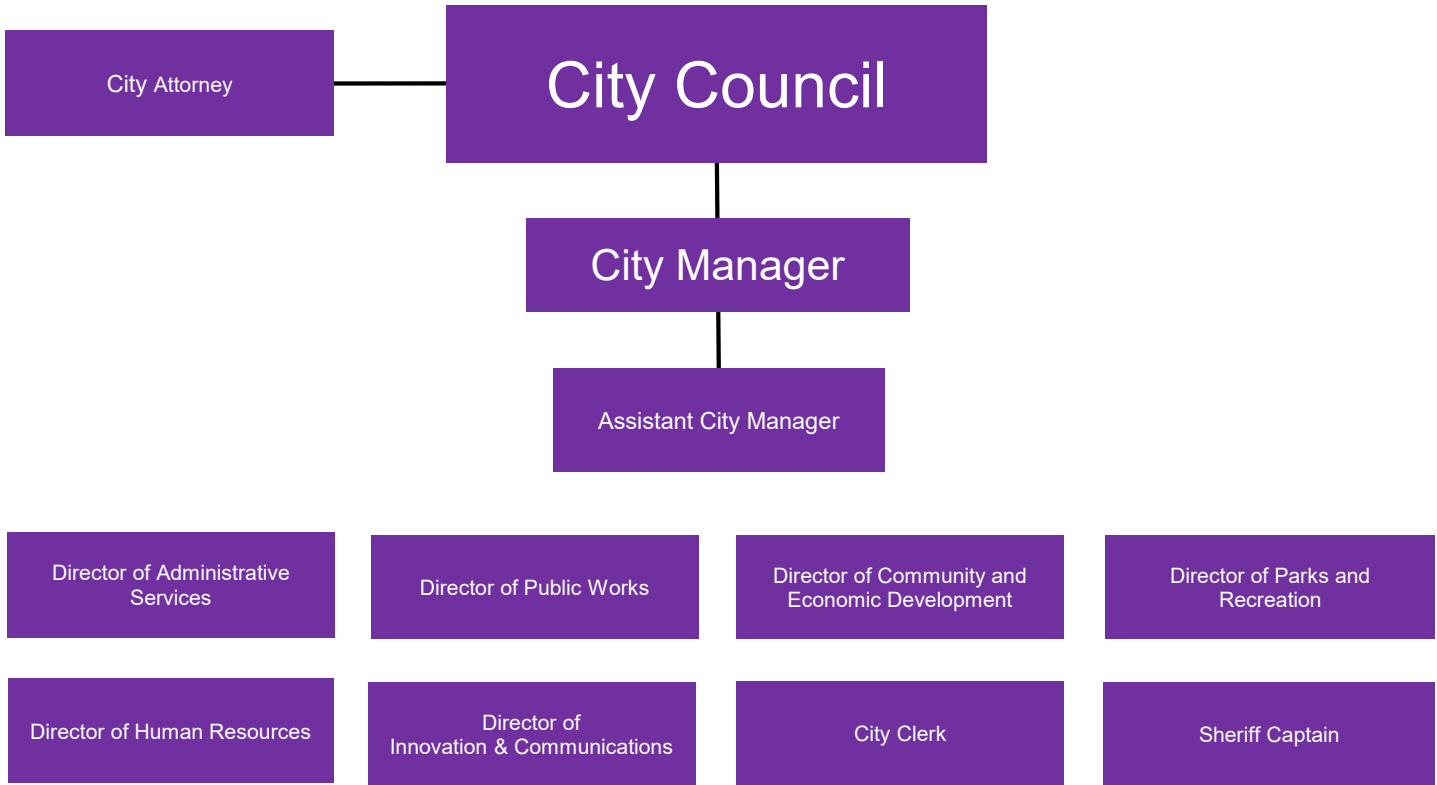
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Residents of the City of Pico Rivera





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget
Presentation Award*

PRESENTED TO

**City of Pico Rivera
California**

For the Biennium Beginning

July 01, 2021

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Pico Rivera, California, for its biennial budget for FY 2021-23 beginning July 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets the program criteria as a policy document, operations guide, financial plan, and communications device.

This award is valid for a two-year period only. The current budget continues to conform to program requirements and will be submitted to GFOA to determine its eligibility for another award.



City of Pico Rivera Budget Preparation Calendar and Adopted Budget Modification Process FY 2023-24 Budget (Year One)

JANUARY

FY 2021-22 Annual Comprehensive Financial Report (ACFR) presented to City Council

FY 2023-25 Biennial Budget Calendar presented to City Council

Prepare FY 2022-23 mid-year budget report and agenda report for City Council meeting

Distribute FY 2023-25 Budget Guidelines with fiscal direction to Departments for review / update

Distribute Maintenance and Operations (M&O) justifications to Departments

MARCH

Review of Five-Year Capital Improvement Program budgets and projects with City Manager

City Manager meetings with Departments (budget request reviews)

MAY

FY 2022-23 Third-Quarter Review presented to City Council

FY 2023-25 Biennial Preliminary Budget (Proposed) Budget Study Session

2nd Five-Year Capital Improvement Program Study Session with City Council (if needed)

Update Preliminary Budget based on Study Session feedback

Public Hearing: Landscaping and Lighting Assessment District No. 1 and Paramount/Mines Assessment District presented to City Council for approval

FEBRUARY

Finalize FY 2022-23 Mid-Year budget projections for City Council presentation

Mid-year review of FY 2022-23 revenue and expenditures presented to City Council

Department M&O justifications due / initial review of budget requests

Budget Development Based on Council Priorities

APRIL

Five-Year Capital Improvement Program Study Session with City Council

Landscape and Lighting Assessment District No. 1 and Paramount/Mines Assessment District - Annual Renewal Consideration presented to City Council

JUNE

Final Department review of proposed budget

Public Hearing: FY 2023-25 Biennial Preliminary Budget (Proposed) Budget

Two-Year Budget and Five-Year Capital Improvement Program presented to City Council for review and adoption

Five-Year Forecast Update to City Council

FY 2023-24 User Fee Schedule Update presented to City Council

Adjustments to the Adopted Budget

During the fiscal year, certain situations arise that may cause changes in a Department's spending priority that necessitates appropriations be moved to a different Division or Object Code. The Budget Adoption Resolution -- included in the adopted budget book in the Appendix Section -- outlines the specific process for making budget adjustments. Department Directors are authorized to move appropriations within each program/division and within the same fund for their respective departments, so long as appropriations are not being increased. The City Manager may transfer operating budget appropriations within the same fund between departments, so long as total appropriations are not being increased. Any changes to total appropriations and any changes to Capital Improvement Program appropriations must be approved by a majority of the City Council.



City of Pico Rivera Budget Preparation Calendar and Adopted Budget Modification Process FY 2024-25 Budget (Year Two)

JANUARY

FY 2022-23 Annual Comprehensive Financial Report (ACFR) presented to City Council

Prepare FY 2023-24 mid-year budget report and agenda report for City Council meeting

FEBRUARY

FY 2023-24 Mid-year review of revenue and expenditures presented to City Council

Departments to review FY 2024-25 User Fee Schedule

MARCH

Year Two Review of FY 2023-25 Biennial Budget adjustments

Year Two Review of Five-Year Capital Improvement Program budgets and projects

APRIL

FY 2023-24 Third-Quarter Review presented to City Council

FY 2024-25 User Fee Schedule Update presented to City Council

Landscape and Lighting Assessment District No. 1 and Paramount/Mines Assessment District - Annual Renewal Consideration presented to City Council

MAY

Final Department review of Year Two Budget

Year Two Budget and Five-Year Capital Improvement Program presented to City Council for review and adoption

Public Hearing: Landscaping and Lighting Assessment District No. 1 and Paramount/Mines Assessment District presented to City Council for approval

JUNE

Five-Year Forecast Update to City Council

Adjustments to the Adopted Budget

During the fiscal year, certain situations arise that may cause changes in a Department's spending priority that necessitates appropriations be moved to a different Division or Object Code. The Budget Adoption Resolution -- included in the adopted budget book in the Appendix Section -- outlines the specific process for making budget adjustments. Department Directors are authorized to move appropriations within each program/division and within the same fund for their respective departments, so long as appropriations are not being increased. The City Manager may transfer operating budget appropriations within the same fund between departments, so long as total appropriations are not being increased. Any changes to total appropriations and any changes to Capital Improvement Program appropriations must be approved by a majority of the City Council.

RESOLUTION NO. 7289

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PICO RIVERA,
CALIFORNIA, ADOPTING AN OPERATING AND CAPITAL BUDGET FOR
FISCAL YEAR 2023-24**

WHEREAS, the City Council has received and considered the Proposed Budget for Fiscal Year 2023-24, presented through staff reports, Study Sessions, and public testimony; and information received in a noticed regular meeting on the City budget; and

WHEREAS, the original of said Proposed Budget will be revised so as to reflect each and all of the amendments, changes, and modifications which the City Council, up to the time of adoption of this resolution including any actions taken at the June 27, 2023 meeting, believes should be made in said Proposed Budget as so submitted and to correct any non-substantive errors discovered.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pico Rivera as follows:

SECTION 1. That the Proposed Budget for Fiscal Year 2023-24, a complete copy of which has been provided to the City Council and made available to the public and incorporated by this reference as though fully set forth herein, and which is summarized in Exhibits A1, A2, A3, A4 and A5, attached hereto, is hereby approved and adopted.

SECTION 2. That the Estimated Revenue and Transfers In for all funds for Fiscal Year 2023-24, a summary of which is attached as "Exhibit A1," and incorporated by this reference as though fully set forth herein, is hereby approved and adopted. When combined with reserves, the Estimated Revenue and Transfers In for Fiscal Year 2023-24 are sufficient to fund the appropriations set forth in the Proposed Budget for Fiscal Year 2023-24.

SECTION 3. That the Proposed Appropriations and Transfers Out for all funds for Fiscal Year 2023-24, a summary of which is attached as "Exhibit A1," and incorporated by this reference as though fully set forth herein, providing appropriations summaries of details currently contained in the City's accounting system, including technical adjustments related to Transfers In and Transfers Out, and detail of estimated revenue, is approved and adopted.

SECTION 4. That the several Tables of Organization and Master Position Control, copies of which are attached hereto as "Exhibit B" and "Exhibit C," respectively and incorporated by this reference as though fully set forth herein, are hereby approved and adopted. The City Manager, subject to compliance with all applicable Municipal Code and Personnel Rules and Regulations, may revise the Tables of Organization and Master Position Control provided that the authorized total number of full-time, regular personnel citywide does not exceed the total number of authorized positions on the Master Position Control ("Exhibit C").

SECTION 5. That the Salary Schedules/Tables for all authorized full-time positions are updated and approved so as to reflect the salary provisions in effect per all approved Memorandum of Understanding between the City and all recognized bargaining groups.

SECTION 6. That from the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several departments for the respective objects and purposes therein named; provided, however, that:

SECTION 6.1. Department Directors are hereby authorized to move appropriations from one object to another, within each budgetary program/division and within the same fund, provided that total approved appropriations for a budget program and within the same fund are not exceeded; and,

SECTION 6.2. The City Manager is hereby authorized to transfer operating budget appropriations within the same fund between departments, divisions, programs, and/or object codes, provided total appropriations for a Department by fund are not increased.

SECTION 7. That changes to total Department appropriations, total fund appropriations, all other changes to Capital Improvement Program appropriations not specified in Section 6 et al of this Resolution, changes to the number of full-time, regular positions by classification, transfers to and/or from appropriated reserves, cancellation of appropriations, and appropriations of fund balances shall require the majority approval of the City Council.

SECTION 8. That the Capital Improvement Program (CIP) contained in the Proposed Budget for Fiscal Year 2023-24 ("Exhibit D") is hereby approved in concept, and the Director of Public Works or his/her designee is authorized to publicly advertise for bids on these projects in accordance with State of California statutes and City of Pico Rivera Municipal Code.

SECTION 9. The construction of Capital Improvement Projects requires the use of professional services such as engineering oversight, geotechnical, water testing, project management, design, survey, and other required studies and activities. Funding for these professional services is included within each Capital Improvement Project's budget as set forth in the Proposed Budget for Fiscal Year 2023-24, and specifically the five-year Proposed Capital Improvement Program budget as presented in "Exhibit D." Consistent with the State of California statutes and City of Pico Rivera Municipal Code sections covering procurement of professional services, the City Council hereby authorizes the City Manager, or designee, to enter into any necessary professional services agreements to facilitate the completion of an approved Capital Improvement Project.

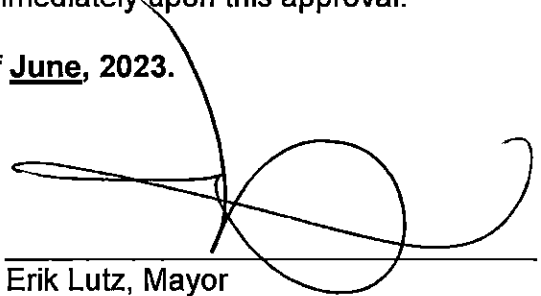
SECTION 10. That all encumbrances remaining as of June 30, 2023, after thorough review by appropriate Finance Department staff, will either be released or re-appropriated for use in Fiscal Year 2023-24, as appropriate, in the respective funds, departments, programs, and accounts/objects, thus adjusting the adopted budget by the encumbered amount carried over without further City Council action required.

SECTION 11. That all active Capital Improvement Program appropriation balances that existed as of June 30, 2023, will be re-appropriated for use in Fiscal Year 2023-24, as

appropriate without further City Council action required.

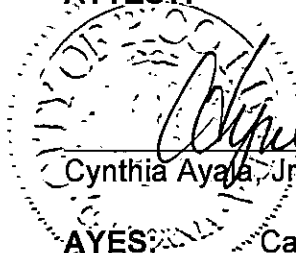

SECTION 12. The City Clerk shall attest and certify to the passage and adoption of this resolution, and it shall become effective immediately upon this approval.

APPROVED AND PASSED this 27th day of June, 2023.



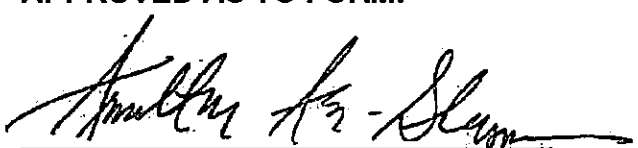
Erik Lutz, Mayor

ATTEST:

Cynthia Ayala, Jr. Deputy City Clerk

APPROVED AS TO FORM:



Arnold M. Alvarez-Glasman, City Attorney

AYES: Camacho, Garcia, Lara, Lutz
NOES: None
ABSENT: Sanchez
ABSTAIN: None

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**City of Pico Rivera
Citywide (All Funds) Summary
FY 2023-24 Adopted Budget (Expenditures and Revenue)**

	Expenditures		Revenue		Surplus / (Deficit)
General Fund *	\$	59,906,153	\$	59,947,753	\$ 41,600
Internal Service Fund	\$	331,000	\$	349,281	\$ 18,281
Special Revenue Funds	\$	19,412,502	\$	17,844,671	\$ (1,567,831)
Grant Funds**	\$	33,787,188	\$	33,200,835	\$ (586,353)
Capital Project Funds	\$	770,390	\$	-	\$ (770,390)
Enterprise Funds	\$	39,186,081	\$	36,912,825	\$ (2,273,256)
Assessment District Funds	\$	1,035,722	\$	1,865,668	\$ 829,946
Trust and Agency Funds	\$	234,287	\$	1,186,920	\$ 952,633
TOTAL CITY BUDGET	\$	154,663,323	\$	151,307,953	\$ (3,355,370)

** Includes funds supported by the General Fund.*

***Grant Reimbursement Funds*



City of Pico Rivera
Citywide (All Funds) Summary
FY 2024-25 Approved Budget (Expenditures and Revenue)

	Expenditures		Revenue		Surplus / (Deficit)
General Fund *	\$	61,582,269	\$	61,617,789	\$ 35,520
Internal Service Fund	\$	331,000	\$	347,101	\$ 16,101
Special Revenue Funds	\$	22,025,444	\$	21,923,607	\$ (101,837)
Grant Funds**	\$	20,985,740	\$	20,299,585	\$ (686,155)
Capital Project Funds***	\$	7,019,632	\$	-	\$ (7,019,632)
Enterprise Funds	\$	41,514,354	\$	39,461,754	\$ (2,052,600)
Assessment District Funds	\$	1,071,857	\$	1,917,827	\$ 845,970
Trust and Agency Funds	\$	184,385	\$	1,169,100	\$ 984,715
TOTAL CITY BUDGET	\$	154,714,681	\$	146,736,764	\$ (7,977,917)

* Includes funds supported by the General Fund.

**Grant Reimbursement Funds

***Sufficient fund balances available for expenditures in FY 2024-25.



City of Pico Rivera
Revenue and Expenditure Summary (All Funds)
Summary of Resources and Requirements
Fiscal Year 2023-24 Adopted Budget

	Starting Fund Balance July 1, 2022	Estimated Revenue & Transfers-In FY 22-23	Estimated Expenditures & Transfers-Out FY 22-23	Estimated Fund Balance July 1, 2023	Operating Revenues	Transfers In	TOTAL REVENUES	Operating Expenditures	Capital Projects	Transfers Out	TOTAL EXPENDITURES	Estimated Fund Balance June 30, 2024
General Fund												
100 General Fund - Operating	54,281,327	55,004,212	50,750,336	58,535,204	57,807,556	1,757,097	59,564,653	53,388,150	-	6,176,503	59,564,653	58,535,204
105 Liability Claims	(126,329)	282,829	122,339	34,161	170,000	-	170,000	170,000	-	-	170,000	34,161
106 Workers Compensation Claims	(347,676)	519,176	115,882	55,618	171,500	-	171,500	171,500	-	-	171,500	55,618
551 Water Enterprise	18,234,148	7,689	-	18,241,837	41,600	-	41,600	-	-	-	-	18,283,437
875 Section 115 PRSP-Trust	1,180,688	52,266	3,448	1,229,506	-	-	-	-	-	-	-	1,229,506
Sub Total	73,222,158	55,866,172	50,992,005	78,096,325	58,190,656	1,757,097	59,947,753	53,729,650	-	6,176,503	59,906,153	78,137,925
Equipment Replacement Fund												
170 Equipment Replacement	1,045,212	223,922	273,760	995,374	349,281	-	349,281	331,000	-	-	331,000	1,013,655
Sub Total	1,045,212	223,922	273,760	995,374	349,281	-	349,281	331,000	-	-	331,000	1,013,655
Special Revenue Funds												
200 Air Quality Improvement	454,527	43,023	33,452	464,097	90,030	-	90,030	34,600	-	-	34,600	519,527
201 State Gas Tax	-	1,083,838	957,004	126,834	1,757,098	-	1,757,098	-	-	1,757,098	1,757,098	126,834
202 SB1 - Traffic Congestion Relief	4,543,892	817,156	911,332	4,449,716	1,536,363	-	1,536,363	1,513,154	-	-	1,513,154	4,472,925
205 Proposition A	3,319,585	1,570,323	748,231	4,141,677	1,847,270	-	1,847,270	2,220,188	-	-	2,220,188	3,768,759
206 Proposition C	3,154,910	1,326,032	599,369	3,881,572	1,543,750	-	1,543,750	1,398,000	-	-	1,398,000	4,027,322
207 Measure R	1,682,726	1,160,987	345,717	2,497,995	1,148,087	-	1,148,087	1,315,015	-	-	1,315,015	2,331,067
208 Measure M	387,615	1,107,219	67,939	1,426,895	1,270,180	-	1,270,180	877,767	-	831,669	1,709,436	987,639
209 Measure W	1,161,998	901,754	136,193	1,927,559	954,810	-	954,810	1,080,000	-	-	1,080,000	1,802,369
210 Transportation Development Act	(5,492)	-	17,984	(23,476)	71,888	-	71,888	50,000	-	-	50,000	(1,588)
215 Measure A	-	-	-	-	150,000	-	150,000	150,000	-	-	150,000	-
220 Public Image Enhancement (PIE)	567,732	141,844	-	709,575	162,500	-	162,500	-	-	-	-	872,075
221 California Beverage Container	46,060	150	5,702	40,508	15,780	-	15,780	15,500	-	-	15,500	40,788
225 Sewer Maintenance	(20,547)	77	16,687	(37,158)	-	-	-	-	-	-	-	(37,158)
250 Cable/PEG Support	300,872	36,855	7,673	330,054	-	-	-	37,355	-	-	37,355	292,699
255 Economic Development Sustainability	963,014	3,444	-	966,458	18,630	-	18,630	-	-	-	-	985,088
263 Parsons Grade Separation	15,158	-	-	15,158	-	-	-	-	-	-	-	15,158
270 Park Development	229,025	(1,885)	227,000	140	4,430	-	4,430	-	-	-	-	4,570
280 Community Development Block Grant (CDBG)	(1,763)	695,000	695,846	(2,609)	641,377	-	641,377	641,377	-	-	641,377	(2,609)
282 Home Program	2,579,298	34,115	-	2,613,414	9,000	-	9,000	-	-	-	-	2,622,414
283 CalHome	703,303	700	-	704,003	-	-	-	-	-	-	-	704,003
290 L&M Income Housing Asset	2,668,604	9,796	-	2,678,401	20,040	-	20,040	-	-	-	-	2,698,441
291 Housing Assistance Program (Section 8)	475,050	6,183,687	6,129,251	529,486	5,771,769	-	5,771,769	6,121,110	-	-	6,121,110	180,145
305 2018 Series A Certificates of Participation	12,376,792	148,864	6,262,006	6,263,649	-	831,669	831,669	1,369,669	-	-	1,369,669	5,725,649
640 American Recovery Plan	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	35,602,359	15,262,978	17,161,387	33,703,949	17,013,002	831,669	17,844,671	16,823,735	-	2,588,767	19,412,502	32,136,118



City of Pico Rivera
Revenue and Expenditure Summary (All Funds)
Summary of Resources and Requirements
Fiscal Year 2023-24 Adopted Budget

	Starting Fund Balance July 1, 2022	Estimated Revenue & Transfers-In FY 22-23	Estimated Expenditures & Transfers-Out FY 22-23	Estimated Fund Balance July 1, 2023	Operating Revenues	Transfers In	TOTAL REVENUES	Operating Expenditures	Capital Projects	Transfers Out	TOTAL EXPENDITURES	Estimated Fund Balance June 30, 2024
Grant Funds												
637 Gateway Cities Council of Governments (COG)	17,334	-	-	17,334	-	-	-	-	-	-	-	17,334
638 Surface Transportation Program Local (STPL) Federal	(343)	-	-	(343)	-	-	-	-	-	-	-	(343)
661 Highway Bridge Program (HBP)	(1,836)	270,861	267,887	1,138	3,869,647	-	3,869,647	3,869,647	-	-	3,869,647	1,138
670 Used Oil Recycle	73,129	262	-	73,391	10,420	-	10,420	26,562	-	-	26,562	57,249
671 Cal Recycle	7,309	315,530	109,396	213,443	215,655	-	215,655	226,777	-	-	226,777	202,321
690 Recreation & Education Accelerating Children's Hopes (REACH)	492,505	363,346	870,681	(14,830)	1,265,914	-	1,265,914	1,324,821	-	-	1,324,821	(73,737)
697 Miscellaneous Local Grants	(124,579)	-	232,073	(356,652)	10,093,531	-	10,093,531	10,195,591	-	-	10,195,591	(458,712)
698 Miscellaneous Federal Grants	(225,253)	431,927	771,934	(565,260)	8,379,390	-	8,379,390	8,379,390	-	-	8,379,390	(565,260)
699 Miscellaneous State Grants	(282,053)	5,651	140,363	(416,765)	9,366,278	-	9,366,278	9,764,400	-	-	9,764,400	(814,887)
Sub Total	(43,786)	1,387,576	2,392,334	(1,048,544)	33,200,835	-	33,200,835	33,787,188	-	-	33,787,188	(1,634,897)
Capital Projects Fund												
400 Capital Improvement	11,678,523	1,147,695	90,268	12,735,950	-	-	-	770,390	-	-	770,390	11,965,560
450 Financial System Replacement	(87,913)	87,913	-	-	-	-	-	-	-	-	-	-
Sub Total	11,590,609	1,235,608	90,268	12,735,950	-	-	-	770,390	-	-	770,390	11,965,560
Assessment District Funds												
230 Lighting Assessment District	1,309,912	1,766,102	333,862	2,742,152	1,864,468	-	1,864,468	1,035,722	-	-	1,035,722	3,570,899
231 Paramount/Mines Assessment District	57,636	6,217	-	63,853	1,200	-	1,200	-	-	-	-	65,053
Sub Total	1,367,548	1,772,320	333,862	2,806,006	1,865,668	-	1,865,668	1,035,722	-	-	1,035,722	3,635,952
Enterprise Funds												
550 Water Authority	33,378,487	9,735,886	15,480,074	27,634,299	12,049,675	-	12,049,675	18,623,929	-	-	18,623,929	21,060,045
560 Pico Rivera Innovative Municipal Energy (PRIME)	4,930,136	24,352,389	18,675,360	10,607,164	23,655,274	-	23,655,274	18,741,010	-	-	18,741,010	15,521,428
570 Golf Course	(2,939,360)	600,640	1,279,670	(3,618,389)	877,500	-	877,500	1,662,656	-	-	1,662,656	(4,403,545)
590 Recreation Area Complex	368,009	308,595	(4,035)	680,638	330,376	-	330,376	158,486	-	-	158,486	852,528
Sub Total	35,737,271	34,997,509	35,431,069	35,303,712	36,912,825	-	36,912,825	39,186,081	-	-	39,186,081	33,030,456
Successor Agency												
851 Successor - DS FUND	(107,053,667)	1,164,737	338,827	(106,227,757)	-	1,065,000	1,065,000	234,287	-	-	234,287	(105,397,044)
852 Redevelopment Obligation Retirement Fund	4,339,247	1,124,230	-	5,463,478	121,920	-	121,920	-	-	-	-	5,585,398
854 Successor Sales Tax	1,065,000	-	-	1,065,000	-	-	-	-	-	-	-	1,065,000
Sub Total	(101,649,420)	2,288,967	338,827	(99,699,279)	121,920	1,065,000	1,186,920	234,287	-	-	234,287	(98,746,646)
GRAND TOTAL	56,871,951	113,035,053	107,013,511	62,893,494	\$ 147,654,187	\$ 3,653,766	\$ 151,307,953	\$ 145,898,053	\$ -	\$ 8,765,270	\$ 154,663,323	\$ 59,538,124



City of Pico Rivera
Revenue and Expenditure Summary (All Funds)
Summary of Resources and Requirements
Fiscal Year 2024-25 Approved Budget

	Starting Fund Balance July 1, 2023	Estimated Revenue & Transfers-In FY 23-24	Estimated Expenditures & Transfers-Out FY 23-24	Estimated Fund Balance July 1, 2024	Operating Revenues	Transfers In	TOTAL REVENUES	Operating Expenditures	Capital Projects	Transfers Out	TOTAL EXPENDITURES	Estimated Fund Balance June 30, 2025
General Fund												
100 General Fund - Operating	58,535,204	59,564,653	59,564,653	58,535,204	59,448,529	1,792,240	61,240,769	55,623,122	-	5,617,647	61,240,769	58,535,204
105 Liability Claims	34,161	170,000	170,000	34,161	170,000	-	170,000	170,000	-	-	170,000	34,161
106 Workers Compensation Claims	55,618	171,500	171,500	55,618	171,500	-	171,500	171,500	-	-	171,500	55,618
551 Water Enterprise	18,241,837	41,600	-	18,283,437	35,520	-	35,520	-	-	-	-	18,318,957
875 Section 115 PRSP-Trust	1,229,506	-	-	1,229,506	-	-	-	-	-	-	-	1,229,506
Sub Total	78,096,325	59,947,753	59,906,153	78,137,925	59,825,549	1,792,240	61,617,789	55,964,622	-	5,617,647	61,582,269	78,173,445
Equipment Replacement Fund												
170 Equipment Replacement	995,374	349,281	331,000	1,013,655	347,101	-	347,101	331,000	-	-	331,000	1,029,756
Sub Total	995,374	349,281	331,000	1,013,655	347,101	-	347,101	331,000	-	-	331,000	1,029,756
Special Revenue Funds												
200 Air Quality Improvement	464,097	90,030	34,600	519,527	88,710	-	88,710	34,600	-	-	34,600	573,637
201 State Gas Tax	126,834	1,757,098	1,757,098	126,834	1,792,240	-	1,792,240	-	-	1,792,240	1,792,240	126,834
202 SB1 - Traffic Congestion Relief	4,449,716	1,536,363	1,513,154	4,472,925	1,567,090	-	1,567,090	1,317,930	-	-	1,317,930	4,722,085
205 Proposition A	4,141,677	1,847,270	2,220,188	3,768,759	1,916,719	-	1,916,719	2,259,056	-	-	2,259,056	3,426,422
206 Proposition C	3,881,572	1,543,750	1,398,000	4,027,322	1,599,672	-	1,599,672	1,465,000	-	-	1,465,000	4,161,994
207 Measure R	2,497,995	1,148,087	1,315,015	2,331,067	1,191,449	-	1,191,449	1,325,015	-	-	1,325,015	2,197,501
208 Measure M	1,426,895	1,270,180	1,709,436	987,639	4,523,860	-	4,523,860	3,551,500	-	831,669	4,383,169	1,128,330
209 Measure W	1,927,559	954,810	1,080,000	1,802,369	954,810	-	954,810	930,000	-	-	930,000	1,827,179
210 Transportation Development Act	(23,476)	71,888	50,000	(1,588)	75,123	-	75,123	90,000	-	-	90,000	(16,465)
215 Measure A	-	150,000	150,000	-	808,356	-	808,356	808,356	-	-	808,356	-
220 Public Image Enhancement (PIE)	709,575	162,500	-	872,075	150,670	-	150,670	-	-	-	-	1,022,745
221 California Beverage Container	40,508	15,780	15,500	40,788	670	-	670	-	-	-	-	41,458
225 Sewer Maintenance	(37,158)	-	-	(37,158)	-	-	-	-	-	-	-	(37,158)
250 Cable/PEG Support	330,054	-	37,355	292,699	-	-	-	37,355	-	-	37,355	255,344
255 Economic Development Sustainability	966,458	18,630	-	985,088	15,910	-	15,910	-	-	-	-	1,000,998
263 Passons Grade Separation	15,158	-	-	15,158	-	-	-	-	-	-	-	15,158
270 Park Development	140	4,430	-	4,570	3,780	-	3,780	-	-	-	-	8,350
280 Community Development Block Grant (CDBG)	(2,609)	641,377	641,377	(2,609)	600,000	-	600,000	600,000	-	-	600,000	(2,609)
282 Home Program	2,613,414	9,000	-	2,622,414	9,000	-	9,000	-	-	-	-	2,631,414
283 CalHome	704,003	-	-	704,003	-	-	-	-	-	-	-	704,003
290 L&M Income Housing Asset	2,678,401	20,040	-	2,698,441	17,110	-	17,110	-	-	-	-	2,715,551
291 Housing Assistance Program (Section 8)	529,486	5,771,769	6,121,110	180,145	5,771,769	-	5,771,769	6,146,054	-	-	6,146,054	(194,140)
305 2018 Series A Certificates of Participation	6,263,649	831,669	1,369,669	5,725,649	-	836,669	836,669	836,669	-	-	836,669	5,725,649
640 American Recovery Plan	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	33,703,949	17,844,671	19,412,502	32,136,118	21,086,938	836,669	21,923,607	19,401,535	-	2,623,909	22,025,444	32,034,281



City of Pico Rivera
Revenue and Expenditure Summary (All Funds)
Summary of Resources and Requirements
Fiscal Year 2024-25 Approved Budget

	Starting Fund Balance July 1, 2023	Estimated Revenue & Transfers-In FY 23-24	Estimated Expenditures & Transfers-Out FY 23-24	Estimated Fund Balance July 1, 2024	Operating Revenues	Transfers In	TOTAL REVENUES	Operating Expenditures	Capital Projects	Transfers Out	TOTAL EXPENDITURES	Estimated Fund Balance June 30, 2025
Grant Funds												
637 Gateway Cities Council of Governments (COG)	17,334	-	-	17,334	-	-	-	-	-	-	-	17,334
638 Surface Transportation Program Local (STPL) Federal	(343)	-	-	(343)	-	-	-	-	-	-	-	(343)
661 Highway Bridge Program (HBP)	1,138	3,869,647	3,869,647	1,138	14,173,154	-	14,173,154	14,173,154	-	-	14,173,154	1,138
670 Used Oil Recycle	73,391	10,420	26,562	57,249	-	10,410	26,562	-	-	-	26,562	41,097
671 Cal Recycle	213,443	215,655	226,777	202,321	258,786	-	258,786	233,815	-	-	233,815	227,292
690 Recreation & Education Accelerating Children's Hopes (REACH)	(14,830)	1,265,914	1,324,821	(73,737)	1,263,704	-	1,263,704	1,360,262	-	-	1,360,262	(170,296)
697 Miscellaneous Local Grants	(356,652)	10,093,531	10,195,591	(458,712)	93,531	-	93,531	196,789	-	-	196,789	(561,970)
698 Miscellaneous Federal Grants	(565,260)	8,379,390	8,379,390	(565,260)	-	-	-	-	-	-	-	(565,260)
699 Miscellaneous State Grants	(416,765)	9,366,278	9,764,400	(814,887)	4,500,000	-	4,500,000	4,995,158	-	-	4,995,158	(1,310,045)
Sub Total	(1,048,544)	33,200,835	33,787,188	(1,634,897)	20,299,585	-	20,299,585	20,985,740	-	-	20,985,740	(2,321,052)
Capital Projects Fund												
400 Capital Improvement	12,735,950	-	770,390	11,965,560	-	-	-	7,019,632	-	-	7,019,632	4,945,928
450 Financial System Replacement	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	12,735,950	-	770,390	11,965,560	-	-	-	7,019,632	-	-	7,019,632	4,945,928
Assessment District Funds												
230 Lighting Assessment District	2,742,152	1,864,468	1,035,722	3,570,899	1,916,797	-	1,916,797	1,071,857	-	-	1,071,857	4,415,839
231 Paramount/Mines Assessment District	63,853	1,200	-	65,053	1,030	-	1,030	-	-	-	-	66,083
Sub Total	2,806,006	1,865,668	1,035,722	3,635,952	1,917,827	-	1,917,827	1,071,857	-	-	1,071,857	4,481,923
Enterprise Funds												
550 Water Authority	27,634,299	12,049,675	18,623,929	21,060,045	12,011,345	-	12,011,345	17,960,464	-	-	17,960,464	15,110,926
560 Pico Rivera Innovative Municipal Energy (PRIME)	10,607,164	23,655,274	18,741,010	15,521,428	26,168,819	-	26,168,819	21,701,990	-	-	21,701,990	19,988,257
570 Golf Course	(3,618,389)	877,500	1,662,656	(4,403,545)	943,400	-	943,400	1,665,204	-	-	1,665,204	(5,125,349)
590 Recreation Area Complex	680,638	330,376	158,486	852,528	338,190	-	338,190	161,696	-	-	161,696	1,029,022
Sub Total	35,303,712	36,912,825	39,186,081	33,030,456	39,461,754	-	39,461,754	41,489,354	-	-	41,489,354	31,002,856
Successor Agency												
851 Successor - DS FUND	(106,227,757)	1,065,000	234,287	(105,397,044)	-	1,065,000	1,065,000	184,385	-	-	184,385	(104,516,429)
852 Redevelopment Obligation Retirement Fund	5,463,478	121,920	-	5,585,398	104,100	-	104,100	-	-	-	-	5,689,498
854 Successor Sales Tax	1,065,000	-	-	1,065,000	-	-	-	-	-	-	-	1,065,000
Sub Total	(99,699,279)	1,186,920	234,287	(98,746,646)	104,100	1,065,000	1,169,100	184,385	-	-	184,385	(97,761,931)
GRAND TOTAL	62,893,494	151,307,953	154,663,323	59,538,124	\$ 143,042,855	\$ 3,693,909	\$ 146,736,764	\$ 146,448,125	\$ -	\$ 8,241,556	\$ 154,689,681	\$ 51,585,206



City of Pico Rivera
General Fund Revenue Detail
Historical Actuals and Adopted Budget
Fiscal Years 2019-20 through 2024-25

OBJECT	DESCRIPTION	FY 2019-20 ACTUALS	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ADOPTED	FY 2022-23 YEAR-END ESTIMATES	FY 2023-24 ADOPTED	FY 2024-25 APPROVED
Taxes and Franchises								
40100 -	SALES AND USE TAXES	9,659,565	10,005,601	12,373,369	11,605,589	12,518,764	12,477,496	12,792,451
40101 -	SALES AND USE TAXES - MEASURE P	9,704,707	11,319,835	12,177,951	12,877,000	12,900,000	12,460,000	12,775,000
40200 -	FRANCHISE TAX	880,568	941,607	1,006,998	970,000	970,000	970,000	950,000
40400 -	PROPERTY TRANSFER TAX	185,014	194,868	299,231	123,627	175,000	120,000	115,000
40500 -	TRANSIENT OCCUPANCY TAX	438,232	433,797	533,482	565,020	565,020	560,000	571,200
40700 -	UTILITY USERS TAX	3,064,500	3,157,258	3,567,128	3,159,400	3,846,818	4,178,135	4,505,627
40800 -	RUBBISH FRANCHISE FEE	907,000	934,800	950,000	986,000	986,400	1,059,900	1,102,296
44200 -	PROPERTY TAX-IN LIEU OF VLF	7,965,003	8,348,709	8,878,490	9,381,410	9,457,462	10,022,071	10,222,513
45400 -	PROPERTY TAX-A.B. 1197 ALLOCATION	3,167,516	3,443,341	3,580,456	3,663,000	3,663,000	3,884,071	3,961,753
Subtotal - Taxes and Franchises		35,972,104	38,779,817	43,367,106	43,331,046	45,082,464	45,731,673	46,995,840
Licenses and Permits								
41000 -	CERT. OF OCCUPANCY PERMITS	21,984	14,200	12,443	12,641	24,271	13,000	14,000
41100 -	BUSINESS LICENSE TAX	1,015,753	1,488,390	1,162,270	1,362,115	2,000,000	6,386,628	6,674,027
41101 -	BUSINESS LICENSE TAX - DELINQUENT	-	3,816	51	-	-	3,000	3,000
41105 -	BUSINESS LICENSE PROCESSING FEE	83,763	97,990	94,995	73,450	90,000	80,000	90,000
41110 -	BUSINESS LICENSE LATE FEE	109,683	25,035	135,819	23,497	25,000	24,000	25,000
41111 -	BUSINESS LICENSE DELINQUENT FEE	43,256	6,904	-	-	15	-	-
41115 -	SB1186 FEE	7,681	9,133	8,586	6,428	6,428	7,000	8,000
41120 -	HOME OCCUPATION - PLANNING REVIEW	1,340	676	861	148	143	1,500	1,500
41200 -	REGULATORY PERMIT	9,372	19,828	2,546	375	11,568	2,500	3,000
41300 -	BUILDING PERMITS	313,402	516,635	478,270	474,003	474,003	700,000	700,000
41305 -	GENERAL PLAN MAINTENANCE	-	-	-	-	-	-	-
41350 -	AUTOMATED PERMIT SYSTEM	3,205	3,876	3,894	3,686	3,686	4,000	5,000
41400 -	PLUMBING PERMITS	43,255	63,860	65,417	49,744	59,023	55,000	60,000
41500 -	ELECTRICAL PERMITS	55,265	77,018	105,223	91,921	92,794	150,000	200,000
41700 -	HEATING AIR COND PERMIT	31,706	34,748	44,668	36,462	42,940	40,000	45,000
41800 -	DOG LICENSE	-	155,116	285,324	236,932	236,932	160,000	160,000
41900 -	OTHER LICENSE & PERMITS	80,952	99,129	151,328	149,360	160,000	150,000	156,750
42000 -	PLAN CHECK FEES	240,130	324,654	837,220	725,643	750,000	900,000	900,000
42300 -	STORM DRAIN REVENUE	92,125	99,817	91,035	69,540	80,000	60,000	60,000
46100 -	ZONING AND PLANNING FEES	108,205	185,825	132,279	309,681	160,000	170,000	170,000
46350 -	RESIDENTIAL PARKING PERMIT	-	-	231	-	8,500	4,665	4,665
Subtotal - Licenses and Permits		2,261,078	3,226,650	3,612,461	3,625,626	4,225,303	8,911,293	9,279,942
Fines and Forfeitures								
42050 -	ADMINISTRATIVE CITATION	28,030	5,350	84,955	14,470	20,401	7,000	7,000
42100 -	VEHICLE CODE FINES	54,440	46,584	77,360	56,655	56,655	50,000	50,000
42200 -	OTHER COURT FINES	869,125	1,056,634	1,036,941	1,242,951	1,242,951	1,250,000	1,250,000
42250 -	FINES & VIOLATION- FIREWORKS	500	-	-	-	-	-	-
Subtotal - Fines and Forfeitures		952,096	1,108,569	1,199,257	1,314,076	1,320,007	1,307,000	1,307,000
Use of Money and Property								
43100 -	INTEREST INCOME	810,972	147,154	(675,586)	222,560	381,176	664,380	567,250
43116 -	INVESTMENT FAIR VALUE GAIN (LOSS)	-	-	-	-	(227,250)	-	-
43200 -	RENTS AND CONCESSIONS	19,835	20,339	(3,567)	20,000	12,739	13,375	13,776
48820 -	RENTALS	-	-	3	-	5	5	5
Subtotal - Use of Money and Property		830,807	167,492	(679,150)	242,560	166,670	677,760	581,031



City of Pico Rivera
General Fund Revenue Detail
Historical Actuals and Adopted Budget
Fiscal Years 2019-20 through 2024-25

OBJECT	DESCRIPTION	FY 2019-20 ACTUALS	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ADOPTED	FY 2022-23 YEAR-END ESTIMATES	FY 2023-24 ADOPTED	FY 2024-25 APPROVED
Charges for Services								
42010 -	RECORD RETENTION SURCHARGE	2,853	3,250	3,037	3,560	3,560	4,000	4,000
46501 -	PARKS AND REC - ADMINISTRATION	1,910	-	-	434	-	-	-
46503 -	PARKS AND REC - CHILD SUPERVISION	35,027	-	-	-	-	-	-
46504 -	PARKS AND REC - SPECIAL EVENTS	43,262	1,000	41,197	21,700	50,000	44,000	45,320
46506 -	PARKS AND REC - AQUATICS	27,762	-	-	-	-	-	-
46508 -	PARKS AND REC - YOUTH SPORTS	26,626	-	17,790	54,033	30,000	28,935	29,803
46509 -	PARKS AND REC - ADULT SPORTS	6,675	-	20,976	21,658	35,000	36,750	37,853
46510 -	PARKS AND REC - CONTRACT PROGRAMS	84,090	10,962	42,068	86,800	75,000	82,000	84,460
46511 -	PARKS AND REC - FEES & PROGRAMS	3,466	-	-	4,297	-	-	-
46512 -	PARKS AND REC - FIELD & FACILITY RENTALS	23,142	4,608	74,791	54,250	76,797	73,500	75,705
46513 -	PARKS AND REC - BATTING CAGES	1,389	178	2,093	1,953	500	735	757
46514 -	PARKS AND REC - TEEN SERVICES	560	-	-	434	-	-	-
46520 -	PARKS AND REC - GO GETTERS PROGRAM	6,360	5,400	(5,190)	6,510	4,860	5,103	5,256
46601 -	PARKS AND REC - TRIPS & TOURS	14,722	-	3,545	27,125	12,000	12,600	12,978
46602 -	PARKS AND REC - SENIOR CENTER	29,991	15	4,226	31,861	10,000	10,500	10,815
46603 -	PARKS AND REC - BUSINESS-FAMILY ENGAGE	1,840	-	-	5,642	-	7,400	7,622
46605 -	PARKS AND REC - COMMUNITY GARDEN	815	6,555	1,595	3,526	3,340	3,507	3,612
46607 -	PARKS AND REC - CAMPS	53,330	34,812	75,950	54,250	35,000	62,000	63,860
46800 -	OTHER CURRENT SERVICE CHARGES	859	-	989	1,218	-	-	-
46900 -	REPRODUCTION CHARGES	1,457	469	244	1,218	200	100	100
48670 -	VENDING MACHINE COMMISSION	271	-	-	1,085	-	-	-
48830 -	CREDIT CARD PROCESSING FEE	-	-	-	9,407	-	-	-
48835 -	TECHNOLOGY SURCHARGE	-	34,877	67,328	54,250	65,961	-	-
48836 -	TRAINING SURCHARGE	-	-	-	-	18,880	18,000	18,000
48840 -	CURRENT SERVICE CHARGES	5,612	8,217	8,697	-	10,123	6,000	6,000
Subtotal - Charges for Services		372,018	110,343	359,335	445,211	431,221	395,130	406,141
Other Revenue								
42302 -	FORECLOSURE PRGM-REGISTRATION	43,240	25,190	23,030	23,265	23,265	15,000	15,000
42304 -	LEGAL SETTLEMENTS	-	-	-	-	-	-	-
43210 -	LEASE REVENUE	-	-	20,082	-	-	-	-
46000 -	IMPOUND SERVICE CHARGE	43,475	54,990	41,093	30,016	39,062	30,000	35,000
46300 -	PARKING PERMIT	2,770	2,760	8,234	11,048	100	11,000	11,000
46310 -	INOPERATIVE VEHICLE EXTENSION	100	-	76	-	249	250	250
47100 -	SALES OF PROPERTY	-	-	-	-	928,625	-	-
47200 -	MISCELLANEOUS REVENUE	20,630	15,465	228,581	185,213	337,049	150,000	150,000
47220 -	DONATION & SPONSORSHIP	-	-	-	-	5,000	-	-
47300 -	DAMAGES TO CITY PROPERTY	-	4,441	48,854	-	-	5,000	5,000
47310 -	RESTITUTION	765	1,488	200	-	2,284	2,000	2,000
47500 -	ST MANDATED COSTS/REIMB	91	154	17,266	-	-	-	-
47610 -	COST REIMBURSEMENTS	269,686	115,242	61,995	56,405	281,724	60,000	60,000
47612 -	COST RECOVERY-ROAD IMPACTS (RUBBISH VEHICLES)	18,100	18,700	19,000	-	19,700	21,200	21,200
47630 -	COST REIMBURSEMENTS-NON CIP DEPOSITS	26,678	9,384	108,868	37,500	-	-	-
47920 -	RECYCLING PROGRAM REVENUE	9,104	245	324	1,932	600	250	250
48970 -	CBC REBATE PROGRAM	-	32,589	26,404	-	28,158	15,000	15,675
Subtotal - Other Revenue		434,639	280,648	604,007	345,379	1,665,816	309,700	315,375
Intergovernmental Revenue								
44000 -	STREET & HWY MAINT. SB	-	-	447,368	-	-	-	-
44800 -	FEDERAL GRANTS	62,823	919,448	33,428	-	1	-	-
45000 -	STATE GRANTS	47,481	201,073	156,409	554,230	68,000	315,000	400,000
45500 -	C.O.P.S. PRGM ALLOCATION	155,948	156,727	161,285	150,000	170,000	160,000	163,200
Subtotal - Intergovernmental Revenue		266,251	1,277,247	798,489	704,230	287,432	475,000	563,200
TOTAL - OPERATING REVENUE		41,088,993	44,950,765	49,261,505	50,008,128	53,178,912	57,807,556	59,448,529
47900 -	Non-Operating Transfers In	1,960,954	1,375,868	12,587,213	1,825,300	1,825,300	1,757,097	1,792,240
TOTAL - GENERAL FUND REVENUE		43,049,947	46,326,633	61,848,718	51,833,428	55,004,212	59,564,653	61,240,769



City of Pico Rivera
General Fund Expenditure Detail
Historical Actuals and Adopted Budget
Fiscal Years 2019-20 through 2024-25

OBJECT	DESCRIPTION	FY 2019-20 ACTUALS	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ADOPTED	FY 2022-23 YEAR-END ESTIMATE	FY 2023-24 ADOPTED	FY 2024-25 APPROVED
51100 - SALARIES		8,713,325	8,713,985	8,347,852	10,396,375	9,444,193	11,619,811	12,146,779
51120 - VACATION/SICK LEAVE ACCT		397,875	470,835	486,269	250,000	572,535	250,000	250,000
51200 - HOURLY SALARIES		1,291,087	736,227	1,238,167	1,759,029	1,303,071	2,296,156	2,371,847
51300 - OVERTIME		138,905	56,237	105,547	108,000	144,257	108,000	108,000
51500 - PUBLIC EMPLOYEE'S RETIREMENT		2,763,273	2,879,775	3,004,883	3,607,416	3,462,463	3,609,651	3,673,577
51501 - PUBLIC AGENCY RETIREMENT		57,462	31,922	44,709	65,157	50,415	90,948	93,827
51504 - DEFERRED COMPENSATION		40,937	37,098	34,644	39,650	64,309	115,419	120,665
51600 - WORKER'S COMPENSATION INS		200,878	117,742	91,978	94,613	-	101,831	122,138
51700 - DISABILITY INSURANCE		78,470	77,232	71,320	97,417	82,805	107,967	111,210
51800 - UNEMPLOYMENT INSURANCE		97,014	207,880	35,459	-	4,863	-	-
51900 - GROUP HEALTH & LIFE INS		2,652,531	2,463,440	2,447,558	3,193,415	2,692,874	3,300,607	3,516,087
51901 - CASH BACK INCENTIVE PAY		289,694	281,888	268,505	289,127	267,218	256,897	269,738
51903 - AUTO ALLOWANCE		44,828	53,270	50,345	57,480	51,464	56,280	59,094
51904 - TECHNOLOGY STIPEND		14,129	15,937	14,888	18,750	15,530	17,430	18,303
51905 - BILINGUAL PAY		15,810	14,883	13,393	15,315	25,460	21,240	22,304
51906 - POST EMPLOYMENT HEALTH PLAN		8,437	8,900	9,728	12,531	11,347	11,999	12,597
51907 - OPEB COST ALLOCATION		-	-	721,310	822,352	565,304	386,385	353,729
51930 - MEDICARE/EMPLOYER PORTION		154,743	146,553	145,144	150,740	183,621	168,486	176,128
51960 - VACANCY SAVINGS		-	(300,000)	(279,000)	(400,000)	-	(400,000)	(400,000)
51961 - VACANCY SAVINGS OFFSET		-	300,000	279,000	-	-	-	-
Subtotal - Salaries and Benefits		16,959,397	16,313,804	17,131,699	20,577,367	18,941,729	22,119,107	23,026,023
52000 - CENTRAL STORES PURCHASE		-	-	-	-	-	-	-
52100 - POSTAGE		54,917	44,208	65,553	91,949	58,338	91,949	91,949
52200 - DEPARTMENTAL SUPPLIES		136,171	156,430	182,281	158,219	142,449	183,147	183,200
52205 - OFFICE SUPPLIES		22,147	25,989	21,264	33,743	27,326	35,791	36,291
52210 - SUPPLIES/CHEMICALS		8,017	4,065	13,169	25,895	2,775	25,895	25,895
52230 - SB 1186B ADA EXPENSES		724	1,427	2,585	1,000	500	1,000	1,000
52250 - UNIFORMS		39,684	29,478	40,571	49,627	48,600	54,627	54,627
52255 - PARTICIPANT UNIFORMS		8,183	7,677	3,383	25,497	17,057	30,294	30,294
52300 - ADVERTISING AND PUBLICATIONS		27,915	29,016	85,202	60,631	49,336	54,575	54,575
52400 - PRINT, DUPLICATE & PHOTO		171,551	78,576	126,283	257,252	156,575	295,246	295,246
52500 - ELECTION EXPENSE		421,382	140,684	-	200,000	117,591	-	150,000
52600 - MEMBERSHIP AND DUES		88,556	77,028	93,068	105,436	101,460	116,727	119,182
52700 - BOOKS AND PERIODICALS		1,696	1,720	405	3,050	1,200	3,050	3,050
52800 - SOFTWARE		15,104	108,170	84,609	2,761	66,625	661	661
52805 - SOFTWARE LICENSE		72,012	47,425	223,096	528,672	300,000	543,676	545,901
52900 - COMMISSION STIPENDS		2,200	5,525	3,400	7,500	3,258	9,500	8,500
53100 - AUTOMOBILE SUPPLIES		24,374	39,035	34,053	35,000	35,000	35,000	35,000
53150 - FUEL		120,444	129,249	170,602	152,500	152,500	165,250	180,250
53200 - MILEAGE REIMBURSEMENT		1,537	159	166	2,416	750	2,416	2,416
53300 - EQUIPMENT MAINTENANCE & REPAIRS		23,523	33,227	39,038	284,893	44,407	289,172	289,172
53301 - EQUIPMENT RENTAL		112,145	6,956	70,374	53,813	127,681	173,590	175,590
53400 - BUILDING AND GROUNDS MAINTENANCE		146,581	105,341	139,577	182,000	182,000	203,900	218,400
53410 - ELECTRICAL MAINTENANCE		25,110	25,316	30,345	33,000	33,000	33,000	33,000
53430 - PAINT SUPPLIES		5,500	3,084	5,254	5,000	5,000	6,000	7,200
53440 - PLUMBING SUPPLIES		21,014	16,196	21,399	30,000	30,000	33,000	36,000
53450 - SWIMMING POOL MAINTENANCE		-	601	-	2,600	1,000	2,600	2,600
53500 - SMALL TOOLS & EQUIPMENT		41,352	65,964	129,321	95,952	137,079	148,749	149,969
53610 - COST REIMBURSEMENTS		43,276	12,075	-	150	150	150	150
53800 - C.O.P.S. PGRM COSTS		155,948	156,727	161,285	-	-	-	-
54100 - SPECIAL DEPARTMENTAL EXPENSES		658,506	458,510	435,866	1,131,907	371,264	436,454	568,237
54115 - COVID-19		-	48,000	-	-	-	-	-
54200 - UTILITIES		1,051,467	959,320	1,071,635	946,000	946,000	1,058,200	1,108,140
54300 - TELEPHONE		195,197	194,224	222,370	97,500	202,500	157,542	245,912
54400 - PROFESSIONAL SERVICES		402,919	326,678	514,487	2,684,404	800,595	2,199,907	1,977,607
54500 - CONTRACTED SERVICES		15,223,192	14,867,037	6,308,574	16,513,322	19,672,079	18,754,361	19,765,322
54510 - CONTRACT INSTRUCTORS		59,067	6,579	20,469	122,109	49,543	122,109	122,109
54530 - CREDIT CARD SERVICE CHARGE		40,093	6,106	1,194	3,736	2,000	3,736	3,736
54540 - COURT CHARGES		190,237	226,406	263,660	250,000	250,000	250,000	250,000
54605 - ASPHALT MAINTENANCE		34,418	24,457	20,185	35,000	35,000	35,000	35,000
54635 - GENERAL CONSTRUCTION		5,516	2,478	4,188	5,500	5,500	5,500	5,500
54640 - GRAFFITI ABATEMENT		200,194	164,296	194,107	183,872	183,872	340,152	371,403
54645 - MEDIAN ISLAND MAINTENANCE		4,346	1,976	3,657	296,600	245,600	296,600	296,600



City of Pico Rivera
General Fund Expenditure Detail
Historical Actuals and Adopted Budget
Fiscal Years 2019-20 through 2024-25

OBJECT	DESCRIPTION	FY 2019-20 ACTUALS	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ADOPTED	FY 2022-23 YEAR-END ESTIMATE	FY 2023-24 ADOPTED	FY 2024-25 APPROVED
54650 -	SIGNAGE	23,574	7,400	14,109	15,000	15,000	16,500	18,150
54655 -	STREET LIGHTS/SIGNALS	142,887	39,059	23,016	170,000	170,000	220,000	220,000
54660 -	STREET PAINTINGS/MARKINGS	6,835	10,021	9,577	15,000	15,000	15,000	15,000
54670 -	TREE CARE	6,874	3,138	2,984	5,000	5,000	5,000	5,000
54675 -	WEED ABATEMENT	10,716	6,897	12,425	15,000	15,000	15,600	15,600
54700 -	INSURANCE & SURETY BOND	254,428	333,986	647,727	972,083	937,441	973,710	1,021,183
54800 -	CONVENTION & MTG EXPENSES	20,403	3,509	49,263	70,989	44,523	75,344	76,344
54810 -	EMPLOYEE APPRECIATION	13,916	-	3,226	15,500	15,500	20,000	24,500
54900 -	PROFESSIONAL DEVELOPMENT	15,595	14,723	11,549	43,018	60,620	43,468	43,768
54910 -	TUITION REIMBURSEMENT	21,260	7,111	11,761	25,000	5,000	45,000	45,000
54911 -	TUITION ADVANCEMENT	20,761	18,635	4,597	20,000	-	-	-
54930 -	SAFETY PROGRAMS & MATERIALS	11,380	9,801	19,124	26,700	26,700	26,180	26,380
54935 -	FIRST AID TREATMENT	1,826	715	1,791	6,000	6,000	7,500	9,000
54940 -	ORGANIZATIONAL LEARNING	6,467	7,370	975	104,850	103,350	111,850	124,850
55280 -	SENIOR CITIZEN COMMITTEE	21,385	14,428	51,098	56,668	26,796	56,641	56,641
55285 -	EVENT TICKETS	29,436	10,019	12,528	33,742	26,365	68,266	68,266
56105 -	LIABILITY CLAIM PAYMENTS	-	70,710	-	-	-	-	-
56205 -	PERMITS - FEES - LICENSES	27,882	29,056	51,966	75,450	72,458	75,450	75,450
56850 -	INTER DEPARTMENTAL CHARGES	-	-	236,861	226,950	226,950	341,500	341,500
56910 -	LEGAL SERVICE	403,739	255,430	504,126	476,660	506,957	589,310	589,810
56978 -	PRINCIPAL PAYMENT - 2016 BONDS	900,000	925,000	955,000	995,000	995,000	1,030,000	1,065,000
56979 -	INTEREST PAYMENT - 2016 BONDS	1,023,450	998,225	965,250	926,250	926,250	888,775	860,550
56989 -	LEASE PAYMENT-2009 LEAS	2,167	-	-	-	-	-	-
56992 -	BANK SERVICE CHARGES	5,994	9,881	41,204	37,500	37,000	46,500	46,500
56993 -	MISC. EXPENSES	51	-	-	-	(12)	-	-
57100 -	LAND	6,670	-	-	-	-	-	-
57220 -	LEASE PRINCIPAL EXPENDITURE	-	-	24,584	-	-	-	-
57230 -	LEASE INTEREST EXPENDITURE	-	-	2,497	-	-	-	-
57300 -	FURNITURE & EQUIPMENT	145,586	176,349	51,959	12,500	201,450	68,900	38,900
57850 -	CONTRA DEPOSIT ACCOUNTS	-	-	(1,816)	-	(11,835)	-	-
57900 -	REPLACEMENT ACCOUNT	-	-	-	-	-	330,023	330,023
58500 -	BAD DEBT	37,337	53,328	-	-	-	-	-
Subtotal - Maintenance and Operations		23,016,830	21,642,206	14,514,055	29,043,366	29,033,994	31,269,043	32,597,099
TOTAL - OPERATING EXPENDITURES		39,976,227	37,956,010	31,645,754	49,620,733	47,975,722	53,388,150	55,623,122
Non-Operating Transfer Out		-	801,650	18,642,135	2,212,695	2,774,613	6,176,503	5,617,647
TOTAL - GENERAL FUND EXPEND		39,976,227	38,757,660	50,287,889	51,833,428	50,750,336	59,564,653	61,240,769



City of Pico Rivera

General Fund Expenditures by Department

Historical Actuals and Adopted Budget

Fiscal Years 2019-20 through 2024-25

	FY 19-20	FY 20-21	FY 21-22	ADOPTED	VARIANCE	ADOPTED	APPROVED
				FY 2022-23 ADOPTED BUDGET	FY 22-23 vs FY 23-24	FY 2023-24 ADOPTED BUDGET	FY 2024-25 APPROVED BUDGET
DEPARTMENT / EXPENDITURE CATEGORY	ACTUALS	ACTUALS	ACTUALS				
ADMINISTRATION							
Salaries & Benefits	1,143,000	1,405,067	1,477,530	1,597,743	59,066	1,656,809	1,744,206
Maintenance & Operations	13,309,622	12,942,062	13,369,498	13,476,322	1,234,855	14,711,177	15,835,923
TOTAL ADMINISTRATION	14,452,622	14,347,130	14,847,028	15,074,065	1,293,921	16,367,986	17,580,129
COMMUNITY & ECONOMIC DEVELOPMENT							
Salaries & Benefits	3,320,843	3,365,925	3,158,091	3,870,328	193,912	4,064,240	4,244,279
Maintenance & Operations	776,065	667,053	1,430,196	3,642,839	(421,934)	3,220,905	3,005,906
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	4,096,908	4,032,978	4,588,287	7,513,167	(228,022)	7,285,145	7,250,185
ADMINISTRATIVE SERVICES							
Salaries & Benefits	2,630,066	2,262,846	3,324,233	4,041,229	345,566	4,386,795	4,608,275
Maintenance & Operations	3,703,660	3,602,706	4,796,668	5,698,687	(127,053)	5,571,634	5,860,608
TOTAL ADMINISTRATIVE SERVICES	6,333,726	5,865,552	8,120,901	9,739,916	218,513	9,958,429	10,468,883
HUMAN RESOURCES							
Salaries & Benefits	515,398	638,026	678,682	670,160	129,215	799,375	840,930
Maintenance & Operations	465,970	314,414	383,834	386,632	47,505	434,137	467,062
TOTAL HUMAN RESOURCES	981,368	952,440	1,062,517	1,056,792	176,720	1,233,512	1,307,992
PARKS & RECREATION							
Salaries & Benefits	4,353,576	3,755,026	4,201,397	5,131,020	674,334	5,805,354	5,982,252
Maintenance & Operations	968,193	822,983	1,380,119	1,158,541	681,009	1,839,550	1,769,999
TOTAL PARKS & RECREATION	5,321,769	4,578,009	5,581,517	6,289,561	1,355,343	7,644,904	7,752,251
PUBLIC WORKS							
Salaries & Benefits	4,996,513	4,886,915	4,291,765	5,266,887	139,647	5,406,534	5,606,081
Maintenance & Operations	3,863,320	3,292,987	4,261,887	4,680,347	811,297	5,491,644	5,657,605
TOTAL PUBIC WORKS	8,859,834	8,179,902	8,553,652	9,947,234	950,944	10,898,178	11,263,686
GENERAL FUND OPERATING EXPENDITURES	40,046,228	37,956,011	42,753,901	49,620,735	3,767,419	53,388,154	55,623,127
TRANSFERS OUT							
RDA Sales Tax Pledge	-	-	1,065,000	1,065,000	-	1,065,000	1,065,000
Interfund Transfer - Liability Claims	-	101,500	-	-	-	-	-
Interfund Transfer - Workers Compensation Claims	-	417,500	-	-	-	-	-
Interfund Transfer - Others	-	282,650	5,000,000	-	-	-	-
Equipment Replacement	-	-	1,000,000	-	-	-	-
Capital Improvement Program (CIP)	-	-	11,577,135	1,147,695	(1,147,695)	-	-
TOTAL TRANSFERS OUT	-	801,650	18,642,135	2,212,695	(1,147,695)	1,065,000	1,065,000
Salaries & Benefits	16,959,397	16,313,805	17,131,699	20,577,367	1,541,740	22,119,107	23,026,023
Maintenance & Operations	23,086,831	21,642,206	25,622,202	29,043,368	2,225,679	31,269,047	32,597,104
Transfers	-	801,650	18,642,135	2,212,695	(1,147,695)	1,065,000	1,065,000
TOTAL GENERAL FUND EXPENDITURES	40,046,228	38,757,661	61,396,036	51,833,430	2,619,724	54,453,154	56,688,127
GENERAL FUND OPERATING REVENUE	41,088,993	44,950,765	49,261,505	50,008,128	7,799,428	57,807,556	59,448,529
TOTAL GENERAL FUND REVENUE	43,049,947	46,326,633	61,848,718	51,833,428	7,731,225	59,564,653	61,240,769
OPERATING SURPLUS / (DEFICIT)	1,042,765	6,994,754	6,507,604	387,393	4,032,009	4,419,402	3,825,402
Vacancy Savings	461,208	300,000	279,000	400,000	(200,000)	200,000	400,000
TOTAL SURPLUS / (DEFICIT)	3,003,719	7,568,972	452,681	(2)	5,111,501	5,111,499	4,552,642

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City of Pico Rivera Summary of Transfers In/Out, All Funds Fiscal Year 2023-24 Adopted Budget

Out/In	Fund #	Transfer Description	Transfer Out	Transfer In
OUT	201	GAS TAX FUND	1,757,098	
IN	100	GENERAL FUND		1,757,098
OUT	100	GENERAL FUND	1,065,000	
IN	851	SUCCESSOR AGENCY DEBT SERVICE FUND		1,065,000
- To Transfer Received Funds for Payment of Enforceable Obligations -				
			Transfer Out	Transfer In
General Fund TOTAL			1,065,000	1,757,098
Other Funds TOTAL			1,757,098	1,065,000
GRAND TOTAL TRANSFERS IN/OUT			2,822,098	2,822,098



City of Pico Rivera

Summary of Transfers In/Out, All Funds

Fiscal Year 2024-25 Approved Budget

Out/In	Fund #	Transfer Description	Transfer Out	Transfer In
OUT	201	GAS TAX FUND	1,792,240	
IN	100	GENERAL FUND		1,792,240
OUT	100	GENERAL FUND	1,065,000	
IN	851	SUCCESSOR AGENCY DEBT SERVICE FUND		1,065,000
- To Transfer Received Funds for Payment of Enforceable Obligations -				
			Transfer Out	Transfer In
General Fund TOTAL			1,065,000	1,792,240
Other Funds TOTAL			1,792,240	1,065,000
GRAND TOTAL TRANSFERS IN/OUT			2,857,240	2,857,240



Adopted Positions, by Classification and Department

Authorized, Filled and Vacant

Fiscal Year 2023-25 (Adopted)

	FY 22-23 Adopted	Filled	Vacancies	FY 23-24 Adopted	FY 24-25 Approved
City Manager / City Council					
City Manager	1.00	1.00	0.00	1.00	1.00
Assistant City Manager	1.00	1.00	0.00	1.00	1.00
Director	2.00	1.00	0.00	1.00	1.00
Principal Analyst	0.00	1.00	0.00	1.00	1.00
Analyst	1.00	1.00	0.00	1.00	1.00
Secretary	1.00	1.00	0.00	1.00	1.00
Sr. Executive Assistant	1.00	1.00	0.00	1.00	1.00
Coordinator	1.00	1.00	0.00	1.00	1.00
Administration Technician	1.00	0.00	-1.00	1.00	1.00
	9.00	8.00	-1.00	9.00	9.00
City Clerk					
City Clerk	1.00	0.00	-1.00	1.00	1.00
Deputy City Clerk	0.00	0.00	0.00	1.00	1.00
Junior Deputy City Clerk	2.00	1.00	0.00	1.00	1.00
	3.00	1.00	-1.00	3.00	3.00
Administrative Services					
Director of Administrative Services	1.00	1.00	0.00	1.00	1.00
Deputy Director of Administrative Services	1.00	0.00	-1.00	1.00	1.00
Coordinator	1.00	0.00	0.00	0.00	0.00
Executive Assistant	1.00	1.00	0.00	1.00	1.00
Administrative Clerk	0.00	0.00	0.00	0.00	0.00
Senior Analyst	1.00	0.00	0.00	0.00	0.00
Senior Manager - Accounting	1.00	1.00	0.00	1.00	1.00
Senior Manager - Budget	0.00	0.00	0.00	1.00	1.00
Accountant III	1.00	1.00	0.00	1.00	1.00
Accountant I	1.00	1.00	0.00	1.00	1.00
Finance Technician	3.00	3.00	0.00	3.00	3.00
I.T. Technician	1.00	1.00	0.00	1.00	1.00
I.T. Manager	1.00	0.00	0.00	0.00	0.00
Senior I.T. Manager	0.00	0.00	0.00	1.00	1.00
Account Clerk III	1.00	2.00	0.00	2.00	2.00
Account Clerk II	2.00	2.00	0.00	2.00	2.00
Supervisor	0.00	0.00	0.00	1.00	1.00
Analyst	0.00	0.00	0.00	1.00	1.00
	16.00	13.00	-1.00	18.00	18.00
Human Resources					
Director of Human Resources	1.00	1.00	0.00	1.00	1.00
Human Resources Senior Analyst	1.00	1.00	0.00	1.00	1.00
Technician	1.00	0.00	0.00	0.00	0.00



Adopted Positions, by Classification and Department **Authorized, Filled and Vacant** **Fiscal Year 2023-25 (Adopted)**

	FY 22-23 Adopted	Filled	Vacancies	FY 23-24 Adopted	FY 24-25 Approved
Executive Assistant	1.00	0.00	0.00	0.00	0.00
Senior Technician	0.00	1.00	0.00	1.00	1.00
Coordinator	0.00	1.00	0.00	1.00	1.00
	4.00	4.00	0.00	4.00	4.00

Community and Economic Development

Director of Community and Economic Development	1.00	1.00	0.00	1.00	1.00
Deputy Director	1.00	1.00	0.00	1.00	1.00
Executive Assistant	1.00	0.00	-1.00	1.00	1.00
Senior Analyst	1.00	1.00	0.00	1.00	1.00
Analyst (Economic Development)	2.00	1.00	-1.00	2.00	2.00
Principal Planner (Planning Manager)	1.00	0.00	0.00	0.00	0.00
Senior Planner	1.00	1.00	0.00	2.00	2.00
Planner	1.00	1.00	0.00	1.00	1.00
Assistant Planner	1.00	1.00	0.00	2.00	2.00
Technician (Building)	1.00	1.00	0.00	1.00	1.00
Technician (CED)	1.00	0.00	0.00	0.00	0.00
Technician (Planning)	1.00	0.00	0.00	0.00	0.00
Neighborhood Improvement Officer	4.00	4.00	-1.00	4.00	4.00
Coordinator (Parking Enforcement)	1.00	1.00	0.00	1.00	1.00
Parking Enforcement Officer	3.00	3.00	0.00	4.00	4.00
Supervisor (Housing)	1.00	0.00	0.00	0.00	0.00
Manager (Housing)	0.00	0.00	0.00	1.00	1.00
Coordinator (Housing)	1.00	0.00	0.00	0.00	0.00
Housing Program Specialist	2.00	2.00	0.00	2.00	2.00
Secretary	3.00	3.00	0.00	3.00	3.00
Senior Inspector	1.00	0.00	-1.00	1.00	1.00
Building Official	1.00	1.00	0.00	1.00	1.00
Counter Service Representative	1.00	1.00	0.00	1.00	1.00
	31.00	23.00	-4.00	30.00	30.00

Parks and Recreation

Director of Parks and Recreation	1.00	1.00	0.00	1.00	1.00
Manager	2.00	0.00	-2.00	2.00	2.00
Supervisor	6.00	6.00	0.00	6.00	6.00
Senior Analyst	1.00	1.00	0.00	1.00	1.00
Analyst	1.00	1.00	0.00	1.00	1.00
Caseworker	1.00	1.00	0.00	1.00	1.00
Coordinator	8.00	8.00	-1.00	9.00	9.00
Executive Assistant	1.00	0.00	-1.00	1.00	1.00
Administrative Clerk	3.00	3.00	0.00	3.00	3.00
Senior Technician	1.00	1.00	0.00	1.00	1.00



Adopted Positions, by Classification and Department **Authorized, Filled and Vacant** **Fiscal Year 2023-25 (Adopted)**

	FY 22-23 Adopted	Filled	Vacancies	FY 23-24 Adopted	FY 24-25 Approved
Technician	1.00	1.00	0.00	1.00	1.00
Digital and Media Assistant	1.00	1.00	0.00	1.00	1.00
	27.00	24.00	-4.00	28.00	28.00
Public Works					
Director of Public Works	1.00	1.00	0.00	1.00	1.00
Deputy Director	1.00	0.00	-1.00	1.00	1.00
Assistant City Engineer	1.00	0.00	-1.00	1.00	1.00
Deputy Director / City Engineer	0.00	0.00	0.00	0.00	0.00
Senior Engineer	1.00	1.00	0.00	1.00	1.00
Assistant Engineer	1.00	1.00	0.00	1.00	1.00
Associate Engineer	1.00	1.00	0.00	1.00	1.00
Senior Inspector	0.00	0.00	0.00	0.00	0.00
Public Works Inspector	1.00	1.00	0.00	1.00	1.00
Utilities Manager	1.00	0.00	0.00	0.00	0.00
Utilities Superintendent	0.00	1.00	0.00	1.00	1.00
Senior Water Supervisor	1.00	0.00	0.00	0.00	0.00
Supervisor	3.00	3.00	0.00	3.00	3.00
Field Services Manager	1.00	1.00	0.00	1.00	1.00
Water Systems Operator I	4.00	4.00	0.00	3.00	3.00
Water Systems Operator II	3.00	3.00	0.00	3.00	3.00
Water Systems Operator III	2.00	2.00	0.00	1.00	1.00
Water Treatment Operator I	0.00	0.00	0.00	1.00	1.00
Water Treatment Operator II	0.00	0.00	0.00	2.00	2.00
Water Treatment Operator III	0.00	0.00	0.00	1.00	1.00
Customer Service Representative	1.00	1.00	0.00	1.00	1.00
Water Distribution Supervisor	0.00	0.00	0.00	1.00	1.00
Water Treatment Supervisor	0.00	0.00	0.00	1.00	1.00
Facilities Maintenance Worker I	3.00	2.00	-1.00	3.00	3.00
Facilities Maintenance Worker II	2.00	2.00	0.00	2.00	2.00
Facilities Maintenance Worker III	3.00	3.00	0.00	3.00	3.00
Maintenance Crew Leader	6.00	6.00	0.00	6.00	6.00
Maintenance Worker I / II	17.00	14.00	-3.00	17.00	17.00
Principal Analyst	1.00	1.00	0.00	1.00	1.00
Senior Analyst	1.00	1.00	0.00	1.00	1.00
Technician (Engineering)	1.00	1.00	0.00	1.00	1.00
Counter Service Representative	1.00	1.00	0.00	1.00	1.00
Executive Assistant	1.00	1.00	0.00	1.00	1.00
Secretary	2.00	2.00	0.00	2.00	2.00
Equipment Mechanic II	1.00	1.00	0.00	1.00	1.00
Custodian	2.00	2.00	0.00	2.00	2.00



Adopted Positions, by Classification and Department **Authorized, Filled and Vacant** **Fiscal Year 2023-25 (Adopted)**

	FY 22-23 Adopted	Filled	Vacancies	FY 23-24 Adopted	FY 24-25 Approved
	64.00	57.00	-6.00	67.00	67.00
TOTALS	154.00	130.00	-17.00	159.00	159.00

Department	FY 22-23 Adopted	Filled	Vacancies	FY 23-24 Adopted	FY 24-25 Approved
Administration	12.00	9.00	-2.00	12.00	12.00
Administrative Services	16.00	13.00	-1.00	18.00	18.00
Human Resources	4.00	4.00	0.00	4.00	4.00
Community and Economic Development	31.00	23.00	-4.00	30.00	30.00
Parks and Recreation	27.00	24.00	-4.00	28.00	28.00
Public Works	64.00	57.00	-6.00	67.00	67.00
TOTAL	154.00	130.00	-17.00	159.00	159.00



Adopted New Positions, by Classification and Department **Adopted Position Additions** **Fiscal Year 2023-25**

		FY 23-25 Adopted New
Administrative Services		
Analyst (New)		1.00
Total Administrative Services		1.00
Community & Economic Development		
Parking Enforcement Officer (New)		1.00
Total Community & Economic Development		1.00
Parks & Rec		
Manager (New)		1.00
Total Parks & Rec		1.00
Public Works		
Water Treatment Operator II		2.00
Water Treatment Supervisor (Distribution)		1.00
Total Public Works		3.00
TOTALS		6.00
		FY 23-25 Adopted New
Administrative Services		1.00
Community & Economic Development		1.00
Parks & Rec		1.00
Public Works		3.00
TOTAL		6.00

The Adopted FY 2023-25 budget includes 6 new positions.



Adopted Reclassification Positions, by Classification and Department

Adopted Position Reclassifications

Fiscal Year 2023-25

FY 23-25 Adopted Reclassifications

Administration

Junior Deputy City Clerk (Reclass to Deputy City Clerk)	1.00
Total Administration	1.00

Administrative Services

I.T. Manager (Reclass to Senior I.T. Manager)	1.00
Coordinator (Reclass to Supervisor)	1.00
Senior Analyst (Reclass to Senior Manager)	1.00
Total Administrative Services	3.00

Community & Economic Development

Technician (Reclass to Assistant Planner)	1.00
Principal Planner (Reclass to Senior Planner)	1.00
Housing Supervisor (Reclass to Manager)	1.00
Total Community & Economic Development	3.00

Human Resources

Technician (Reclass to Senior Technician)	1.00
Executive Assistant (Reclass to Coordinator)	1.00
Total Human Resources	2.00

Public Works

Water Systems Operator I (Reclass to Water Treatment Operator I)	1.00
Water Systems Operator III (Reclass to Water Treatment Operator III)	1.00
Utilities Manager (Reclass to Superintendent)	1.00
Senior Water Supervisor (Reclass to Water Treatment Supervisor)	1.00
Total Public Works	4.00

TOTALS **12.00**

FY 23-25 Adopted Reclassifications

Administration	1.00
Administrative Services	3.00
Community & Economic Development	3.00
Human Resources	2.00
Public Works	4.00
TOTAL	13.00

The Adopted FY 2023-25 budget includes 13 positions for reclassification.



Adopted Eliminations Positions, by Classification and Department

Adopted Position Eliminations

Fiscal Year 2023-25

FY 23-25 Adopted Eliminations

Administration

Junior Deputy City Clerk	1.00
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Total Administration	1.00
-----------------------------	-------------

Administrative Services

I.T. Manager	1.00
--------------	------

Coordinator	1.00
-------------	------

Senior Analyst	1.00
----------------	------

Total Administrative Services	3.00
--------------------------------------	-------------

Community & Economic Development

Technician	1.00
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Principal Planner	1.00
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Housing Supervisor	1.00
--------------------	------

Housing Coordinator	1.00
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Total Community & Economic Development	4.00
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Human Resources

Technician	1.00
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Executive Assistant	1.00
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Total Human Resources	2.00
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Public Works

Utilities Manager	1.00
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Senior Supervisor (Water)	1.00
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Water Systems Operator I	1.00
--------------------------	------

Water Systems Operator III	1.00
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Total Public Works	4.00
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TOTALS	14.00
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FY 23-25 Adopted Eliminations

Administration	1.00
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Administrative Services	3.00
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Community & Economic Development	4.00
----------------------------------	------

Human Resources	2.00
-----------------	------

Public Works	4.00
--------------	------

TOTAL	14.00
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The Adopted FY 2023-25 budget includes 14 positions for elimination.

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PICO RIVERA



Community Profile

Adopted Biennial Budget — FY 2023-25



History

Pico Rivera was founded in the 1870's when major railroad companies completed rail lines in the area. Newly arrived farmers planted large groves in the fertile land between Rio Hondo and San Gabriel Rivers. Eventually, the two communities, Pico and Rivera, were established and grew into a rustic agricultural setting.

During the 1950's, homes, schools, and churches developed, along with commercial/industrial enterprises. These establishments grew the communities of Pico and Rivera closer together, giving a strong sense of civic awareness. During a 1958 election, the name "Pico Rivera" was confirmed for the new city and five citizens were elected to the first City Council. Thus, Pico Rivera became the 61st city in Los Angeles County.

Facts & Figures

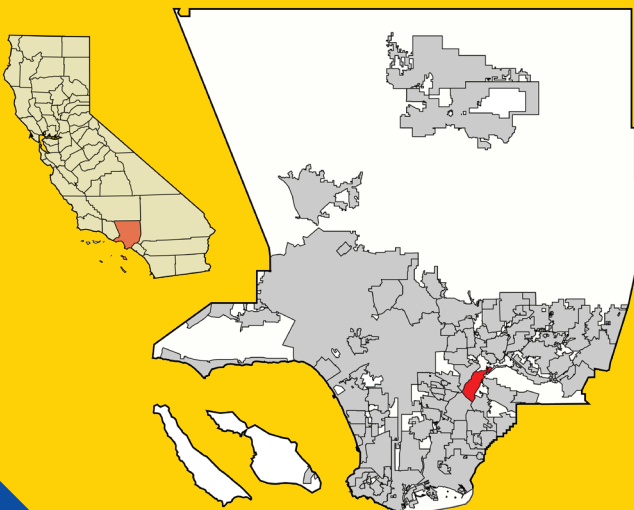
- ◆ Established in 1958
- ◆ City Population: 60,000 (2022 estimate)
- ◆ Median Household Income: \$78,100
- ◆ Median Home Price: \$672,000
- ◆ City Recreation: 9 City Parks
- ◆ Land Size: 9-square miles
- ◆ Area Code/Zip Code: (562) / 90660-90662

Location

The City of Pico Rivera is located in southeastern Los Angeles County. It sits approximately 11 miles southeast of downtown Los Angeles, on the eastern edge of the Los Angeles Basin, and on the southern edge of the area known as the San Gabriel Valley.

The City of Pico Rivera is bordered by the cities of Commerce, Downey, Montebello, Santa Fe Springs, and Whittier.

The ports of Long Beach and Los Angeles as well as the Los Angeles International Airport (LAX) are close in proximity to Pico Rivera.



Places of Interest in Pico Rivera



Pico Rivera Sports Arena

Built in 1979, the 6,000-seat arena is famous for its Mexican rodeos and Latin entertainment. This sports arena is known to be the largest Mexican rodeo ring in the country.

Pio Pico California State Park

The City's five acre park encompasses historic gardens and the beautiful restored adobe home of Pio Pico, one of California's most remarkable historical figures. Volunteers keep this amazing heritage alive by preserving and protecting it with learning opportunities and service projects.



Pico Rivera Historical & Heritage Museum

Our Historical Museum is housed in an original train depot from 1887. It offers visitors a look at Pico Rivera's colorful past through a variety of photographs, documents, and historical objects.



Paseo Del Rio

The Paseo del Rio at the Rio Hondo Coastal Basins Spreading Grounds consists of a bike and pedestrian trail around the perimeter of the grounds, iron fencing, landscaping, and a rest area.

Education

The Pico Rivera community is proud of its educational system. Elementary and High School students living in the city are served by the El Rancho Unified School District and the Montebello Unified School District. There are also two parochial schools (grade 1-8) and one private school (K-12) in town.

Pico Rivera proudly offers residents:
 8 Elementary Schools
 3 Middle Schools
 3 High Schools
 1 Pre-Kinder-12 and Adult Programs

In addition, there are nearby community colleges and universities that provide higher education including Rio Hondo College, Cerritos College, Cal State Los Angeles, Cal State Long Beach, and Cal Poly Pomona.



Our Mission

"To positively impact our community by providing excellent city services, facilitating responsible stewardship of resources, and actively engaging our residents, businesses, and visitors."

City Government

City of Pico Rivera Profile

General Law City

The City of Pico Rivera is a general law city and operates under the Council-Manager form of government whereby the City Council provides policy direction to a City Manager appointed by the Council. As the City's Chief administrator, the City Manager is responsible for overseeing City employees who implement all of the City's programs, services and projects. Five City Council members are elected, at large, for staggered four-year terms. The council members select two of the members to serve as Mayor and Mayor Pro Tem.

Municipal Services

The City provides a full range of municipal services including public works, water, construction and maintenance of roads and highways, planning and zoning, recreation and cultural activities, and general administrative support such as overall agency management, procurement of goods and services, payroll, recruitment, risk management, budget preparation and monitoring and accounting. The City contracts some municipal services with other public agencies, these include: the Los Angeles County Sheriff's Department for law enforcement service, the Los Angeles County Fire Department for fire protection and paramedic emergency services, and the Los Angeles County Library System to operate its two community libraries.

STRATEGIC PRIORITIES



**FISCAL AND ORGANIZATION
SUSTAINABILITY**



**ECONOMIC DEVELOPMENT
AND LAND USE**



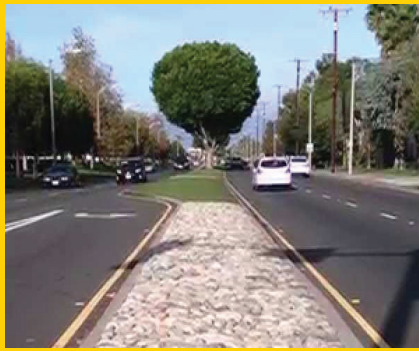
INFRASTRUCTURE



**HEALTH, WELLNESS
AND SAFETY**



**COMMUNITY
ENGAGEMENT**



Development in Our Community

Current Projects

Major Corridors Median & Parkways Beautification Project

In Spring 2022, the City was awarded a competitive statewide grant for the beautification of the median islands and parkways areas along Rosemead Blvd and major corridors. This project will beautify the corridor, reduce the urban heat island effect, prevent debris from building up, and provide cultural connections and placemaking to the community. The project is expected to be completed by the end of 2024.

Water Authority PFAS Groundwater Treatment Project

Due to industrial activities in prior years, many of Southern California's groundwater aquifers are contaminated with Per- and Polyfluoroalkyl Substances (PFAS) - commonly known as "forever chemicals." To provide potable drinking water, the Pico Rivera Water Authority must pump and thoroughly treat water to eliminate this contamination. The Pico Rivera Water Authority's PFAS Groundwater Treatment Project will provide safe drinking water for the health and welfare of our community. The project is anticipated to be completed at the end of 2023.

Smith Park Aquatic Center Project

Since the pool's official closure in 2021, Pico Rivera officials have been moving fast to renovate the pool. Renovations include eliminating the Olympic-sized pool and using the space to build two pools, a 25-meter competition pool and a 25-meter recreation pool with a zero-depth entrance. The pool will also have typical features such as a diving board, deck furnishing, and a family gathering area. Phase 1 has been completed, with construction beginning in 2024. City officials anticipate the Smith Park Aquatic Center to be open in 2025.

L.A. County Supervisor Janice Hahn allocates \$10M to the Smith Park Aquatic Project

Janice Hahn, Chair of the Los Angeles County Board of Supervisors, allocated \$10 million to fund the renovation of the Smith Park Pool. The pool was closed during the pandemic after major issues that made operations unsafe were identified. The contribution from the County represents the largest single source of funds for the center's renovation. The funding enables the City to reopen the upgraded facility.

.....

Congresswoman Linda Sanchez delivers \$1M in funding for the PAD Project

The City of Pico Rivera received \$1.05 million in funding for its Passons Active Depot (PAD) Park project to help make the city greener for residents. In an effort to meet community needs, the city will be transforming an underused Montebello bus depot at the southwest corner of Passons Blvd and Jackson St. into a neighborhood park. The PAD will consist of open park space, an amphitheater, and a play area. At PAD Park, families will be able to congregate, exercise, and play.



Public Safety

SHERIFF'S DEPARTMENT

The City contracts with the Los Angeles County Sheriff's Department for law enforcement services. With the station located adjacent to City Hall, our community enjoys the sense of safety and well-being that comes with having its own local police force while benefiting from the cost savings and efficiencies that a County contract offers.

LOS ANGELES COUNTY FIRE DEPARTMENT

The LA County Fire Department provides the City of Pico Rivera with fire prevention, protection, control services, and medical and other emergency response services.



Public Safety Technology In Action

Automated License Plate Recognition (ALPR)

The City installed 36 ALPR system cameras in strategic areas around the City. This innovative system automatically captures vehicles' license plate information via computer processing of a photograph and compares the plate number to one or more law enforcement agency databases (e.g., Stolen Vehicles; Warrants; Terrorism Watch List; Amber Alerts; etc.), and alerts law enforcement personnel when a license plate of a vehicle in the database has been identified. This technology helps law enforcement receive real-time field information of suspect vehicles in the area, allowing them to solve crimes more quickly and potentially prevent future crimes. Use of this system has been contributing to lower crime rates in targeted areas.

Cloud-Based Security Camera Surveillance

After hosting several community outreach meetings, the community expressed a demand for heightened safety measures. The City's Safety Ad Hoc Committee responded with a high-tech "direct to cloud" security surveillance system to be installed at city parks and strategic city facilities. This system is connected to the City's network and allows surveillance to occur in real-time and remotely from anywhere using an internet-connected device. This security surveillance camera system includes video cameras and speakers that continue to ensure that the community is not a target for criminals, vandalism or illicit behavior. This system will continue to ensure the City is a place that fosters pride in the community, healthy living and a safe haven.



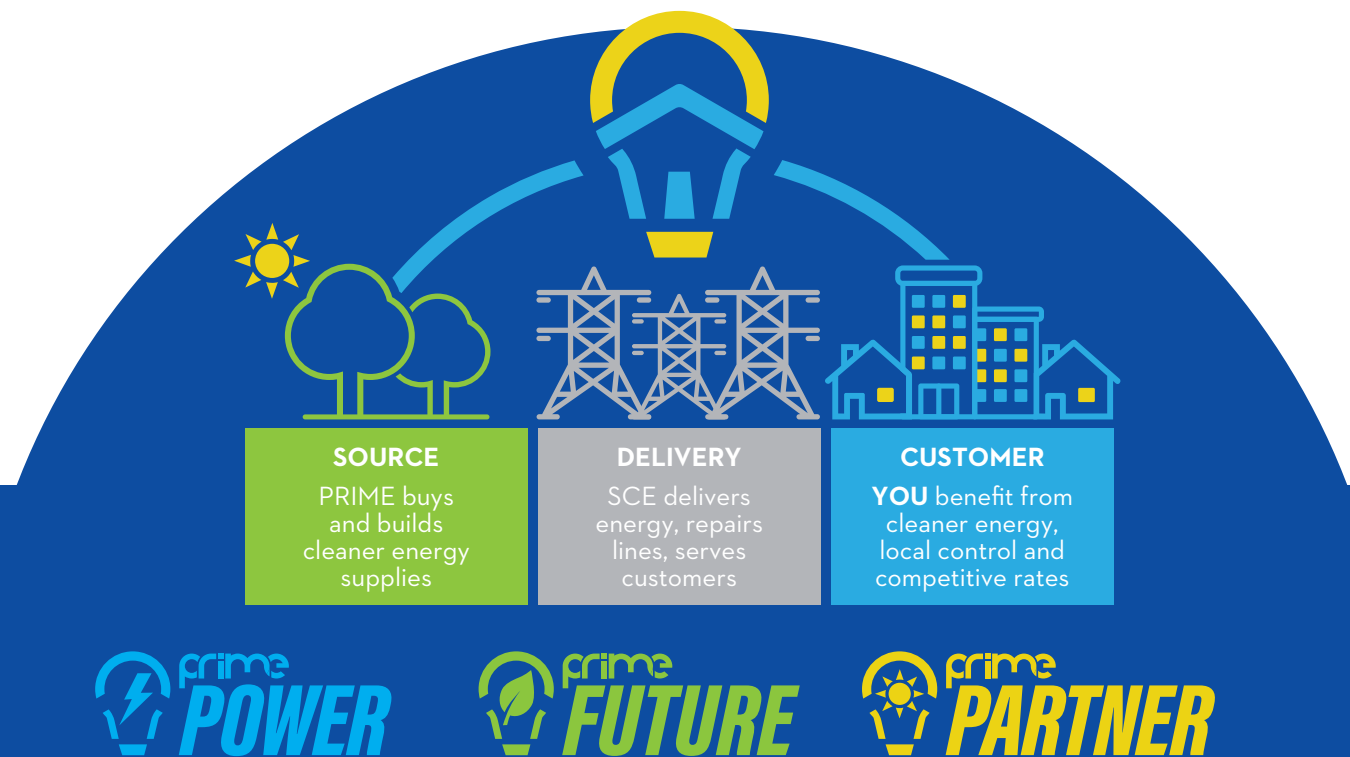
Office of Sustainability

Pico Rivera Innovative Municipal Energy (PRIME), the City of Pico Rivera's locally managed public energy service, celebrated its fifth anniversary on September 1, 2022. PRIME currently serves 15,205 residential customers and 1,706 commercial customers throughout the City.

As the City's energy provider, PRIME purchases clean power on behalf of customers, while Southern California Edison (SCE) continues to deliver that power to residents and businesses.



Since its inception, PRIME has proven to be remarkably beneficial for customers, resulting in considerable cost savings of over \$1 million. PRIME's annual load has varied since its first year of serving its full customer base in 2018; the program's annual load has remained between 210,000 MWh and 230,000 MWh, with a spike in 2020 due to summer heat waves and an increase in residential demand during the pandemic.



Program to increase accessibility of renewable energy across income levels.

Starting in 2023, Pico Rivera Innovative Municipal Energy (PRIME) will launch the PRIME Access Program, which expands renewable energy access to income-qualified customers in underserved communities while providing an additional discount on their monthly bill.

The PRIME Access Program offers eligible customers 100% renewable energy at a discounted rate. The program's purpose is to ensure customers who would otherwise not have access to clean energy can purchase it at an affordable price. Not only will PRIME Access customers save on their power bills, but they will also benefit the environment by participating.

PRIME customers are eligible for the program if they qualify for California Alternate Rates for Energy (CARE) or Family Electric Rate Assistance (FERA) and reside in a state-determined disadvantaged community as defined by CalEnviroScreen. The program will automatically enroll all eligible customers, prioritizing customers by the highest risk of disconnection or default.

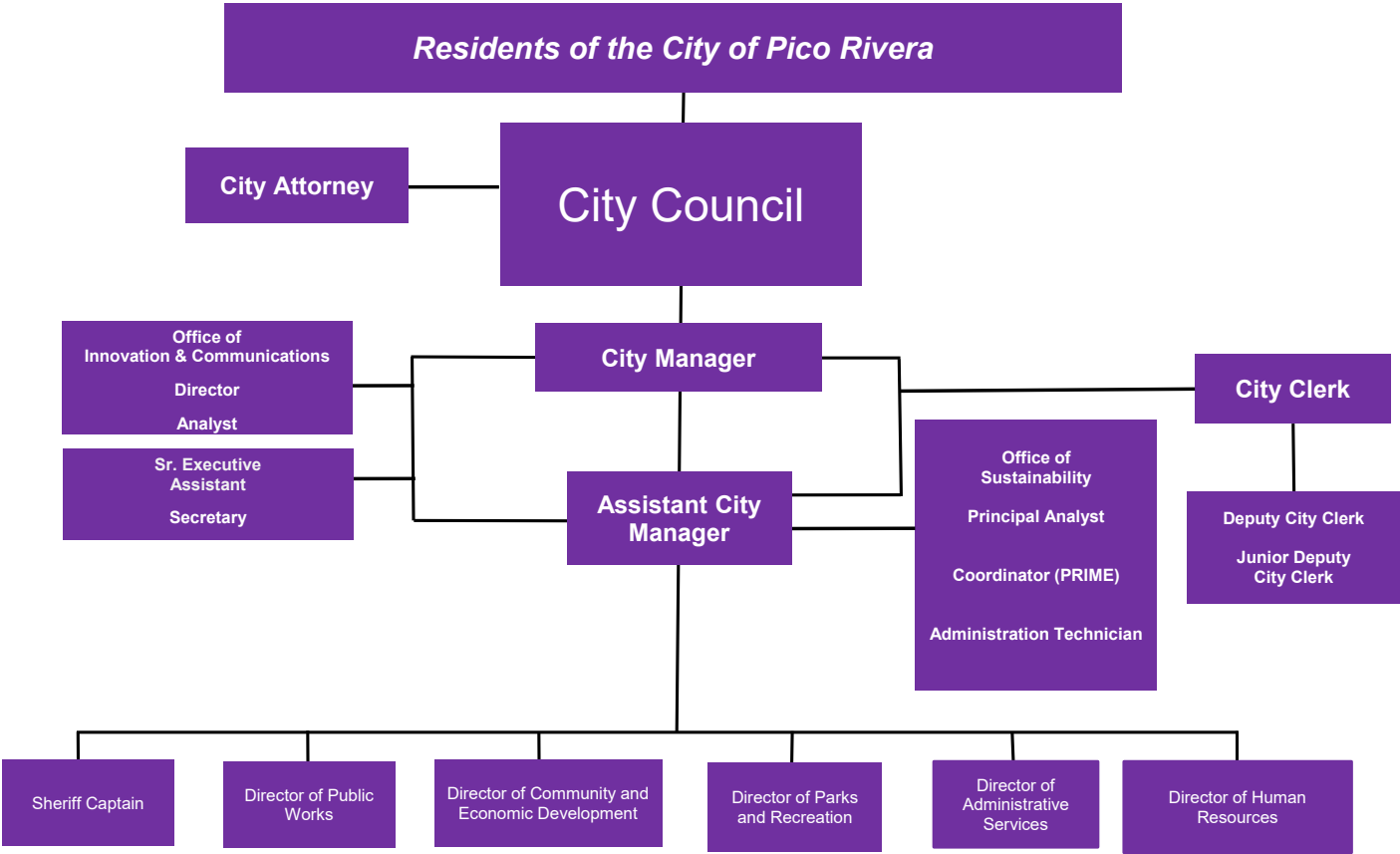
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ADMINISTRATION





Adopted Positions, by Classification and Department
Authorized, Filled and Vacant
Fiscal Year 2023-25 (Adopted)

	FY 22-23 Adopted	Filled	Vacancies	FY 23-24 Adopted	FY 24-25 Approved
City Manager / City Council					
City Manager	1.00	1.00	0.00	1.00	1.00
Assistant City Manager	1.00	1.00	0.00	1.00	1.00
Director	2.00	1.00	0.00	1.00	1.00
Principal Analyst	0.00	1.00	0.00	1.00	1.00
Analyst	1.00	1.00	0.00	1.00	1.00
Secretary	1.00	1.00	0.00	1.00	1.00
Sr. Executive Assistant	1.00	1.00	0.00	1.00	1.00
Coordinator	1.00	1.00	0.00	1.00	1.00
Administration Technician	1.00	0.00	-1.00	1.00	1.00
	9.00	8.00	-1.00	9.00	9.00
City Clerk					
City Clerk	1.00	0.00	-1.00	1.00	1.00
Deputy City Clerk	0.00	0.00	0.00	1.00	1.00
Junior Deputy City Clerk	2.00	1.00	0.00	1.00	1.00
	3.00	1.00	-1.00	3.00	3.00

**MISSION STATEMENT**

Our mission is to safeguard the public's trust through open and transparent business practices that consistently maintain our credibility of strong ethical stewardship of all resources. We strive to provide responsive and outstanding customer service to the community and our employees; whom we trust to always own the problem and solution to all our business challenges.

We recognize that we must engage our workforce in a productive and respectful dialogue, as our success internally hinges on the dynamic and interdependent partnerships within, thus improving our chances of external success. Our ultimate goal is to positively impact our community by optimizing and engaging our workforce to improve the human experience and quality of life in the City of Pico Rivera.

The Administration Department is comprised of five principal operating divisions: City Council, City Attorney, City Manager, City Clerk, and the Sustainability Division which includes the Pico Rivera Innovative Municipal Energy (PRIME) program.

CITY COUNCIL

The five-member City Council is the legislative and policy body for the City of Pico Rivera, charged with providing comprehensive leadership and overall vision to the City by enacting ordinances and allocating City resources for programs, services, and activities. All elected officials must be registered voters situated within the City of Pico Rivera. The City Council is comprised of the Mayor, Mayor Pro Tem, and three City Council members who collectively are referred to as the "Council." All Council officials are elected at large.

CITY MANAGER

The City Manager interprets the City's visions, goals, objectives, and implements policy established by City Council while providing oversight, guidance, support & direction to all departments and city operations. To position the City for future growth and transparent operations, the Office of the City Manager is advancing strategic initiatives & special projects such as the Long Term Strategic Plan; Virtual City Hall; the Whittier Narrows Dam Safety Project; and the City's legislative program. The City Manager's Office has also submitted over \$185 million in funding requests to various legislative and grant-based opportunities.

CITY CLERK

The Office of the City Clerk is appointed by the City Council and supervised by the City Manager. The City Clerk prepares agendas and minutes for all five City legal entities including the City Council, Successor Agency, Housing Assistance Agency, Water Authority, and Public Financing Authority. The Office of the City Clerk is the central repository of the official records of the City and makes such information available pursuant to the Public Records Act. Pursuant to State law, the City Clerk also retains the City's legislative history, conducts all municipal elections, and enforces the disclosure of campaign finance and conflict-of-interest information. Over the past year, the Clerk's Office conducted a General Municipal Election that included two Measures, updated the Conflict-of-Interest Code, conducted the City's bi-annual records retention and destruction program, implemented People Speaks interactive City Council agenda and implementing the transferring the City's Electronic Content Management from Questys to Laserfiche.

CITY ATTORNEY

The City Attorney's Office provides legal advice to City Boards and Commissions, including the City Council, Planning Commission, and Successor Agency.

MISSION STATEMENT continued**OFFICE OF SUSTAINABILITY**

The City is committed to promoting environmental and social sustainability to protect natural resources, reduce carbon emissions, and safeguard the well-being of residents and businesses.

The Office of Sustainability oversees Pico Rivera Innovative Municipal Energy (PRIME) the City's locally-run energy program, solid waste management, and other environmental programs. Our objective is to promote environmental sustainability and quality of life for many generations to come.

OFFICE OF INNOVATION AND COMMUNICATIONS

Under the direction of the City Manager, the Director of Strategic Innovation (DSI) will work across the organization to generate and foster novel yet feasible ideas that strategically advance the city's mission and goals. The DSI will develop and implement the Pico Rivera 2035 Vision, a robust plan to create a more holistic, resilient, and vibrant place to thrive.

ACCOMPLISHMENTS**City Manager's Office**

- Successfully placed on the ballot Measure AB, which in November 2022, voters overwhelmingly approved it with a 75% approval.
- Successfully recruited for all executive positions.
- In collaboration with the City's Public Safety Ad Hoc Committee, completed the installation of 36 Automated License Plate Reader cameras by Flock Safety, a new and innovative program to improve ways of mitigating and solving crime through the use of automated license plate recognition.
- Held the City's third annual City Council Goal-Setting retreat.

City Clerk

- Conducted City's General Municipal Election that included two approved Measures
- Updated the City's Biennial Conflict-of-Interest Code
- Launched People Speaks interactive City Council Agenda

Office of Sustainability/PRIME

- Increased PRIME energy generation rates to successfully meet the City's reserve policy for PRIME to 50% while continuing to provide a 3% discount on energy when compared to Southern California Edison's rates.
- Awarded an agreement to develop the City's first-ever Climate Action Plan (CAP). A CAP is a comprehensive strategy that outlines measures and policies to mitigate climate change, aiming to reduce greenhouse gas emissions, adapt to climate change conditions, and foster a transition to a low-carbon economy.
- Celebrated five years of PRIME operations with \$1 million in cumulative savings since its inception.
- Maintained a 94% PRIME customer retention rate.
- Completed converting and installing 428 LED lights, bringing the total converted LED lights to 3,506, generating 1.67 million kWh in energy savings, or \$413,000 in annual cost savings.
- Increased OhmConnect registrations with 63 new active participants for FY 2022-23. OhmConnect is a platform that enables and incentivizes residents to participate in energy-saving activities, especially during summer heat events to help prevent energy blackouts.
- The City collaborated with the Southern California Association of Governments (SCAG) and completed a study to determine the need for Electric Vehicle (EV) Charging Stations in the City in anticipation the State target to have 5 million zero-emission vehicles on the road by 2030. The study identified a need for 1,856 EV charging stations in the City by 2030 .

ACCOMPLISHMENTS continued

- Received the 2022 Gateway Cities Council of Governments Energy Action Award – Gold . The awards are divided into four tiers, no award, bronze, silver, and gold (the most prestigious award), to recognize cities in their efforts and participation in energy efficiency and climate initiatives.

Waste Management

- Distributed organic waste bins to all eligible commercial accounts, reaching 100% compliance with SB 1383 State mandates.
- Initiated Food Recovery Program for SB 1383 compliance.

Office of Innovation and Communications

- Submitted a FY24 California State Budget Request with Assemblymember Lisa Calderon in the amount of \$1.125 million for the Alebrije Dog Park
- Submitted a FY24 California State Budget Request with Assemblymember Lisa Calderon in the amount of \$1.125 million for the Historic Whittier Boulevard Paseo Project
- Submitted a grant with the Rivers and Mountains Conservancy through Prop 68 in the amount of \$1.1 million for the Historic Whittier Boulevard Paseos Project
- Submitted a Caltrans Clean CA Local Grant in the amount of \$3.5 million for the Historic Whittier Boulevard Paseos Project
- Selected for a Congressional Community Funding Request through Congresswoman Linda Sánchez in the amount of \$1.5 million for the Historic Whittier Boulevard Paseo Project.
- Selected by US Senator Alex Padilla for a Congressional Community Funding Request in the amount of \$3 million for the Rosemead/Lakewood Boulevard Complete Corridor Project
- Launched the Historic Whittier Boulevard Revitalization Program and completed the first phase of the Program, which includes outreach, engagement, design, and vision for the corridor.
- Acquired and activated the Pico Rivera IDEA Lab to support the delivery of the Whittier Boulevard Revitalization Program and to serve as the on-site project and student and youth engagement center.
- Successfully adopted the City's first Legislative Platform.
- Successfully adopted a resolution initiating the development of the Lower San Gabriel River Recreation and Park District with the City as lead applicant.
- Held a successful Clean California Bulky Item Dump Day Event in partnership with Caltrans.
- Successfully sponsored a motion introduced by Supervisor Hahn at the Los Angeles Metro Board of Directors, directing a feasibility study for the creation of a new commuter rail station in Pico Rivera.
- Successfully incorporated the Rosemead/Lakewood Boulevard Complete Steet Project into SCAG's Federal Transportation Improvement Program list of projects, therefore making the Project eligible for federal funding.
- Successfully incorporated legislative language into the State Climate Resiliency Bond, prioritizing communities impacted by climate disasters, or by projects mitigating disasters such as dams, for park funding.
- Recognized by the Association of State Dam Safety Officials and the US Army Corps of Engineers for the City's innovative and robust public outreach and engagement regarding the Whitter Narrows Dam project.
- Submitted over 20 letters to the State Legislature expressing the City's position for the record on various issues, including zoning, local control, climate resilience and public safety.
- Successfully introduced a City Ordinance prohibiting participation and spectating of illegal street takeovers.

INITIATIVES**City Manager's Office**

- Present to City Council Revenue-Generating alternatives to aid in funding critical infrastructure and other Capital Improvement Projects.
- Complete the Virtual City Hall & Mobile App Implementation

City Clerk

- Implement the Public Records Request Online portal
- Continue working on Statement of Economic Interest Form 700 Automation Process
- Continue converting the City's Electronic Content Management System from Questys to Laserfiche
- Continue working on the Online Records Center
- Continue working on Document Conversion (scanning)

Office of Sustainability/PRIME

- Complete the Climate Action Plan.
- Initiate Climate Action Plan Phase II – Vulnerabilities Assessment and Climate Action Dashboard.
- Launch the PRIME Access Program to provide 100% renewable energy at an additional 20% discount to 11,452 eligible CARE and FERA customers.
- Increase PRIME participation rate to 95% through active engagement and education at community events.
- Secure grant funding for constructing and installing Electric Vehicle Charging Stations (EVCS) and associated infrastructure.
- Present the Tesla Solar + Battery Program to the City Council to consider implementing the program . This program would allow residents of Pico Rivera to lease Tesla solar panels and battery systems for a 25-year term, including installation, maintenance, and a low, stable rate for the lease term period.
- Host six community events to educate the public on proper organics waste diversion and gift composting bins to achieve 75% organic waste reduction by 2025.
- Develop and implement an organic waste diversion enforcement program to meet the upcoming January 1, 2024, milestone under the SB 1383 mandate, which requires all jurisdictions to transition from education and outreach to enforcing through notices and penalties.
- Implement Smart Waste System Pilot Program at Smith Park to improve operational efficiency, quality of life, and environmental stewardship.

Waste Management

- Multi-year roll out of AB 1383 programing and expanded waste hauling services.

Office of Innovation and Communications

- Finalize the deliverables for the Historic Whittier Boulevard Revitalization Program, which include the adoption of a Specific Plan and Multi-Modal plan for the corridor.
- Initiate the Historic Whittier Boulevard Back Alley Paseos Project
- Advocate for project impact mitigation funding and for the preservation or inclusion of Avenida Vicente Fernandez as part of the scope of the Whittier Narrows Dam Safety Modification Project.
- Secure funding to complete design and environmental review of the Rosemead/Lakewood Boulevard Complete Corridor Project.
- Establish a scope and launch the feasibility study for the Pico Rivera Commuter Rail Station in partnership with Los Angeles Metro.
- Complete the City Council Chambers Audio/Visual Upgrades
- Initiate Citywide Branding and Marketing Project
- Initiate Rosemead Boulevard Master Plan
- Initiate Downtown Pico Rivera Master Plan
- Initiate River Revitalization Master Plan

CORE SERVICES

City Manager's Office

- Interprets the City's visions, goals, objectives and implements policy established by City Council
- Provides oversight, guidance, support & direction to all departments and city operations
- Advances strategic initiatives & special projects until transferred to respective departments
- Manages various city contracts (e.g. Sheriff's, City Attorney, Sports Arena, etc.)

City Clerk

- Conducts Regular and Special Municipal Elections
- Manages and preserves Official Records of the City
- Prepares Agendas and minutes for all five City legal Entities (City Council, Successor Agency, Housing Assistance Agency, Water Authority and Public Financing Authority)
- Maintains the Municipal Code as well as act as the compliance officer for federal, state, and local statutes (e.g. Political Reform Act, the Brown Act, etc.)

Pico Rivera Innovative Municipal Energy

- Provides residents and businesses with safe, reliable, and affordable energy options, including PRIME Power which provides a minimum of 50% renewable energy, and PRIME future which provides 100% renewable energy to residents and businesses.

Waste Management

- Oversees the City's solid waste hauling agreement with NASA Services and waste reduction initiatives for residents & businesses.

Project Management

- Collaborates with other City Departments on efforts to promote sustainability, including resource conservation, urban greening, and environmental health.

Performance Measures

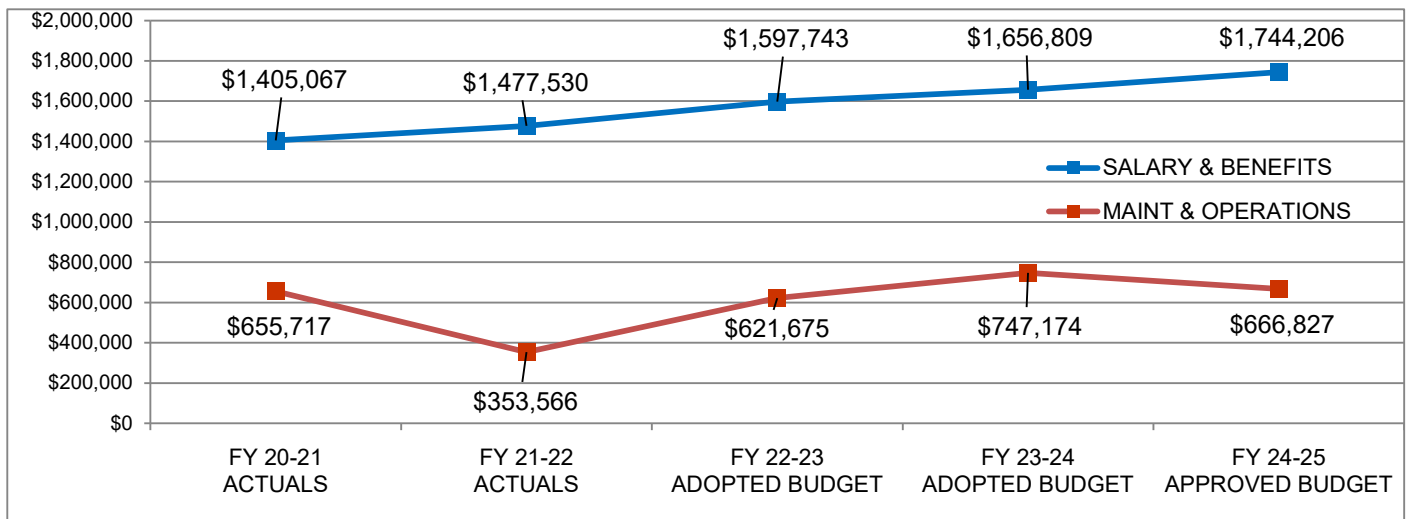
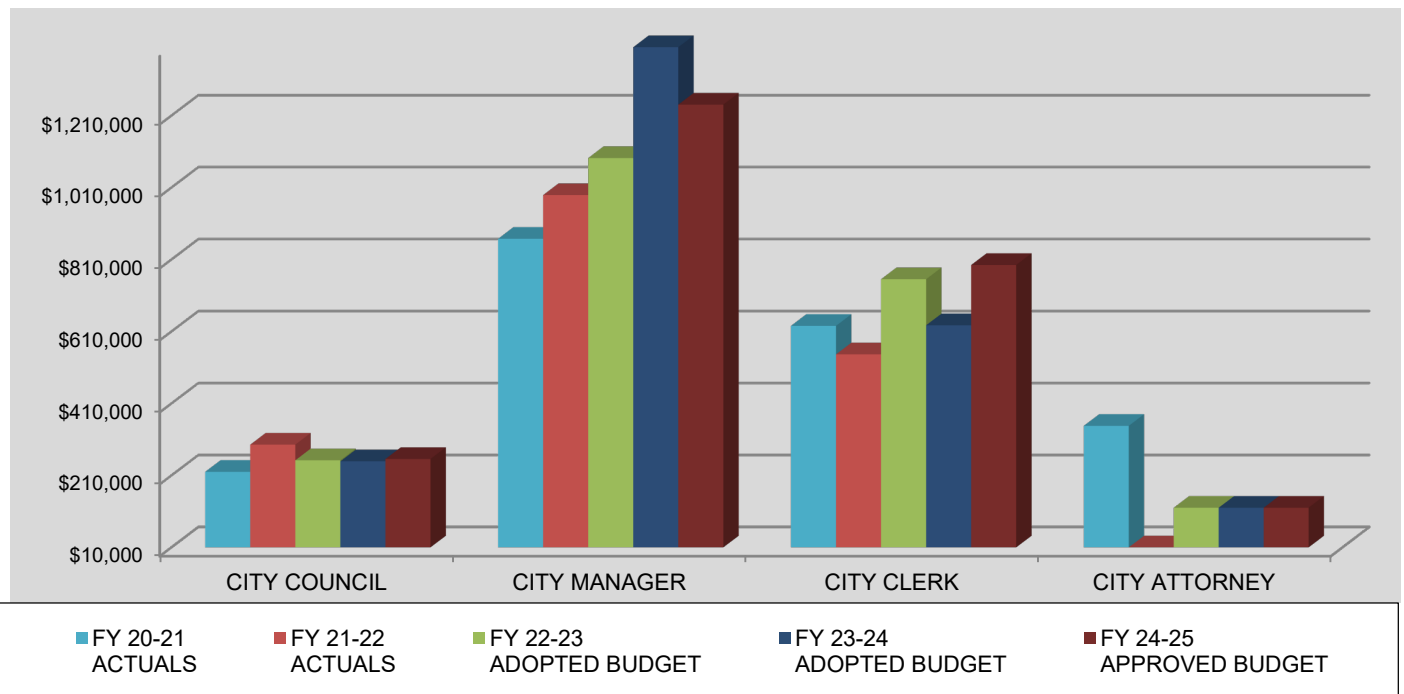
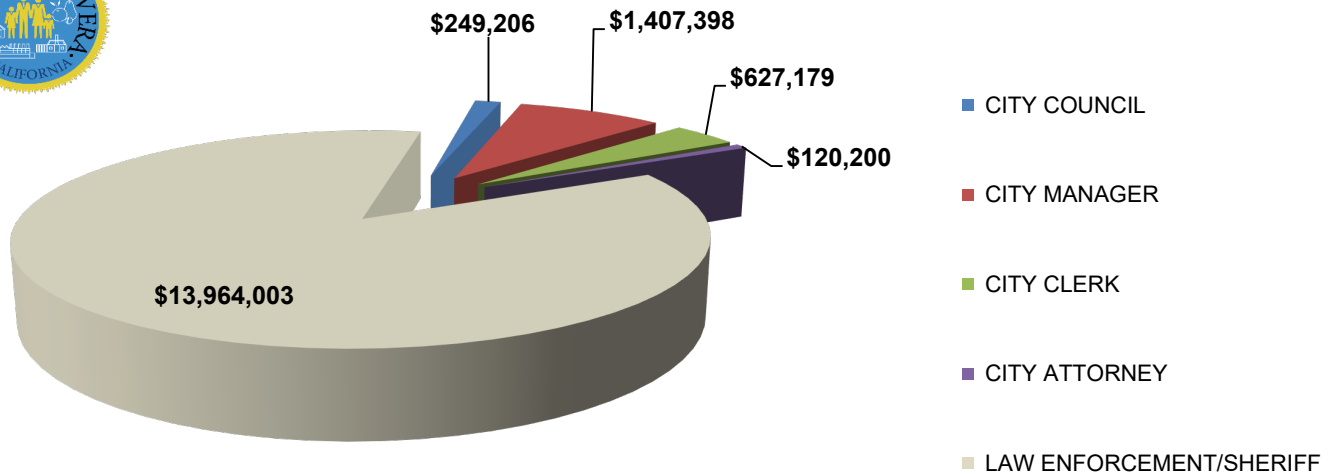
Strategic Goals	
A	Fiscal and Organizational Sustainability
B	Economic Development and Land Use
C	Infrastructure
D	Health, Wellness, and Safety
E	Community Engagement
Administration and Sustainability	

Performance activity for Administrative Services:

Strategic Goal	Performance Activity	2021-22 Actual	2022-23* Estimated	2023-24 Target	2024-25 Target
A	Hold City Council Goal-Setting Retreat	1	1	1	1
A	Increase publicly available City Council Agendas	100%	100%	100%	100%
B	PRIME Participation rate	93%	94%	95%	95%
E	Provide Monthly City Manager's Report (Started April 2022)	25%	100%	100%	100%
*As of May 2023					



Fiscal Year 2023-24 Adopted Budget



ADMINISTRATION - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
CITY COUNCIL										
10	1000	51100	SALARIES	49,580	50,087	49,329	49,330	52,288	49,330	50,810
10	1000	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	3,241	-	-	1,625	-	1,625	1,625
10	1000	51200	HOURLY SALARIES	-	32,480	-	-	-	-	-
10	1000	51300	OVERTIME	2,086	-	-	1,000	-	1,000	1,000
10	1000	51500	PUBLIC EMPLOYEE'S RETIREMENT	21,003	15,973	8,476	12,525	8,430	11,061	11,098
10	1000	51501	PUBLIC AGENCY RETIREMENT	10,774	8,416	3,591	3,591	3,771	3,591	3,591
10	1000	51600	WORKER'S COMPENSATION	1,275	614	568	458	-	432	511
10	1000	51700	DISABILITY INSURANCE	61	-	-	-	-	-	-
10	1000	51900	GROUP HEALTH & LIFE INSURANCE	27,579	35,227	41,967	45,316	53,995	66,667	70,000
10	1000	51901	CASH BACK INCENTIVE PAY	38,611	39,208	34,158	34,158	26,559	14,324	15,040
10	1000	51903	AUTO ALLOWANCE	13,750	15,250	15,000	15,000	14,788	15,000	15,750
10	1000	51904	TECHNOLOGY STIPEND	4,300	4,181	3,600	4,800	3,055	2,400	2,520
10	1000	51905	BILINGUAL PAY	13	-	-	-	-	-	-
10	1000	51907	OPEB COST ALLOCATION	-	-	3,871	3,902	2,682	1,640	1,480
10	1000	51930	MEDICARE/EMPLOYER PORTION	1,612	2,056	1,480	500	1,443	715	737
Salary and Benefits Subtotal				173,885	203,493	162,919	172,205	167,012	167,785	174,162
10	1000	52200	DEPARTMENTAL SUPPLIES	587	5,491	744	1,000	1,000	1,050	1,103
10	1000	52205	OFFICE SUPPLIES	409	907	2,013	500	500	500	500
10	1000	52300	ADVERTISING AND PUBLICATION	(543)	-	40	400	400	400	400
10	1000	52600	MEMBERSHIP AND DUES	115	205	4,501	4,500	5,269	4,500	4,500
10	1000	52700	BOOKS AND PERIODICALS	-	139	-	300	300	300	300
10	1000	53610	COST REIMBURSEMENT	158	-	-	150	150	150	150
10	1000	54100	SPECIAL DEPARTMENTAL EXPENSES	2,440	870	2,695	6,500	6,500	6,500	6,500
10	1000	54400	PROFESSIONAL SERVICES	-	8,094	8,188	13,500	13,500	13,500	13,500
10	1000	54800	CONVENTION & MTG EXPENSES	(14,922)	747	26,565	15,000	14,231	15,000	15,000
10	1000	56910	LEGAL SERVICES	-	-	87,867	38,000	38,000	38,000	38,000
10	1000	57900	REPLACEMENT ACCOUNT	-	-	-	-	-	1,521	1,521
Maintenance and Operations Subtotal				(11,755)	16,454	132,613	79,850	79,850	81,421	81,474
CITY COUNCIL				162,130	219,947	295,531	252,055	246,862	249,206	255,636
CITY MANAGER										
11	1110	51100	SALARIES	370,997	523,145	544,633	652,504	731,844	725,603	772,654
11	1110	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	17,758	15,942	56,342	8,750	63,141	8,750	8,750
11	1110	51200	HOURLY SALARIES	-	-	140	-	-	-	-
11	1110	51300	OVERTIME	-	-	124	-	-	-	-
11	1110	51500	PUBLIC EMPLOYEE'S RETIREMENT	109,235	152,911	122,133	154,395	161,466	150,165	155,775
11	1110	51501	PUBLIC AGENCY RETIREMENT	-	-	33	-	-	-	-
11	1110	51504	DEFERRED COMPENSATION	1,000	1,000	1,000	2,075	4,208	7,256	7,726
11	1110	51600	WORKER'S COMPENSATION	7,100	6,388	6,086	6,056	-	6,359	7,769
11	1110	51700	DISABILITY INSURANCE	3,169	4,296	4,487	5,964	5,534	6,685	6,886
11	1110	51800	UNEMPLOYMENT INSURANCE	118	-	-	-	-	-	-
11	1110	51900	GROUP HEALTH & LIFE INSURANCE	12,648	10,177	19,204	53,430	50,812	61,087	64,141
11	1110	51901	CASH BACK INCENTIVE PAY	23,438	28,580	26,674	25,067	24,441	21,486	22,560
11	1110	51903	AUTO ALLOWANCE	5,325	7,450	6,563	6,300	10,839	6,000	6,300
11	1110	51904	TECHNOLOGY STIPEND	1,013	893	619	540	3,622	1,800	1,890
11	1110	51905	BILINGUAL PAY	675	300	300	300	991	600	630
11	1110	51906	POST EMPLOYMENT HEALTH PLAN	1,403	1,786	2,151	2,377	2,604	2,404	2,524
11	1110	51907	OPEB COST ALLOCATION	-	-	44,931	51,613	35,480	24,127	22,499
11	1110	51930	MEDICARE/EMPLOYER PORTION	5,991	8,281	8,939	9,450	12,858	10,521	11,203
11	1110	51961	MEDICARE/EMPLOYER PORTION	-	28,388	30,354	-	-	-	-
Salary and Benefits Subtotal				559,870	789,535	874,712	978,821	1,107,838	1,032,843	1,091,307
11	1110	52200	DEPARTMENTAL SUPPLIES	2,045	876	561	1,500	1,500	1,500	1,500
11	1110	52205	OFFICE SUPPLIES	550	987	1,624	500	500	500	500
11	1110	52300	ADVERTISING AND PUBLICATIONS	272	-	-	300	300	300	300
11	1110	52600	MEMBERSHIP AND DUES	1,365	2,001	3,989	4,500	4,500	4,500	4,500
11	1110	52800	SOFTWARE	-	50,124	26,525	-	14,625	-	-
11	1110	54100	SPECIAL DEPARTMENTAL EXPENSES	1,005	2,607	324	2,500	2,500	2,500	2,500
11	1110	54400	PROFESSIONAL SERVICES	23,868	18,930	21,864	30,000	30,000	30,000	30,000
11	1110	54500	CONTRACTED SERVICES	-	-	30,717	-	698,115	254,150	28,750
11	1110	54800	CONVENTION & MTG EXPENSES	10,274	2,500	9,585	10,000	10,000	10,000	10,000
11	1110	56993	MISC EXPENSES	51	-	-	-	-	-	-
11	1110	56910	LEGAL SERVICES	-	-	19,186	63,830	63,830	63,830	63,830
11	1110	57900	REPLACEMENT ACCOUNT	-	-	-	-	-	7,275	7,275
Maintenance and Operations Subtotal				39,429	78,025	114,374	113,130	825,870	374,555	149,155
CITY MANAGER				599,299	867,560	989,086	1,091,951	1,933,708	1,407,398	1,240,462

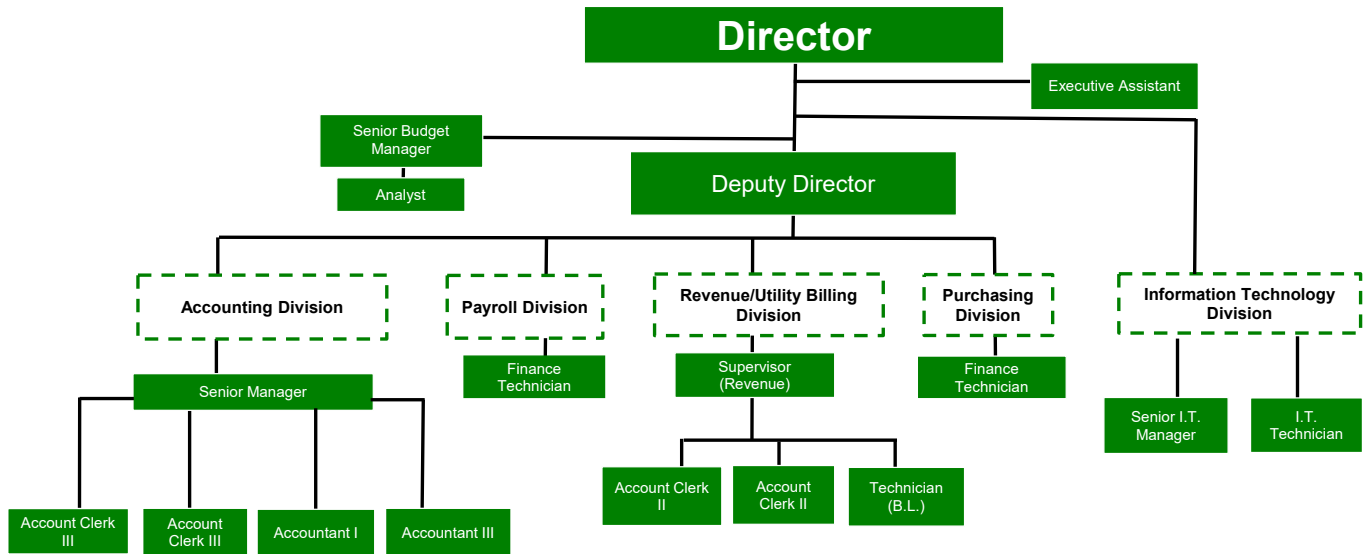
ADMINISTRATION - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
CITY CLERK										
12	1200	51100	SALARIES	251,955	252,379	266,819	267,362	300,961	301,606	315,060
12	1200	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	2,732	3,379	5,092	3,562	81,218	3,562	3,562
12	1200	51300	OVERTIME	417	-	1,582	-	2,668	-	-
12	1200	51500	PUBLIC EMPLOYEE'S RETIREMENT	80,694	83,146	70,252	67,892	79,764	62,418	68,148
12	1200	51504	DEFERRED COMPENSATION	500	500	500	500	2,353	3,016	3,151
12	1200	51600	WORKER'S COMPENSATION	4,768	3,111	3,002	2,481	-	2,643	3,168
12	1200	51700	DISABILITY INSURANCE	2,387	2,415	2,497	2,499	2,718	2,704	2,785
12	1200	51900	GROUP HEALTH & LIFE INSURANCE	54,708	55,935	58,980	69,966	59,443	58,022	60,923
12	1200	51903	AUTO ALLOWANCE	4,253	4,320	4,320	4,320	3,978	4,320	4,536
12	1200	51904	TECHNOLOGY STIPEND	1,620	1,620	1,620	1,620	1,492	1,620	1,701
12	1200	51905	BILINGUAL PAY	300	300	300	300	991	540	567
12	1200	51906	POST EMPLOYMENT HEALTH PLAN	1,156	1,157	1,157	1,157	1,282	1,328	1,394
12	1200	51907	OPEB COST ALLOCATION	-	-	19,835	21,148	14,538	10,029	9,174
12	1200	51930	MEDICARE/EMPLOYER PORTION	3,756	3,776	3,944	3,910	5,984	4,373	4,568
Salary and Benefits Subtotal				409,244	412,039	439,899	446,717	557,390	456,181	478,737
12	1200	52200	DEPARTMENTAL SUPPLIES	999	2,338	2,974	3,000	2,500	3,000	3,000
12	1200	52205	OFFICE SUPPLIES	160	1,016	-	-	-	-	-
12	1200	52300	ADVERTISING AND PUBLICATION	19,050	19,999	47,704	40,000	48,136	35,000	35,000
12	1200	52500	ELECTION EXPENSE	421,382	140,684	-	200,000	117,591	-	150,000
12	1200	52600	MEMBERSHIP AND DUES	609	755	1,045	1,055	700	1,055	1,055
12	1200	52700	BOOKS AND PERIODICALS	192	274	-	900	400	900	900
12	1200	52800	SOFTWARE	-	8,137	7,137	-	-	-	-
12	1200	53200	MILEAGE REIMBURSEMENT	-	-	-	300	300	300	300
12	1200	53300	EQUIPMENT MAINTENANCE	-	-	97	250	150	250	250
12	1200	54400	PROFESSIONAL SERVICES	28,155	18,940	10,905	11,000	11,000	11,000	11,000
12	1200	54500	CONTRACTED SERVICES	14,275	21,385	7,196	30,000	149,525	70,000	70,000
12	1200	54800	CONVENTION & MTG EXPENSES	1,454	-	-	4,640	4,090	4,640	4,640
12	1200	54900	PROFESSIONAL DEVELOPMENT	726	-	-	3,600	3,600	3,750	3,750
12	1200	56910	LEGAL SERVICES	-	-	29,453	13,750	75,750	40,000	35,000
12	1200	57900	REPLACEMENT ACCOUNT	-	-	-	-	-	1,103	1,103
Maintenance and Operations Subtotal				487,002	213,528	106,512	308,495	413,742	170,998	315,998
CITY CLERK				896,247	625,567	546,411	755,212	971,132	627,179	794,735
CITY ATTORNEY										
14	1400	54500	CONTRACTED SERVICES	203,092	115,590	68	120,200	65,000	120,200	120,200
14	1400	56910	LEGAL SERVICES	315,527	232,122	-	-	-	-	-
CITY ATTORNEY				518,618	347,711	68	120,200	65,000	120,200	120,200
LAW ENFORCEMENT - SHERIFF										
15	1500	53800	C.O.P.S. PGRM COSTS	155,948	156,727	161,285	-	-	-	-
15	1500	54500	CONTRACTED SERVICES	12,120,380	12,129,618	12,854,647	12,854,647	13,208,518	13,964,003	15,169,096
Maintenance and Operations Subtotal				12,276,328	12,286,345	13,015,932	12,854,647	13,208,518	13,964,003	15,169,096
LAW ENFORCEMENT/SHERIFF				12,276,328	12,286,345	13,015,932	12,854,647	13,208,518	13,964,003	15,169,096
ADMINISTRATION TOTAL				14,452,622	14,347,130	14,847,028	15,074,065	16,425,220	16,367,986	17,580,129



ADMINISTRATIVE SERVICES





Adopted Positions, by Classification and Department Authorized, Filled and Vacant Fiscal Year 2023-25 (Adopted)

	FY 22-23 Adopted	Filled	Vacancies	FY 23-24 Adopted	FY 24-25 Approved
Administrative Services					
Director of Administrative Services	1.00	1.00	0.00	1.00	1.00
Deputy Director of Administrative Services	1.00	0.00	-1.00	1.00	1.00
Coordinator	1.00	0.00	0.00	0.00	0.00
Executive Assistant	1.00	1.00	0.00	1.00	1.00
Senior Analyst	1.00	0.00	0.00	0.00	0.00
Senior Manager - Accounting	1.00	1.00	0.00	1.00	1.00
Senior Manager - Budget	0.00	0.00	0.00	1.00	1.00
Accountant III	1.00	1.00	0.00	1.00	1.00
Accountant I	1.00	1.00	0.00	1.00	1.00
Finance Technician	3.00	3.00	0.00	3.00	3.00
I.T. Technician	1.00	1.00	0.00	1.00	1.00
I.T. Manager	1.00	0.00	0.00	0.00	0.00
Senior I.T. Manager	0.00	0.00	0.00	1.00	1.00
Account Clerk III	1.00	2.00	0.00	2.00	2.00
Account Clerk II	2.00	2.00	0.00	2.00	2.00
Supervisor	0.00	0.00	0.00	1.00	1.00
Analyst	0.00	0.00	0.00	1.00	1.00
	16.00	13.00	-1.00	18.00	18.00

**MISSION STATEMENT**

The mission of the Administrative Services Department is to provide sound and prudent financial management, auditing, budgeting, treasury management, procurement, revenue oversight, and grants and capital project administration while adhering to best practices and ensuring adequate internal controls. We adhere to a management philosophy of "continuous improvement," designing and documenting business systems to automate the procedures of our processes, while remaining flexible to adapt to the City's changing organizational needs, and providing excellent customer service to our internal and external stakeholders.

ACCOUNTING / FINANCIAL REPORTING

The Accounting Division is responsible for maintaining the financial records of all City operations. This Division consists of Accounts Payable and Receivable, Grant and Capital Projects Accounting and general accounting functions. This division prepares the Annual Comprehensive Financial Report (ACFR) that has earned us recognition from the Government Finance Officers Association (GFOA) of the United States and Canada for twenty-four consecutive years for Excellence in Financial Reporting. This division also pays invoices, maintains proper capital project and grant accounting, and manages the various accounting needs of the City.

BUDGET AND PURCHASING

This Division is responsible for preparation and monitoring of the annual budget as well as managing procurement services. Utilizing monthly and quarterly reports, this Division provides updates to operating departments on their expenditures. This division manages the preparation and presentation of the biennial budget that has earned us recognition from GFOA for Distinguished Budget Presentation. In addition, all purchasing services are managed by this Division – ensuring the municipal code is followed for procurement of goods and services.

UTILITY BILLING AND REVENUE

This Division is responsible for all utility (i.e., water billing) and miscellaneous billing services. This Division provides cashiering services at City Hall, taking payments for water bills and all other transactions (i.e., building permits). This Division manages all payments made to the city through cash, check and credit card. This Division coordinates closely with the City's banking partner to ensure daily cash pick-ups are accomplished as well as all transactions are recorded properly.

PAYROLL

This Division provides bi-weekly payroll services to the City's 154 full-time and approximately 107 part-time/seasonal employees. Payroll works closely with Human Resources to ensure employees' withholding, benefits and related information is properly recorded and accounted for on each bi-weekly check.

MISSION STATEMENT continued

This Division also prepares the annual State Controller's Office compensation report and responds to various ad hoc requests from departments for payroll and labor costing information.

TREASURY

The Director of Finance also serves as the City Treasurer, oversees the \$76.3 million in idle cash invested through the Local Agency Investment Fund (LAIF) and \$31.44 million with Chandler as of 6/30/2023, as well fiscal agents. The City Treasurer prepares a quarterly treasurer's report and reviews and updates the investment policy annually.

INFORMATION TECHNOLOGY

Pico Rivera's Information Technology (IT) Division maintains the City's technology information resources, provides innovative solutions and manages services that improve citywide operations. We strive to provide the resources and support to deliver fast, convenient, accurate information to people who live, work, visit, or have interests in the community.

IT Division's priorities include:

- Leveraging Technology for Good Governance - Supporting fiscal accountability, governmental transparency and civic structure through the use of information systems.
- Utilizing Data Driven Decision-Making - Enabling greater effectiveness across all departments through the use of accurate and timely data and data analysis, leading to smarter and measurable decision making.
- Modernizing the Technology Landscape - Modernizing and implementing new information systems, technology and structures that enable and support goals and strategies outlined by City leadership.
- Building a Smart Community - Utilizing technology and information systems to optimize efficiency of City operations and services designed to support an effective, efficient and progressive City.
- Bridging and Fostering Communications - Improving quality, frequency and engagement between City departments and the community while creating a two-way dialog with residents, businesses and community members through listening, educating and informing.

ACCOMPLISHMENTS

- Completed the FY 2021-22 Accomplishments Book
- Published the "Budget-in-Brief" document, which provides the community with a summary of the City's Annual Budget, Priorities, and Accomplishments.
- Provided Monthly Financial Reporting to City Council on revenues and expenditures for all funds, strengthening financial transparency and reporting.
- Implementation of industry "Best Practices":
 - Updated the Investment Policy
 - Updated Capital Asset Capitalization Policy
- Streamlined Accounts Payable Importing Process

ACCOMPLISHMENTS continued

- Implemented TravelBank Apps to track and reconcile credit card transactions
- Presented a balanced Biennial Budget for FY 2023-25
- Applied for the GFOA Award for Excellence in Financial Report
- Upgraded 62 Desktops/Laptops
- Upgraded Virtual City Hall - 3Di Systems with VCH 311 platform to actively engage citizens with City to maintain a clean & safe community
- Upgraded new City Phone system from a legacy on-premise system to a modern voice-over IP Cloud system
- Upgraded new Email system (Office 365) from Exchange 2007
- Implemented IT Standardization of documentation and remote tools including IT Glue for centralized documentation platform and Pulseway for remote monitoring and management platform
- Implemented Cyber Security Measures for Ransomware Protection, Cloud Antivirus, Multi-Factor Authentication (MFA), and Penetrate Testing
- Enhanced Threat ZERO prevention-based platform for identifying and managing the presence of compromises & sophisticated threat actors
- Upgraded Internet Redundancy of Failover Internet line to prevent ISP-Related service interruptions
- Upgraded Digital Faxing

INITIATIVES

- Continue to implement online payments for Utility, Permit, and other payment categories
- Continue to work towards "Paperless" AP Workflows
- Implement "Paperless" Purchase Order Workflows
- Apply for the GFOA Award for Excellence in Financial Report
- Apply for the GFOA Award for Distinguished Budget Presentation
- Publish "Budget-in-Brief" brochure for print and online viewing for FY 2023-25 Budget
- Complete Cloud-based document management software upgrade
- Continue working towards developing and implementing IT policies and processes
- Continue to upgrade Wireless Infrastructure
- Continue to upgrade Storage and backup infrastructure
- Continue to upgrade City-wide Network backbone
- Continue to Upgrade Desktops/ Laptops
- Continue with Monthly IT Training

CORE SERVICES

- Continuous implementation of industry "Best Practices"
- Customer Service – Utility, Fees, Licenses & Permits
- Budgeting
- Long-Range Planning
- Accounting/Financial Reporting
- Treasury/Cash Management

CORE SERVICES continued

- Debt Management
- Capital Infrastructure Financial Planning
- Payroll Processing
- Purchasing & Procurement
- Vendor Payments Processing
- Network Management
- Wired and Wireless Telecommunications
- Application Support
- Help Desk Services

Performance Measures

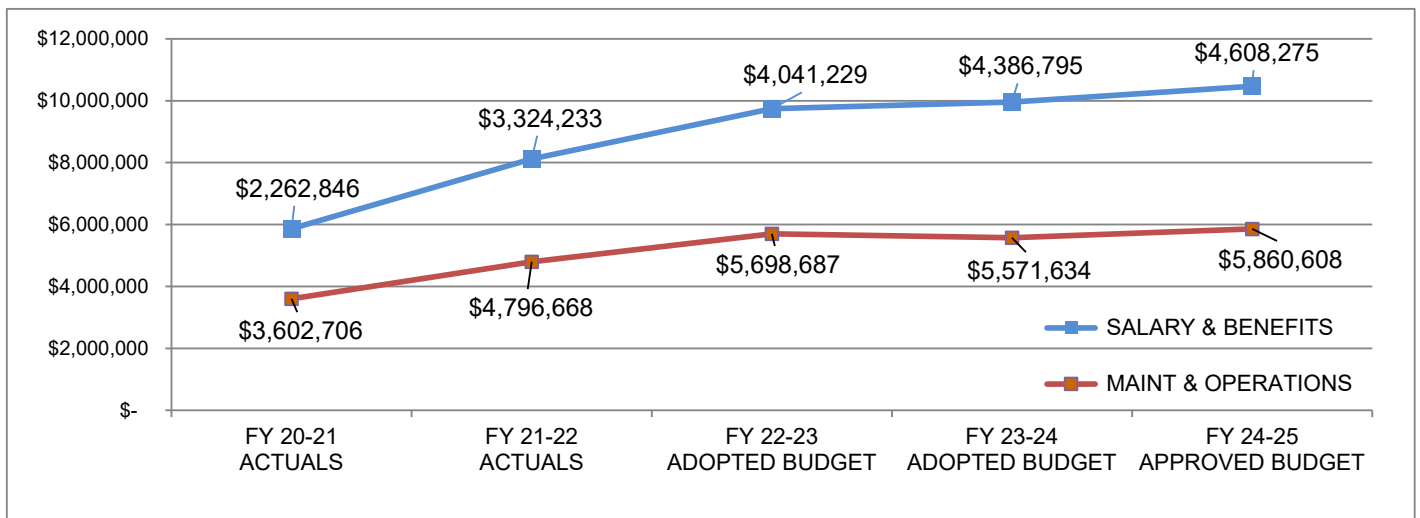
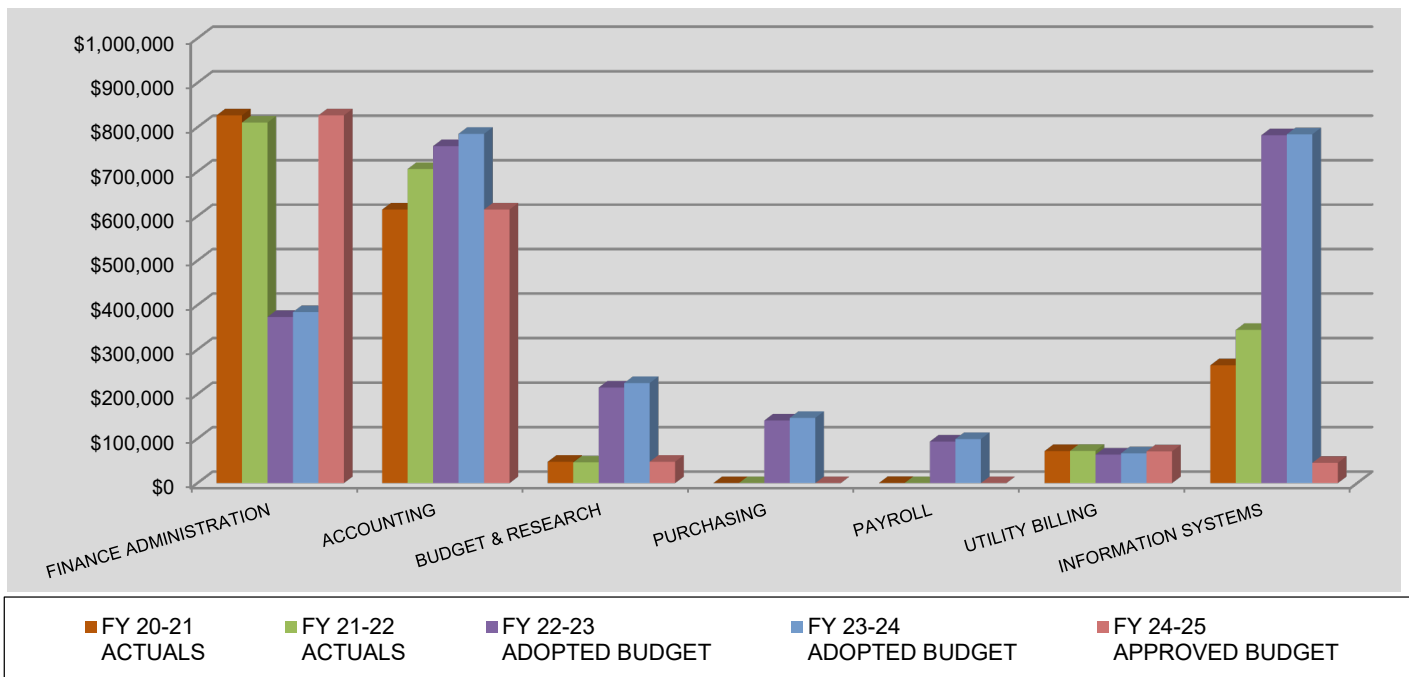
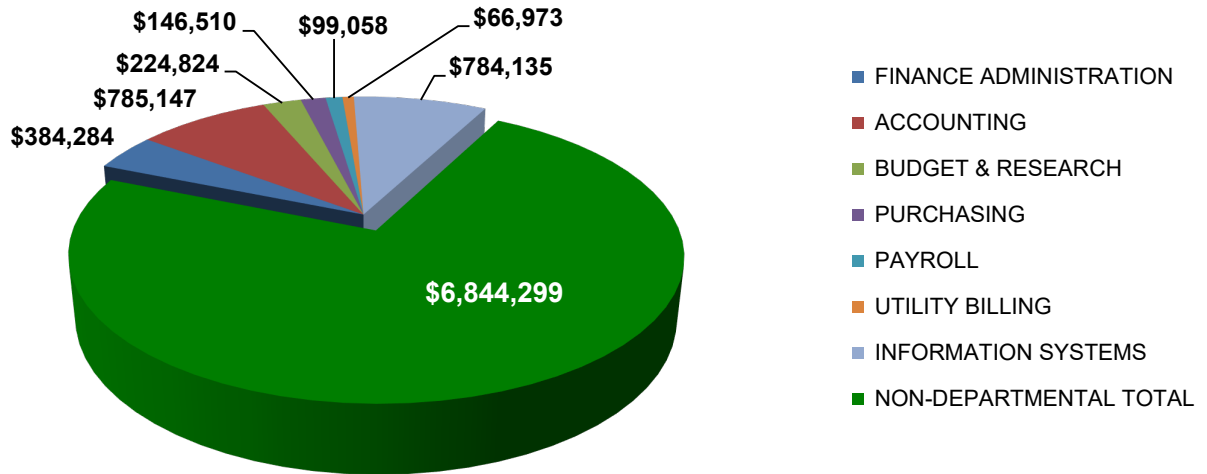
Strategic Goals	
A	Fiscal and Organizational Sustainability
B	Economic Development and Land Use
C	Infrastructure
D	Health, Wellness, and Safety
E	Community Engagement
Administrative Services	

Performance activity for Administrative Services:

Strategic Goal	Performance Activity	2021-22 Actual	2022-23 Estimated	2023-24 Target	2024-25 Target
A	Accounts Payable Invoices Processed	6,144	5,378	5,486	5,540
A	ACH Accounts Processed	1,784	2,041	2,082	2,103
A + B	Utility Billed Accounts Processed	59,591	59,939	61,138	61,749
A + B	Cash Receipt Transactions Processed	62681	69035	70416	71120
A + B	Cash Receipts Amount Collected	\$101,601,223	\$101,399,846	\$102,413,844	\$103,437,983
A + B	New Water Accounts Processed	383	346	353	356
A + B	New Water Accounts Amount Collected	\$57,937	\$55,878	\$56,996	\$57,566
A	Distinguished/excellence financial/budget awards received	2	2	2	2
A	Percent of balanced General Fund Adopted Budget	100%	100%	100%	100%
A	IT Help Desk Requests Resolved	499	376	395	415
A	Computers/Laptops Replaced (Starting FY 2022-23)	-	62	63	65
A	Adobe Acrobat Upgrades (Starting FY 2022-23)	-	35	36	37
A	Hard Drive SSD Upgrades (Starting FY 2022-23)	-	50	51	53



Fiscal Year 2023-24 Adopted Budget



ADMINISTRATIVE SERVICES - General Fund

Fiscal Year 2023-25 Adopted Budget

Finance Department changed to Administrative Services Fiscal Year 2021-22

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED

FINANCE - ADMINISTRATION

20	2000	51100	SALARIES	448,870	428,650	157,791	206,860	131,706	226,332	238,274
20	2000	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	3,778	23,350	15,343	8,060	-	8,060	8,060
20	2000	51200	HOURLY SALARIES	10,902	-	33,323	40,000	-	49,500	52,000
20	2000	51300	OVERTIME	144	-	-	2,000	-	2,000	2,000
20	2000	51500	PUBLIC EMPLOYEE'S RETIREMENT	143,420	140,632	46,419	48,947	33,098	46,840	48,038
20	2000	51501	PUBLIC AGENCY RETIREMENT	409	-	-	-	-	1,850	1,950
20	2000	51504	DEFERRED COMPENSATION	1,375	1,000	500	500	1,459	2,263	2,383
20	2000	51600	WORKER'S COMPENSATION	9,379	5,712	1,744	1,920	-	1,983	2,396
20	2000	51700	DISABILITY INSURANCE	4,100	3,397	1,357	1,902	1,263	1,656	1,706
20	2000	51800	UNEMPLOYMENT INSURANCE	4,973	14,400	6,863	-	-	-	-
20	2000	51900	GROUP HEALTH & LIFE INSURANCE	104,942	76,103	31,285	35,758	29,284	44,850	47,092
20	2000	51903	AUTO ALLOWANCE	6,720	5,870	2,000	3,600	1,170	3,600	3,780
20	2000	51904	TECHNOLOGY STIPEND	2,179	2,201	750	1,350	439	1,350	1,418
20	2000	51906	POST EMPLOYMENT HEALTH PLAN	2,001	1,832	704	1,154	437	1,291	1,355
20	2000	51907	OPEB COST ALLOCATION	-	-	13,474	16,363	11,248	7,526	6,940
20	2000	51930	MEDICARE/EMPLOYER PORTION	6,777	6,653	3,068	3,000	2,135	3,282	3,455
20	2000	51961	VACANCY SAVINGS OFFSET	-	16,520	-	-	-	-	-
Salary and Benefits Subtotal				749,968	726,321	314,621	371,414	212,239	402,383	420,847
20	2000	52100	POSTAGE	850	27	205	1,200	1,000	1,200	1,200
20	2000	52200	DEPARTMENTAL SUPPLIES	3,732	4,598	3,360	4,000	2,500	4,000	4,000
20	2000	52205	OFFICE SUPPLIES	8,874	4,199	4,535	2,500	2,200	2,500	2,500
20	2000	52400	PRINT, DUPLICATE & PHOTOCOPYING	99	2,057	35	-	250	-	-
20	2000	52600	MEMBERSHIP AND DUES	2,131	1,320	1,375	1,760	1,760	1,820	1,820
20	2000	52700	BOOKS AND PERIODICALS	-	159	-	-	-	-	-
20	2000	52800	SOFTWARE	-	10,038	1,663	-	-	-	-
20	2000	53200	MILEAGE REIMBURSEMENT	229	21	12	100	-	100	100
20	2000	53610	COST REIMBURSEMENT	183	-	-	-	-	-	-
20	2000	54100	SPECIAL DEPARTMENTAL EXPENSES	934	250	301	-	-	-	-
20	2000	54400	PROFESSIONAL SERVICES	-	50	36,500	-	-	-	-
20	2000	54500	CONTRACTED SERVICES	5,729	3,500	5,500	6,500	10,000	7,500	5,000
20	2000	54800	CONVENTION & MTG EXPENSES	6,270	81	174	7,850	600	7,850	7,850
20	2000	54900	PROFESSIONAL DEVELOPMENT	684	1,117	1,323	10,950	1,820	10,950	10,950
20	2000	56105	LIABILITY CLAIM PAYMENTS	-	70,710	-	-	-	-	-
20	2000	56992	BANK SERVICE CHARGES	1,250	1,250	1,250	2,500	2,000	1,500	1,500
20	2000	56910	LEGAL SERVICES	-	-	12,621	18,000	10,000	18,000	18,000
20	2000	57300	FURNITURE & EQUIPMENT	-	1,036	88	-	450	-	-
20	2000	57900	REPLACEMENT ACCOUNT	-	-	-	-	-	7,172	7,172
Maintenance and Operations Subtotal				30,964	100,413	68,941	55,360	32,580	62,592	60,092
FINANCE ADMINISTRATION				780,931	826,734	383,562	426,774	244,819	464,975	480,939

ACCOUNTING

20	2010	51100	SALARIES	326,122	318,611	302,234	542,138	481,585	457,993	477,362
20	2010	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	6,689	14,637	6,897	7,774	10,316	7,774	7,774
20	2010	51300	OVERTIME	4,204	-	2,341	-	-	-	-
20	2010	51500	PUBLIC EMPLOYEE'S RETIREMENT	97,416	112,625	69,132	128,280	121,066	94,783	96,241
20	2010	51504	DEFERRED COMPENSATION	971	1,680	1,900	1,650	5,213	4,580	4,774
20	2010	51600	WORKER'S COMPENSATION	6,106	4,679	3,202	4,406	-	4,013	4,800
20	2010	51700	DISABILITY INSURANCE	2,625	3,175	2,003	5,071	4,547	4,466	4,600
20	2010	51800	UNEMPLOYMENT INSURANCE	-	720	1,710	-	-	-	-
20	2010	51900	GROUP HEALTH & LIFE INSURANCE	41,004	39,206	29,806	93,316	60,232	60,744	63,781
20	2010	51901	CASH BACK INCENTIVE PAY	22,542	23,093	17,446	14,324	22,322	19,834	20,826
20	2010	51903	AUTO ALLOWANCE	960	520	2,863	3,540	3,218	1,440	1,512
20	2010	51904	TECHNOLOGY STIPEND	360	195	949	1,170	1,053	540	567
20	2010	51905	BILINGUAL PAY	-	-	-	300	374	450	473
20	2010	51906	POST EMPLOYMENT HEALTH PLAN	278	162	810	1,092	1,202	433	454
20	2010	51907	OPEB COST ALLOCATION	-	-	33,772	42,883	29,479	15,229	13,904
20	2010	51930	MEDICARE/EMPLOYER PORTION	5,149	5,221	4,375	7,780	8,290	6,641	6,922
20	2010	51961	VACANCY SAVINGS OFFSET	-	-	25,446	-	-	-	-
Salary and Benefits Subtotal				514,425	524,525	504,885	853,724	748,895	678,920	703,990

ADMINISTRATIVE SERVICES - General Fund

Fiscal Year 2023-25 Adopted Budget

Finance Department changed to Administrative Services Fiscal Year 2021-22

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
20	2010	52205	OFFICE SUPPLIES	-	72	-	-	-	-	-
20	2010	52400	PRINT, DUPLICATE & PHOTOCOPYING	-	-	1,018	2,400	1,700	2,400	2,400
20	2010	54100	SPECIAL DEPARTMENTAL EXPENSES	3,150	2,650	2,195	3,000	2,500	3,100	3,100
20	2010	54300	TELEPHONE	-	-	-	-	-	-	-
20	2010	54400	PROFESSIONAL SERVICES	72,685	81,697	87,306	96,565	90,000	95,815	82,815
20	2010	54500	CONTRACTED SERVICES	9,273	610	610	-	-	-	-
20	2010	54530	CREDIT CARD SERVICE CHARGES	6,223	5,289	1,194	2,500	2,000	2,500	2,500
20	2010	56992	BANK SERVICE CHARGES	917	-	30,840	32,000	32,000	35,000	35,000
Maintenance and Operations Subtotal				92,248	90,318	123,164	136,465	128,200	138,815	125,815
ACCOUNTING				606,673	614,843	628,048	990,189	877,095	817,735	829,805

BUDGET & RESEARCH

20	2015	51100	SALARIES	-	-	111,973	112,190	122,655	212,512	219,354
20	2015	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	4,110	-	4,227	-	-
20	2015	51500	PUBLIC EMPLOYEE'S RETIREMENT	-	-	26,476	26,546	30,383	43,989	44,230
20	2015	51504	DEFERRED COMPENSATION	-	-	500	500	1,273	2,125	2,194
20	2015	51600	WORKER'S COMPENSATION	-	-	1,235	1,041	-	797	942
20	2015	51700	DISABILITY INSURANCE	-	-	987	1,032	1,159	1,837	1,892
20	2015	51900	GROUP HEALTH & LIFE INSURANCE	-	-	22,806	25,672	23,767	43,568	45,746
20	2015	51907	OPEB COST ALLOCATION	-	-	8,384	8,874	6,100	7,069	6,389
20	2015	51930	MEDICARE/EMPLOYER PORTION	-	-	1,556	1,600	2,005	3,081	3,181
Salary and Benefits Subtotal				-	-	178,027	177,455	191,568	314,978	323,928
20	2015	54100	SPECIAL DEPARTMENTAL EXPENSES	-	-	3,488	6,500	6,000	4,600	630
20	2015	54400	PROFESSIONAL SERVICES	43,336	48,053	76,485	75,000	124,000	68,000	68,100
Maintenance and Operations Subtotal				43,336	48,053	79,973	81,500	130,000	72,600	68,730
BUDGET & RESEARCH				43,336	48,053	258,000	258,955	321,568	387,578	392,658

PURCHASING

20	2020	51100	SALARIES	-	-	85,166	135,424	83,516	148,975	158,921
20	2020	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	-	-	3,550	-	-
20	2020	51500	PUBLIC EMPLOYEE'S RETIREMENT	-	-	19,800	32,044	21,467	30,836	32,045
20	2020	51504	DEFERRED COMPENSATION	-	-	500	-	824	1,490	1,589
20	2020	51600	WORKER'S COMPENSATION	-	-	918	1,257	-	1,285	1,572
20	2020	51700	DISABILITY INSURANCE	-	-	321	1,228	845	1,431	1,474
20	2020	51900	GROUP HEALTH & LIFE INSURANCE	-	-	15,645	21,744	16,155	31,864	33,457
20	2020	51903	AUTO ALLOWANCE	-	-	1,440	2,640	1,404	2,640	2,772
20	2020	51904	TECHNOLOGY STIPEND	-	-	540	990	527	990	1,040
20	2020	51905	BILINGUAL PAY	-	-	62	210	239	420	441
20	2020	51906	POST EMPLOYMENT HEALTH PLAN	-	-	382	813	525	882	926
20	2020	51907	OPEB COST ALLOCATION	-	-	7,179	10,712	7,364	4,955	4,629
20	2020	51930	MEDICARE/EMPLOYER PORTION	-	-	1,133	1,950	1,459	2,160	2,304
Salary and Benefits Subtotal				-	-	133,086	209,012	137,874	227,928	241,170
PURCHASING				-	-	133,086	209,012	137,874	227,928	241,170

PAYROLL

20	2030	51100	SALARIES	-	-	57,125	60,359	64,194	71,690	77,533
20	2030	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	5,460	-	3,554	-	-
20	2030	51500	PUBLIC EMPLOYEE'S RETIREMENT	-	-	13,403	14,282	15,684	14,836	15,633
20	2030	51504	DEFERRED COMPENSATION	-	-	-	-	731	717	775
20	2030	51600	WORKER'S COMPENSATION	-	-	627	560	-	628	780
20	2030	51700	DISABILITY INSURANCE	-	-	501	555	594	659	679
20	2030	51900	GROUP HEALTH & LIFE INSURANCE	-	-	17,412	20,538	18,314	20,503	21,528
20	2030	51907	OPEB COST ALLOCATION	-	-	4,401	4,774	3,282	2,384	2,258
20	2030	51930	MEDICARE/EMPLOYER PORTION	-	-	839	880	1,071	1,040	1,124
Salary and Benefits Subtotal				-	-	99,768	101,948	107,423	112,457	120,310
20	2030	52205	OFFICE SUPPLIES	-	306	-	-	-	-	-
Maintenance and Operations Subtotal				-	306	-	-	-	-	-
PAYROLL				-	306	99,768	101,948	107,423	112,457	120,310

ADMINISTRATIVE SERVICES - General Fund

Fiscal Year 2023-25 Adopted Budget

Finance Department changed to Administrative Services Fiscal Year 2021-22

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED

UTILITY BILLING

20	2050	51100	SALARIES	41,010	43,812	35,434	39,899	33,378	89,405	93,451
20	2050	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	1,955	283	591	973	1,300	973	973
20	2050	51200	HOURLY SALARIES	-	-	7,710	-	8,653	-	-
20	2050	51500	PUBLIC EMPLOYEE'S RETIREMENT	13,417	13,608	8,450	9,441	8,340	18,503	18,843
20	2050	51501	PUBLIC AGENCY RETIREMENT	-	-	276	-	342	-	-
20	2050	51504	DEFERRED COMPENSATION	375	250	188	250	262	894	935
20	2050	51600	WORKER'S COMPENSATION	870	540	392	370	-	784	932
20	2050	51700	DISABILITY INSURANCE	323	419	376	374	330	784	808
20	2050	51900	GROUP HEALTH & LIFE INSURANCE	11,637	11,340	13,632	15,296	11,382	29,648	31,131
20	2050	51905	BILINGUAL PAY	431	450	312	345	303	240	252
20	2050	51907	OPEB COST ALLOCATION	-	-	3,073	3,156	2,170	2,973	2,722
20	2050	51930	MEDICARE/EMPLOYER PORTION	624	641	614	575	694	1,296	1,355
Salary and Benefits Subtotal				70,643	71,345	71,045	70,679	67,154	145,500	151,402
20	2050	52200	DEPARTMENTAL SUPPLIES	-	703	-	-	-	-	-
Maintenance and Operations Subtotal				-	703	-	-	-	-	-
UTILITY BILLING				70,643	72,048	71,045	70,679	67,154	145,500	151,402

BUSINESS LICENSE

New Division for Fiscal Year 2023-24

20	2090	51100	SALARIES	-	-	-	-	-	91,476	94,221
20	2090	51500	PUBLIC EMPLOYEE'S RETIREMENT	-	-	-	-	-	18,931	18,996
20	2090	51504	DEFERRED COMPENSATION	-	-	-	-	-	915	942
20	2090	51600	WORKER'S COMPENSATION	-	-	-	-	-	802	947
20	2090	51700	DISABILITY INSURANCE	-	-	-	-	-	883	909
20	2090	51900	GROUP HEALTH & LIFE INSURANCE	-	-	-	-	-	907	952
20	2090	51901	CASH BACK INCENTIVE PAY	-	-	-	-	-	14,324	15,040
20	2090	51907	OPEB COST ALLOCATION	-	-	-	-	-	3,042	2,744
20	2090	51930	MEDICARE/EMPLOYER PORTION	-	-	-	-	-	1,326	1,366
Salary and Benefits Subtotal				-	-	-	-	-	132,606	136,117
20	2090	54400	PROFESSIONAL SERVICES	-	-	-	-	-	52,000	52,000
20	2090	56992	BANK SERVICES CHARGES	-	-	-	-	-	10,000	10,000
Maintenance and Operations Subtotal				-	-	-	-	-	62,000	62,000
BUSINESS LICENSE				-	-	-	-	-	194,606	198,117

INFORMATION SYSTEMS

*This division was moved to Administrative Services Department in FY 2021-22

20	6040	51100	SALARIES	85,157	87,602	92,416	196,308	96,432	234,822	240,434
20	6040	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	13,719	2,750	6,278	3,700	11,250	3,700	3,700
20	6040	51200	HOURLY SALARIES	10,026	23,361	-	21,840	-	-	-
20	6040	51300	OVERTIME	538	4,343	1,172	-	117	-	-
20	6040	51500	PUBLIC EMPLOYEE'S RETIREMENT	26,150	26,209	21,921	46,450	23,672	48,582	48,466
20	6040	51501	PUBLIC AGENCY RETIREMENT	307	945	-	-	-	-	-
20	6040	51504	DEFERRED COMPENSATION	500	500	500	1,000	872	2,349	2,403
20	6040	51600	WORKER'S COMPENSATION	1,662	1,032	1,020	1,822	-	3,143	3,715
20	6040	51700	DISABILITY INSURANCE	799	814	841	1,841	908	1,928	1,986
20	6040	51900	GROUP HEALTH & LIFE INSURANCE	21,140	21,608	23,078	51,008	23,810	51,257	53,820
20	6040	51907	OPEB COST ALLOCATION	-	-	13,156	15,528	10,674	7,804	7,000
20	6040	51930	MEDICARE/EMPLOYER PORTION	1,550	1,731	1,387	2,800	1,698	3,406	3,487
Salary and Benefits Subtotal				161,549	170,896	161,768	342,297	169,433	356,991	365,011
20	6040	52200	DEPARTMENTAL SUPPLIES	601	44	(704)	1,000	1,000	1,000	1,000
20	6040	52800	SOFTWARE	-	29,006	15,052	-	52,000	-	-
20	6040	52805	SOFTWARE LICENSING	71,212	45,637	223,096	526,672	300,000	541,676	543,901
20	6040	53300	EQUIPMENT MAINTENANCE	3,780	-	-	-	-	-	-
20	6040	53500	SMALL TOOLS & EQUIPMENT	7,752	2,811	-	-	-	-	-
20	6040	54300	TELEPHONE	722	111	-	2,500	2,500	4,500	4,500
20	6040	54400	PROFESSIONAL SERVICES	-	-	-	-	325	-	-
20	6040	54500	CONTRACTED SERVICES	45,612	11,103	210,591	-	129,885	125,000	125,000
20	6040	54900	PROFESSIONAL DEVELOPMENT	3,995	-	-	2,500	2,500	2,500	2,500
20	6040	57300	FURNITURE & EQUIPMENT	6,670	5,148	23,950	-	195,000	-	-
20	6040	57900	REPLACEMENT ACCOUNT	-	-	-	-	-	2,931	2,931
Maintenance and Operations Subtotal				140,344	93,859	471,985	532,672	683,210	677,607	679,832
INFORMATION SYSTEMS				301,893	264,755	633,752	874,969	852,643	1,034,598	1,044,843

ADMINISTRATIVE SERVICES - General Fund

Fiscal Year 2023-25 Adopted Budget

Finance Department changed to Administrative Services Fiscal Year 2021-22

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
NON-DEPARTMENTAL - CITYWIDE										
90	9000	51500	PUBLIC EMPLOYEE'S RETIREMENT	8,245	8,491	1,049,593	1,136,300	1,143,966	1,204,032	1,213,500
90	9000	51700	DISABILITY INSURANCE	(2)	(5)	(0)	-	0	-	-
90	9000	51800	UNEMPLOYMENT INSURANCE	-	-	(141)	-	-	-	-
90	9000	51900	GROUP HEALTH & LIFE INSURANCE	1,125,238	1,061,273	1,090,580	1,178,400	1,178,400	1,211,000	1,332,000
90	9000	51960	VACANCY SAVINGS	-	(300,000)	(279,000)	(400,000)	-	(400,000)	(400,000)
Salary and Benefits Subtotal				1,133,482	769,760	1,861,032	1,914,700	2,322,366	2,015,032	2,145,500
90	9000	52100	POSTAGE	31,054	2,981	32,557	33,000	35,000	33,000	33,000
90	9000	52400	PRINT, DUPLICATE & PHOTOCOPYING	494	677	-	500	2,000	-	-
90	9000	52600	MEMBERSHIP AND DUES	47,806	48,570	58,724	55,860	65,335	64,155	66,360
90	9000	53610	COST REIMBURSEMENTS	13,727	-	-	-	-	-	-
90	9000	54100	SPECIAL DEPARTMENTAL EXPENSES	-	-	-	573,125	25,000	-	84,381
90	9000	54115	COVID-19	-	48,000	-	-	-	-	-
90	9000	54400	PROFESSIONAL SERVICES	9,050	9,600	11,100	6,600	6,600	13,800	7,800
90	9000	54500	CONTRACTED SERVICES	370,760	335,196	453,923	421,300	421,300	567,396	601,440
90	9000	54700	INSURANCE & SURETY BOND	252,579	333,844	646,741	965,323	930,000	959,450	1,006,923
90	9000	54910	TUITION REIMBURSEMENT	-	-	11,761	25,000	5,000	45,000	45,000
90	9000	54911	TUITION ADVANCEMENT	-	-	4,597	20,000	-	-	-
90	9000	56922	PENALTIES	-	-	-	-	1,870	-	-
90	9000	56850	INTER DEPARTMENTAL CHARGES	-	-	236,861	226,950	226,950	341,500	341,500
90	9000	56993	MISC. EXPENSES	-	-	-	-	(12)	-	-
Maintenance and Operations Subtotal				725,471	778,869	1,456,264	2,327,658	1,719,043	2,024,301	2,186,403
NON-DEPARTMENTAL CITYWIDE				1,858,952	1,548,628	3,317,296	4,242,358	4,041,409	4,039,333	4,331,903
NON-DEPARTMENTAL - DUPLICATING-PRINTING										
90	9002	52400	PRINT, DUPLICATE & PHOTOCOPYING	84,914	29,488	50,392	70,000	70,000	106,148	106,148
90	9002	57220	LEASE PRINCIPAL EXPENDITURES	-	-	24,584	-	-	-	-
90	9002	57230	EASE INTEREST EXPENDITURE	-	-	2,497	-	-	-	-
90	9002	57300	FURNITURE & EQUIPMENT	-	52,800	-	-	-	-	-
Maintenance and Operations Subtotal				84,914	82,289	77,473	70,000	72,000	106,148	106,148
NON-DEPT DUPLICATING-PRINTING				84,914	82,289	77,473	70,000	72,000	106,148	106,148
NON-DEPARTMENTAL - TELECOMMUNICATIONS										
90	9003	53610	COST REIMBURSEMENTS	29,207	12,075	-	-	-	-	-
90	9003	54300	TELEPHONE	194,476	194,113	222,370	95,000	200,000	153,042	241,412
Maintenance and Operations Subtotal				223,683	206,188	222,370	95,000	200,000	153,042	241,412
NON-DEPT TELECOMMUNICATIONS-CABLE				223,683	206,188	222,370	95,000	200,000	153,042	241,412
NON-DEPARTMENTAL - DEBT SERVICE										
90	9004	56978	PRINCIPAL PAYMENT - 2016 LEASE REV BONDS	900,000	925,000	955,000	995,000	995,000	1,030,000	1,065,000
90	9004	56979	INTEREST PAYMENT - 2016 LEASE REV BONDS	1,023,450	998,225	965,250	926,250	926,250	888,775	860,550
Maintenance and Operations Subtotal				1,923,450	1,923,225	1,920,250	1,921,250	1,921,250	1,918,775	1,925,550
NON-DEPT DEBT SERVICE				1,923,450	1,923,225	1,920,250	1,921,250	1,921,250	1,918,775	1,925,550
NON-DEPARTMENTAL - SALES TAX SHARING										
90	9005	54100	SPECIAL DEPARTMENTAL EXPENSES	439,252	278,483	376,249	478,782	272,364	355,754	404,626
Maintenance and Operations Subtotal				439,252	278,483	376,249	478,782	272,364	355,754	404,626
NON-DEPT SALES TAX SHARING				439,252	278,483	376,249	478,782	272,364	355,754	404,626
FINANCE - NON-DEPARTMENTAL TOTAL				6,333,726	5,865,552	8,120,901	9,739,916	9,115,601	9,958,429	10,468,883

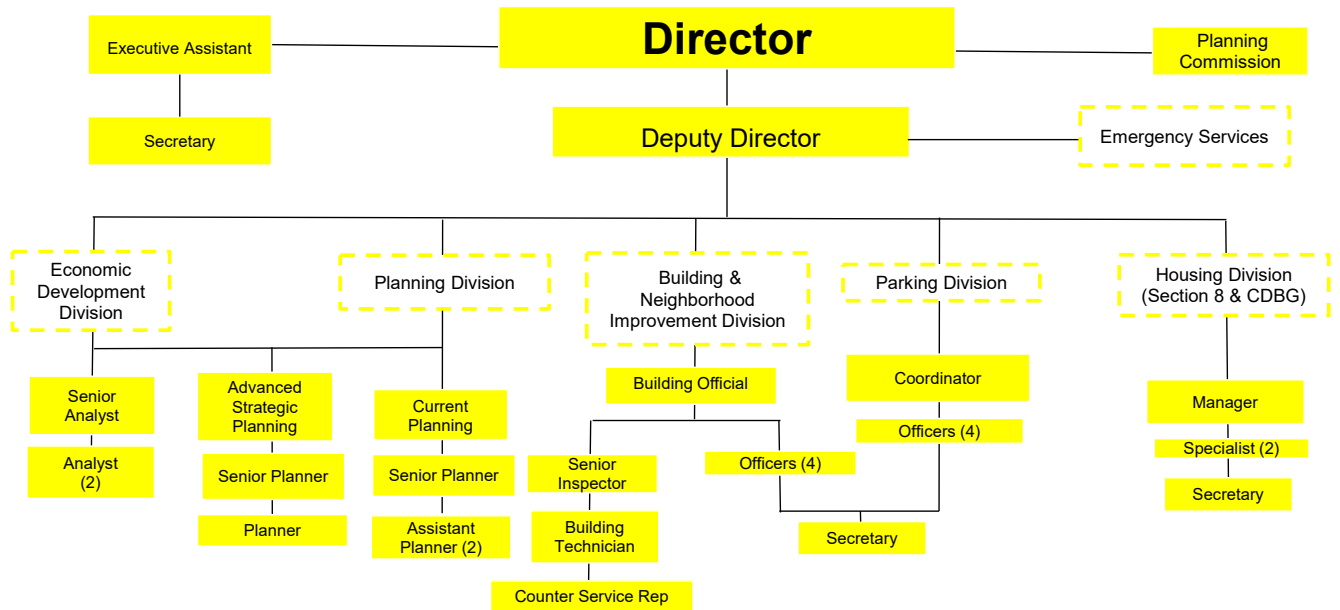
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COMMUNITY AND ECONOMIC DEVELOPMENT



COMMUNITY & ECONOMIC DEVELOPMENT Fiscal Year 2023-25 Adopted Budget



Adopted Positions, by Classification and Department Authorized, Filled and Vacant Fiscal Year 2023-25 (Adopted)

	FY 22-23 Adopted	Filled	Vacancies	FY 23-24 Adopted	FY 24-25 Approved
Community and Economic Development					
Deputy Director	1.00	1.00	0.00	1.00	1.00
Executive Assistant	1.00	0.00	-1.00	1.00	1.00
Senior Analyst	1.00	1.00	0.00	1.00	1.00
Analyst (Economic Development)	2.00	1.00	-1.00	2.00	2.00
Principal Planner (Planning Manager)	1.00	0.00	0.00	0.00	0.00
Senior Planner	1.00	1.00	0.00	2.00	2.00
Planner	1.00	1.00	0.00	1.00	1.00
Assistant Planner	1.00	1.00	0.00	2.00	2.00
Technician (Building)	1.00	1.00	0.00	1.00	1.00
Technician (CED)	1.00	0.00	0.00	0.00	0.00
Technician (Planning)	1.00	0.00	0.00	0.00	0.00
Neighborhood Improvement Officer	4.00	4.00	-1.00	4.00	4.00
Coordinator (Parking Enforcement)	1.00	1.00	0.00	1.00	1.00
Parking Enforcement Officer	3.00	3.00	0.00	4.00	4.00
Supervisor (Housing)	1.00	0.00	0.00	0.00	0.00
Manager (Housing)	0.00	0.00	0.00	1.00	1.00
Coordinator (Housing)	1.00	0.00	0.00	0.00	0.00
Housing Program Specialist	2.00	2.00	0.00	2.00	2.00
Secretary	3.00	3.00	0.00	3.00	3.00
Senior Inspector	1.00	0.00	-1.00	1.00	1.00
Building Inspector	0.00	0.00	0.00	0.00	0.00
Building Official	1.00	1.00	0.00	1.00	1.00
Counter Service Representative	1.00	1.00	0.00	1.00	1.00
	31.00	23.00	-4.00	30.00	30.00

**MISSION STATEMENT**

The Community and Economic Development Department is committed to promoting innovative, sustainable, equitable and responsible land use planning, encouraging creative business investment opportunities and supporting business retention and attraction. These are key components in the City's endeavor to achieve a jobs-housing balance while adequately assessing and prioritizing the social and economic needs of the community, and safeguarding life, health, and property by adhering to quality construction and preparing the City for a state of readiness and prompt response during catastrophic events, large scale disasters, and emergencies.

The Department is comprised of Economic Development, Planning, Building and Safety, Parking Enforcement, Emergency Services, and the Housing (Section 8 & CDBG) Divisions.

ECONOMIC DEVELOPMENT DIVISION

The Economic Development Division focuses on encouraging smart growth principles, transit oriented development and the revitalization of major corridors, neighborhoods and business districts for the City. Its main goals are to eliminate blighted conditions, develop economic incentives for existing businesses, attract new business development, and the continual improvement of processes and procedures to ensure a business-friendly environment. Also within the Economic Development Division, business license staff oversee the processing and approval of business licenses, certificates of occupancy, and other necessary regulatory permits. The Division is focused on cultivating a healthy and diverse economic climate to enable the growth and maintenance of a diversified tax base that supports strong employment opportunities for residents.

PLANNING DIVISION

The Planning Division is responsible for both Current and Advanced Planning functions involving the processing of ministerial and discretionary applications. The Advance Planning initiatives undertaken help the City meet future needs while the Current Planning functions help advance the day-to-day services. The Planning Division is the liaison to residents, homeowners, businesses, and developers for all zoning functions of the City. In order to improve the quality of life for people who live, work and shop in the City, the Division implements goals, objectives, and policies contained in the General Plan, Zoning Code, Specific Plans and other long range plans. The Division actively pursues grants, innovative opportunities, and partnerships to offset the costs to the City coffers. The Division manages CDBG which includes funding for Capital Improvement Projects, social services such as senior meal programs, housing rights program, and housing rehabilitation. The Division also processes subordination agreements and grant deed titles for past loans the City has issued for housing rehabilitation.

BUILDING AND SAFETY DIVISION (BUILDING/CODE ENFORCEMENT)

The Building Division is responsible for promoting safety through enforcement of ordinances and laws regulating construction and occupancy of all commercial, industrial and residential structures within the community. To facilitate the plan check process, the Building Division has developed a concurrent plan check review program that expedites the review process and is continuously dedicated to implementing a customer oriented approach to ensure that all plans, permits and inspections are processed in an efficient, accurate and timely manner. The Division provides plan checking, permitting, and inspection services for new construction, additions, renovations, alterations, and remodels to assure all structures meet the minimum life safety standards of state and local building codes.

MISSION STATEMENT continued

The Division also includes the enforcement of provisions of the Municipal Code to ensure a safe, orderly and aesthetically pleasing community. Code Enforcement Officers enforce violations on private property, such as zoning violations, building code violations, and public nuisances. They focus on obtaining expeditious voluntary compliance in a fair and impartial manner through continuous case monitoring and by providing information and options to comply.

PARKING ENFORCEMENT DIVISION

The Parking Enforcement Division works to ensure residents' safety and quality of life are not impacted by vehicle nuisance complaints. The primary function is to ensure the City's Municipal Code and California Vehicle Code are followed for safety purposes. Enforcement includes compliance with street sweeping and parking restrictions as well as permit parking districts. These efforts are carried out through the enforcement of codes, the education and involvement of residents, maintenance of the rights-of-way, and the monitoring of permits. The Division is committed to maintaining the high standards established for integrity, professionalism and dedicated service, while improving the quality of life for those who live, work, visit, and own property and businesses within the City.

EMERGENCY SERVICES DIVISION

The Emergency Services Division ensures that in the event of a major catastrophe, the City is able to provide resources and leadership to minimize the impact upon residents. The Division is tasked with facilitating training and providing training tools to staff that comprise the Emergency Operations Center (EOC) team and keep the City and EOC facilities equipped and operating in case of an emergency such as a flood or earthquake. The Division is responsible for the Emergency Operations Plan (EOP), Hazard Mitigation Plan (HMP), Flood Evacuation Plan, National Incident Management System (NIMS), Standardized Emergency Management System (SEMS), the Operational Area Recovery and Response System (OARRS) and public emergency notification system and other annexes that assist in emergency planning. The Division works towards discovering and applying for grants to offset funding impacts to the City.

SECTION 8 HOUSING DIVISION

The Section 8 Housing Division administers the Section 8 Housing Choice Voucher (HCV) program. The Division oversees approximately \$5 million in Department of Housing and Urban Development (HUD) funds and manages approximately 515 vouchers. The program offers low income families rental assistance that allows them to live in affordable, safe and sanitary housing. In turn, the program provides landlords comparable rents and helps them keep up profitability. The Division also manages the Family Self Sufficiency (FSS) program. The FSS program is a component of the Section 8 HCV program that enables HUD-assisted families to develop a five-year plan to reduce their dependency on assistance and rental subsidies and work toward goals that lead to self-sufficiency, more commonly centered around educational or professional goals. The FSS program matches the income increases while enrolled in the program and deposits it into an escrow account. Participants may graduate and collect the escrow money if they meet their goals, obtain a full-time job, and are free from welfare assistance for the last twelve months before graduation.

PLANNING COMMISSION

The Planning Commission is a judicial decision-making body with authority over a variety of land use and legislative matters. The Planning Commission assists the City Council in developing policies for land use, zoning, and the City's General and Specific Plans. Under state law, the Commission also has decision-making authority for a variety of development applications. In addition to recommending broad development policies to the City Council, the Commission reviews all development applications to ensure they conform to the City's General Plan. Staff time (e.g., staff support) for these meetings is incurred under the Community and Economic Development Department.

MISSION STATEMENT continued**ACCOMPLISHMENTS**

- Mercury Mixed Unit Housing Development- Processed a Specific Plan and Conditional Use Permit for a 6 story 255 unit mixed use project at 8255 Washington Boulevard.
- Insite Warehouse Development- Processed an Conditional Use Permit application for a 350,000 square foot warehouse development on a 19 acre site.
- Southern California Gas Company Office Building- Entitled the development of a 70,000 square foot office building for training and development at the Southern California Gas Company headquarters located at 8101 Rosemead Boulevard.
- Oversight for the construction completion of a nine unit condominium development at 8813 Gallatin Road.
- Oversight for the construction completion of a four unit apartment building located at 9056 Burma Avenue.
- Oversight for the construction completion of a 12 unit townhome style apartment complex at 8421 Telegraph Road.
- Starbucks- Entitled a 1,030 square foot Starbucks at the former Tamarack Inn located at 9257 Slauson Avenue.
- Los Amores de Julia - Processed a alcohol license for Los Amores de Julia located at 8800 Washington Boulevard.
- Warmington Development-Processed a Conditional Use Permit for the development of a 45 unit townhome development located at 4820 Durfee Avenue.
- Public Storage- Entitled a four story modern architectural styled public storage facility on a site that had been vacant for 42 years.
- Small Business Grants- Continue to process small business grants for businesses affected by Covid-19. Up to 31 grants have been processed for small businesses.
- Resolved 350 code enforcement cases generated on a complaint basis.
- Sold an underutilized street portion on Baybar Road and generated \$1 million for City coffers.
- Disposed of a 5,000 square foot former Redevelopment Agency site located at 8631 Beverly Boulevard in the amount of \$180,000.
- Disposed of a 1,144 square foot underutilized former Redevelopment Agency parcel located on the northwest corner of Paramount Boulevard and Beverly Boulevard.
- Acquired a 5,000 square foot site located at 9201 Whittier Boulevard in a parking deficient area for the development of additional parking spaces.

INITIATIVES

- General Plan Update
- Zoning Code Update
- Impact Fee Update
- Update the Filming Permit website for location scouting.
- Update, educate and enforce citywide signage ordinance including window signage and banners.
- Educate and enforce the screening of rooftop equipment in residential and commercial areas.
- Rosemead Boulevard/Slauson Avenue Specific Plan
- Washington Blvd Transit Oriented Development (TOD) Specific Plan
- Whittier Blvd Business Improvement District
- Citywide Design Guidelines
- Implementation of the Mobile Home Rent Stabilization Program
- Implementation of the Vacant Lot Ordinance
- Implementation of the Flavored Tobacco Ordinance

INITIATIVES continued

- Whittier Narrows Dam Flood Plan
- Emergency Operation Center Training
- Completion of the Hazard Mitigation Plan
- Continue the disposition and acquisition of property throughout the City for redevelopment of key sites.
- Implementation of SolarApp to facilitate solar permits.
- Implementation of 3di Building Permit software and Bluebeam.
- Shopping Cart Ordinance.
- Complete the utilization of CDBG Covid funds for the Small Business Grant Program.
- Section 8 Program: Increase owner participation by increasing marketing of vouchers in the City.

CORE SERVICES

- **Economic Development Division-** Business Attraction, Development, and Retention, property acquisition and disposition.
- **Housing Division:**
 - Section 8- Processing of low-income tenant vouchers of up to 515 vouchers.
 - Community Development Block Grant Programs: Habitat for Humanity Home Rehabilitation Program, Housing Rights Center Program, Southeast Area Social Services Funding Authority Meal Program and funding for capital improvement projects.
- **Planning Division:**
 - Current Planning-Entitlement processing for residential, commercial and industrial sites. Review of applications for entertainment, fireworks, ADUs, Solar, home occupations, and sign permits.
 - Long Range Planning- Processing of Specific Plans, General Plan Updates and zone reclassifications and zone code amendments.
- **Parking Division-** Ensure safety and quality of life are not impacted by vehicle nuisance complaints.
- **Emergency Services Division-**Facilitate training and providing training tools to staff that comprise the Emergency Operations Center (EOC).
- **Building & Safety Division:**
 - Construction inspection plan check services, building permit issuance, and fire reports.
 - Code Enforcement -code compliance and preservation of the community and improvements to quality of life.

Performance Measures

Strategic Goals	
A	Fiscal and Organizational Sustainability
B	Economic Development and Land Use
C	Infrastructure
D	Health, Wellness, and Safety
E	Community Engagement
Community and Economic Development	

COMMUNITY & ECONOMIC DEVELOPMENT

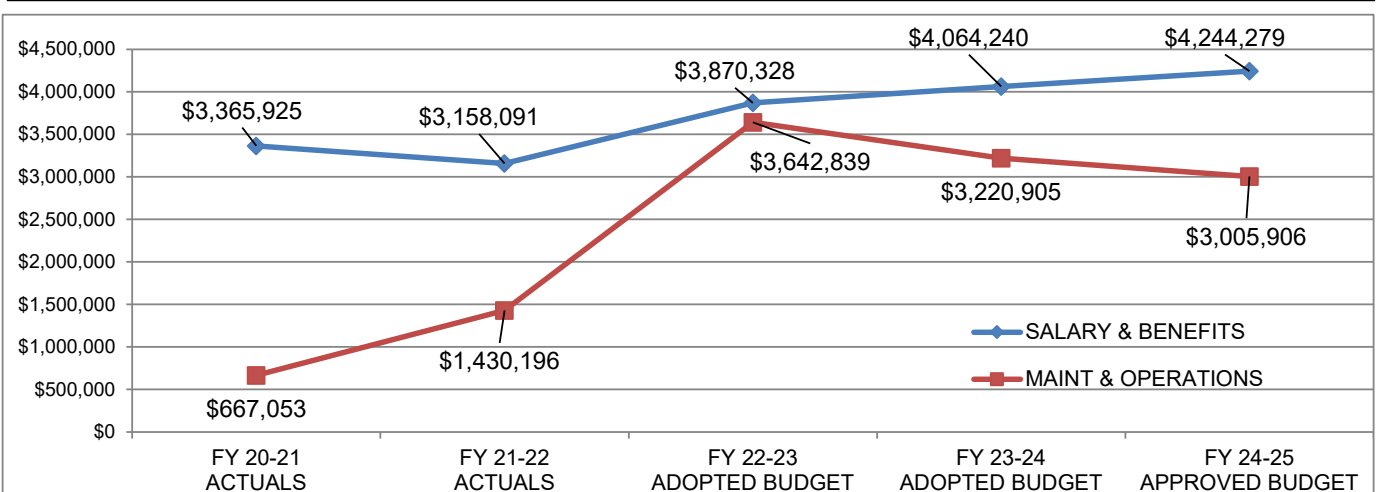
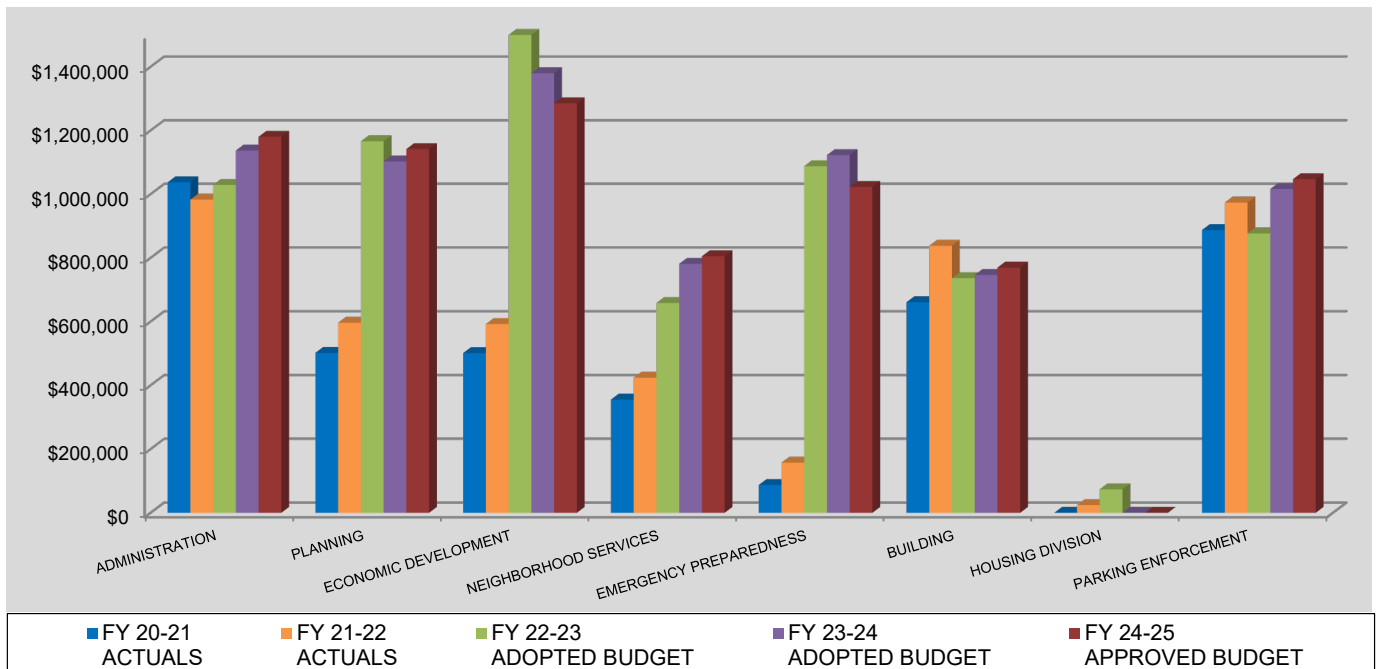
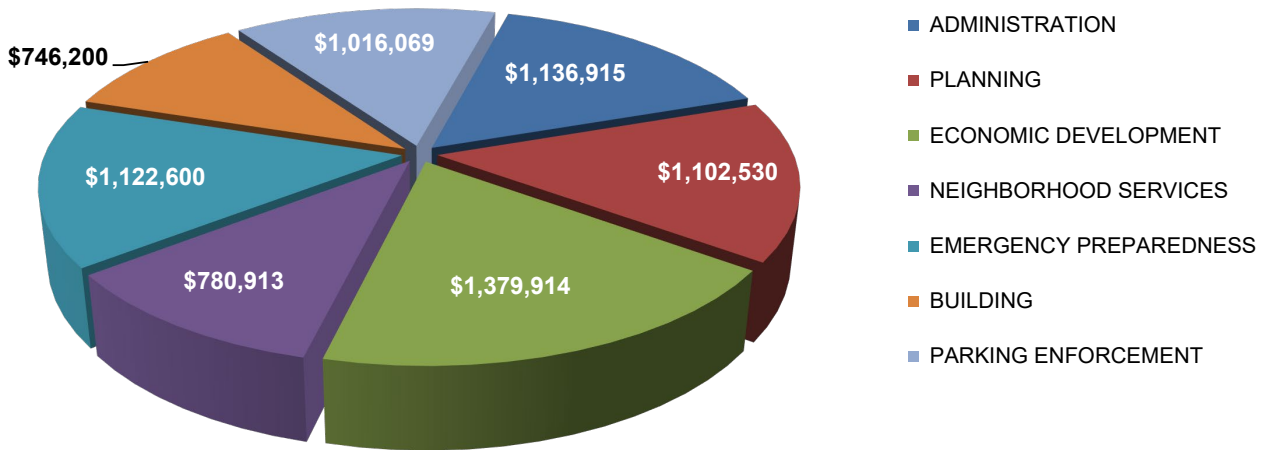
Fiscal Year 2023-25 Adopted Budget

Performance activity for Community and Economic Development:

Strategic Goal	Performance Activity	2021-22 Actual	2022-23* Estimated	2023-24 Target	2024-25 Target
B	Building Permits Processed	1,809	1,151	1,186	1,209
B	Accessory Dwelling Unit Applications - Open Plan Check Applications	112	67	68	69
B	Accessory Dwelling Unit Applications - Permits Issued/Completed	**	54	55	56
B	Residential Solar Panel Permits Issued	202	239	244	246
B	EV Charging Station Permits Issued	-	7	7	7
B + D	Parking Enforcement Citations	20,979	17,727	18,082	18,262
D	Section 8 Requests Processed	1,398	1,062	1,083	1,094
D	Section 8 HAP Payments	\$5,130,351	\$5,087,118	\$5,087,118	\$5,137,989
B	Business Licenses Processed	2325	2388	2436	2460
D	Code Enforcement Cases	567	754	769	777
D	Rabies Clinics with VETCARE services - Pets Served	336	278	284	286
D	Rabies Clinics with VETCARE services - Vaccinations	296	201	205	207
D	American Red Cross Blood Drives - Donors	49	48	49	49
D	American Red Cross Blood Drives - Pints Collected	54	52	53	54
D	American Red Cross Blood Drives - Lives Saved	156	156	159	161
**Accessory Dwelling Unit Applications were previously reported as one category		*As of May 2023			



Fiscal Year 2023-24 Adopted Budget



COMMUNITY & ECONOMIC DEVELOPMENT- General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
ADMINISTRATION										
30	3000	51100	SALARIES	566,081	605,577	530,915	543,004	607,537	611,505	640,155
30	3000	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	39,368	54,926	46,914	22,000	47,031	22,000	22,000
30	3000	51300	OVERTIME	-	-	321	3,000	88	3,000	3,000
30	3000	51500	PUBLIC EMPLOYEE'S RETIREMENT	136,024	178,449	119,654	134,142	158,334	126,552	134,719
30	3000	51504	DEFERRED COMPENSATION	1,747	1,250	1,575	1,000	3,965	6,115	6,402
30	3000	51600	WORKER'S COMPENSATION	7,171	7,150	5,849	5,039	-	5,359	6,437
30	3000	51700	DISABILITY INSURANCE	4,367	4,679	3,948	5,174	4,063	5,717	5,889
30	3000	51800	UNEMPLOYMENT INSURANCE	-	-	12,150	-	-	-	-
30	3000	51900	GROUP HEALTH & LIFE INS	76,700	69,198	54,430	67,751	66,323	89,442	93,914
30	3000	51901	CASH BACK INCENTIVE PAY	5,249	2,755	5,349	14,324	13,966	14,324	15,040
30	3000	51903	AUTO ALLOWANCE	7,800	9,600	9,600	9,600	9,100	9,600	10,080
30	3000	51904	TECHNOLOGY STIPEND	2,925	3,600	3,600	3,600	2,730	3,600	3,780
30	3000	51905	BILINGUAL PAY	288	-	138	900	634	1,200	1,260
30	3000	51906	POST EMPLOYMENT HEALTH PLAN	2,369	3,206	3,206	3,206	2,244	3,539	3,716
30	3000	51907	OPEB COST ALLOCATION	-	-	44,341	42,952	29,526	20,334	18,641
30	3000	51930	MEDICARE/EMPLOYER PORTION	8,905	9,850	8,196	8,000	10,783	8,867	9,282
30	3000	51961	VACANCY SAVINGS OFFSET	-	-	30,000	-	-	-	-
Salary and Benefits Subtotal				858,993	950,241	880,185	863,692	956,324	931,154	974,315
30	3000	52100	POSTAGE	21	-	61	-	-	-	-
30	3000	52200	DEPARTMENTAL SUPPLIES	5,775	5,200	5,788	4,500	4,500	4,500	4,500
30	3000	52400	PRINT, DUPLICATE & PHOTOCOPYING	4,993	4,008	4,785	6,500	6,500	6,500	6,500
30	3000	52600	MEMBERSHIP AND DUES	10,989	10,374	12,413	15,650	12,000	15,650	15,650
30	3000	52900	COMMISSION STIPENDS	-	-	900	3,000	3,000	3,000	3,000
30	3000	53200	MILEAGE REIMBURSEMENT	-	107	105	500	200	500	500
30	3000	53500	SMALL TOOLS & EQUIPMENT	-	-	215	3,000	3,000	3,000	3,000
30	3000	54100	SPECIAL DEPARTMENTAL EXPENSES	43,457	42,866	44,278	42,500	42,500	42,500	42,500
30	3000	54400	PROFESSIONAL SERVICES	49,617	250	-	55,000	55,000	25,000	25,000
30	3000	54500	CONTRACTED SERVICES	12,158	616	-	-	-	-	-
30	3000	54800	CONVENTION & MTG EXPENSE	1,517	-	5,189	6,000	6,000	6,000	6,000
30	3000	54900	PROFESSIONAL DEVELOPMENT	8,011	2,435	5,613	12,500	12,000	12,500	12,500
30	3000	56910	LEGAL SERVICE	-	-	6,323	6,000	6,000	26,000	26,000
30	3000	57300	FURNITURE & EQUIPMENT	4,099	20,997	16,893	10,000	6,000	10,000	10,000
30	3000	57900	REPLACEMENT ACCOUNT	-	-	-	-	-	50,611	50,611
Maintenance and Operations Subtotal				140,638	86,853	102,563	165,150	156,700	205,761	205,761
ADMINISTRATION				999,631	1,037,094	982,749	1,028,842	1,113,024	1,136,915	1,180,076
PLANNING										
30	3010	51100	SALARIES	301,446	246,934	175,524	490,814	289,662	538,190	567,477
30	3010	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	41,842	23,922	21,342	15,000	16,593	15,000	15,000
30	3010	51200	HOURLY SALARIES	11,793	13,201	31,136	21,420	13,124	49,504	51,979
30	3010	51300	OVERTIME	-	70	488	-	154	-	-
30	3010	51500	PUBLIC EMPLOYEE'S RETIREMENT	105,980	103,089	40,901	116,136	71,322	111,380	114,409
30	3010	51501	PUBLIC AGENCY RETIREMENT	441	510	1,076	803	611	1,856	1,949
30	3010	51504	DEFERRED COMPENSATION	1,450	550	50	-	367	5,382	5,675
30	3010	51600	WORKER'S COMPENSATION	7,477	4,555	1,946	4,555	-	4,717	5,706
30	3010	51700	DISABILITY INSURANCE	2,467	2,066	1,270	4,853	2,659	4,893	5,040
30	3010	51800	UNEMPLOYMENT INSURANCE	154	307	-	-	-	-	-
30	3010	51900	GROUP HEALTH & LIFE INSURANCE	17,586	9,252	8,138	62,146	21,025	55,984	58,783
30	3010	51901	CASH BACK INCENTIVE PAY	22,919	24,112	15,756	28,648	13,966	14,324	15,040
30	3010	51905	BILINGUAL PAY	1,160	660	485	600	1,333	600	630
30	3010	51907	OPEB COST ALLOCATION	-	-	30,159	38,823	26,688	17,896	16,525
30	3010	51930	MEDICARE/EMPLOYER PORTION	5,487	4,517	3,395	7,100	5,172	7,804	8,228
30	3010	51961	VACANCY SAVINGS OFFSET	-	45,000	67,617	-	-	-	-
Salary and Benefits Subtotal				520,201	478,744	399,285	790,898	462,677	827,530	866,441

COMMUNITY & ECONOMIC DEVELOPMENT- General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
30	3010	52200	DEPARTMENTAL SUPPLIES	1,920	-	-	-	-	-	-
30	3010	52205	OFFICE SUPPLIES	1,274	910	-	-	-	-	-
30	3010	52400	PRINT, DUPLICATE & PHOTOCOPYING	744	99	-	-	-	-	-
30	3010	52700	BOOKS AND PERIODICALS	24	-	-	-	-	-	-
30	3010	52805	SOFTWARE LICENSES	800	1,189	-	2,000	-	2,000	2,000
30	3010	53200	MILEAGE REIMBURSEMENT	138	-	-	-	-	-	-
30	3010	54100	SPECIAL DEPARTMENTAL EXPENSES	1,964	32	503	3,000	3,000	3,000	3,000
30	3010	54400	PROFESSIONAL SERVICES	80,476	20,790	98,718	290,000	253,301	90,000	90,000
30	3010	54800	CONVENTION & MTG EXPENSES	8	-	-	-	-	-	-
30	3010	56910	LEGAL SERVICE	-	-	99,572	80,000	80,000	180,000	180,000
30	3010	57850	CONTRA DEPOSIT ACCOUNT	-	-	(1,816)	-	(6,387)	-	-
Maintenance and Operations Subtotal				87,347	23,020	196,977	375,000	629,914	275,000	275,000
PLANNING				607,548	501,764	596,262	1,165,898	1,092,592	1,102,530	1,141,441

ECONOMIC DEVELOPMENT

30	3020	51100	SALARIES	190,253	248,932	305,700	395,328	369,764	337,811	353,558
30	3020	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	2,468	14,334	22,622	5,429	3,195	5,429	5,429
30	3020	51500	PUBLIC EMPLOYEE'S RETIREMENT	90,894	78,361	63,840	93,542	92,728	69,911	71,281
30	3020	51504	DEFERRED COMPENSATION	1,347	1,300	1,190	1,500	2,999	3,378	3,536
30	3020	51600	WORKER'S COMPENSATION	6,644	3,146	3,405	3,669	-	2,960	3,556
30	3020	51700	DISABILITY INSURANCE	1,714	2,356	2,083	3,774	2,896	3,186	3,282
30	3020	51900	GROUP HEALTH & LIFE INSURANCE	4,631	7,910	14,790	52,138	38,241	60,808	63,849
30	3020	51901	CASH BACK INCENTIVE PAY	18,511	18,511	16,330	14,324	13,966	-	-
30	3020	51905	BILINGUAL PAY	173	360	360	300	991	300	315
30	3020	51907	OPEB COST ALLOCATION	-	-	26,902	31,270	21,496	11,232	10,295
30	3020	51930	MEDICARE/EMPLOYER PORTION	3,011	4,060	4,761	5,700	6,108	4,899	5,127
30	3020	51961	VACANCY SAVINGS OFFSET	-	-	10,000	-	-	-	-
Salary and Benefits Subtotal				319,646	379,270	471,983	606,974	552,384	499,914	520,228
30	3020	52100	POSTAGE	51	-	-	-	-	-	-
30	3020	52205	OFFICE SUPPLIES	86	-	-	-	-	-	-
30	3020	54100	SPECIAL DEPARTMENTAL EXPENSES	-	23,857	594	-	-	-	-
30	3020	54400	PROFESSIONAL SERVICES	11,920	25,188	24,893	1,251,547	50,000	855,000	740,000
30	3020	54500	CONTRACTED SERVICES	108,763	64,096	85,542	25,000	25,000	25,000	25,000
30	3020	56992	BANK SERVICE CHARGES	5,994	8,631	9,114	3,000	3,000	-	-
Maintenance and Operations Subtotal				126,814	121,772	120,143	1,279,547	78,000	880,000	765,000
ECONOMIC DEVELOPMENT				446,460	501,042	592,126	1,886,521	630,384	1,379,914	1,285,228

NEIGHBORHOOD SERVICES

30	3030	51100	SALARIES	138,013	149,761	177,302	276,864	252,884	308,945	321,977
30	3030	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	7,692	7,650	3,161	2,713	4,311	2,713	2,713
30	3030	51200	HOURLY SALARIES	64,525	46,764	27,287	20,400	48,042	117,936	123,833
30	3030	51300	OVERTIME	4,110	400	728	-	-	-	-
30	3030	51500	PUBLIC EMPLOYEE'S RETIREMENT	42,427	60,562	45,404	65,511	74,033	63,939	64,914
30	3030	51501	PUBLIC AGENCY RETIREMENT	2,345	1,687	337	770	89	4,423	4,644
30	3030	51504	DEFERRED COMPENSATION	1,214	997	1,003	1,500	1,580	3,089	3,220
30	3030	51600	WORKER'S COMPENSATION	3,169	2,649	1,952	2,569	-	2,707	3,238
30	3030	51700	DISABILITY INSURANCE	1,322	1,402	1,906	2,640	2,880	2,950	3,039
30	3030	51900	GROUP HEALTH & LIFE INSURANCE	40,992	46,336	53,853	60,094	57,303	58,393	61,312
30	3030	51901	CASH BACK INCENTIVE PAY	-	-	-	14,324	13,966	14,324	15,040
30	3030	51905	BILINGUAL PAY	600	600	375	1,200	845	1,200	1,260
30	3030	51907	OPEB COST ALLOCATION	-	-	17,491	21,900	15,055	10,274	9,378
30	3030	51930	MEDICARE/EMPLOYER PORTION	3,098	2,960	2,908	4,000	4,964	4,480	4,669
30	3030	51961	VACANCY SAVINGS OFFSET	-	21,000	20,000	-	-	-	-
Salary and Benefits Subtotal				309,506	342,768	353,706	474,485	475,950	595,373	619,237
30	3030	52200	DEPARTMENTAL SUPPLIES	648	-	-	-	-	-	-
30	3030	52205	OFFICE SUPPLIES	174	-	-	-	-	-	-
30	3030	52250	UNIFORMS	2,493	1,545	1,912	4,500	4,500	6,500	6,500
30	3030	52400	PRINT, DUPLICATE & PHOTOCOPYING	99	-	-	-	-	-	-
30	3030	53500	SMALL TOOLS & EQUIPMENT	462	-	-	-	-	-	-

COMMUNITY & ECONOMIC DEVELOPMENT- General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
30	3030	54100	SPECIAL DEPARTMENTAL EXPENSES	1,723	20	-	-	-	-	-
30	3030	54400	PROFESSIONAL SERVICES	19,476	-	2,063	-	-	-	-
30	3030	54500	CONTRACTED SERVICES	(2,383)	10,828	10,368	126,000	126,000	126,000	126,000
30	3030	56910	LEGAL SERVICE	-	-	55,762	53,040	53,040	53,040	53,040
Maintenance and Operations Subtotal				22,692	12,393	70,105	183,540	183,540	185,540	185,540
NEIGHBORHOOD SERVICES				332,198	355,161	423,811	658,025	659,490	780,913	804,777

SPECIAL PROJECTS/GRANTS

30	3035	52400	PRINT DUPLICATE & PHOTOCOPYING	329	-	-	-	-	-	-
Maintenance and Operations Subtotal				329	-	-	-	-	-	-
SPECIAL PROJECTS				329	-	-	-	-	-	-

PARKING ENFORCEMENT

30	3045	51100	SALARIES	401,814	370,913	384,322	323,993	347,625	417,913	438,560
30	3045	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	8,492	6,731	6,595	4,031	2,346	4,031	4,031
30	3045	51200	HOURLY SALARIES	1,699	-	7,683	20,400	-	24,750	25,990
30	3045	51300	OVERTIME	2,225	-	87	-	51	-	-
30	3045	51500	PUBLIC EMPLOYEE'S RETIREMENT	144,444	114,564	92,539	76,663	85,476	86,491	88,418
30	3045	51501	PUBLIC AGENCY RETIREMENT	64	-	288	770	-	950	975
30	3045	51504	DEFERRED COMPENSATION	1,050	1,000	1,000	500	2,154	4,179	4,385
30	3045	51600	WORKER'S COMPENSATION	10,542	4,541	4,277	3,007	-	3,662	4,410
30	3045	51700	DISABILITY INSURANCE	3,786	3,523	3,591	3,065	3,311	4,290	4,419
30	3045	51900	GROUP HEALTH & LIFE INSURANCE	83,609	86,443	91,336	95,516	95,052	131,446	138,019
30	3045	51901	CASH BACK INCENTIVE PAY	14,324	14,324	14,324	-	-	-	-
30	3045	51905	BILINGUAL PAY	2,450	2,900	2,700	2,100	2,746	2,400	2,520
30	3045	51907	OPEB COST ALLOCATION	-	-	29,347	25,628	17,617	13,897	12,771
30	3045	51930	MEDICARE/EMPLOYER PORTION	5,347	4,730	4,851	4,800	4,458	6,060	6,359
Salary and Benefits Subtotal				679,846	609,670	642,941	560,473	560,837	700,069	730,857
30	3045	52200	DEPARTMENTAL SUPPLIES	324	-	-	-	-	-	-
30	3045	52250	UNIFORMS	4,218	2,579	5,046	6,000	6,000	6,000	6,000
30	3045	53500	SMALL TOOLS & EQUIPMENT	1,403	29	-	-	-	-	-
30	3045	54100	SPECIAL DEPARTMENTAL EXPENSES	2,370	123	-	-	-	-	-
30	3045	54500	CONTRACTED SERVICES	48,192	48,436	61,841	60,000	60,000	60,000	60,000
30	3045	54540	COURT CHARGES	190,237	226,406	263,660	250,000	250,000	250,000	250,000
30	3045	54900	PROFESSIONAL DEVELOPMENT	32	-	-	-	-	-	-
Maintenance and Operations Subtotal				246,775	277,573	330,546	316,000	316,000	316,000	316,000
PARKING ENFORCEMENT				926,621	887,243	973,488	876,473	876,837	1,016,069	1,046,857

EMERGENCY PREPAREDNESS

30	3046	51100	SALARIES	43,230	54,921	56,352	-	-	-	-
30	3046	51500	PUBLIC EMPLOYEE'S RETIREMENT	13,260	16,723	13,677	-	-	-	-
30	3046	51504	DEFERRED COMPENSATION	800	400	400	-	-	-	-
30	3046	51600	WORKER'S COMPENSATION	850	663	648	-	-	-	-
30	3046	51700	DISABILITY INSURANCE	530	514	514	-	-	-	-
30	3046	51900	GROUP HEALTH & LIFE INSURANCE	924	889	907	-	-	-	-
30	3046	51901	CASH BACK INCENTIVE PAY	11,460	11,460	11,460	-	-	-	-
30	3046	51905	BILINGUAL PAY	480	480	480	-	-	-	-
30	3046	51907	OPEB COST ALLOCATION	-	-	4,177	-	-	-	-
30	3046	51930	MEDICARE/EMPLOYER PORTION	791	962	987	-	-	-	-
Salary and Benefits Subtotal				72,325	87,012	89,602	-	-	-	-
30	3046	52205	OFFICE SUPPLIES	-	-	-	4,600	2,000	4,600	4,600
30	3046	52800	SOFTWARE	-	-	20,615	-	-	-	-
30	3046	53300	EQUIPMENT MAINT & RENTAL	516	-	-	250,000	10,000	250,000	250,000
30	3046	54100	SPECIAL DEPARTMENTAL EXPENSES	-	210	3,000	10,000	3,000	10,000	10,000
30	3046	54400	PROFESSIONAL SERVICES	23,112	-	43,000	725,000	20,000	760,000	660,000
30	3046	54940	ORGANIZATIONAL LEARNING	-	-	975	98,000	100,000	98,000	98,000

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Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
Maintenance and Operations Subtotal				23,628	210	67,591	1,087,600	135,000	1,122,600	1,022,600
EMERGENCY PREPAREDNESS				95,954	87,222	157,193	1,087,600	135,000	1,122,600	1,022,600

HOUSING DIVISION

*New division created for FY 2021-22 to account for certain functions from the Department of Housing and Urban Development (HUD)

30	3090	51100	SALARIES	-	-	10,358	45,316	49,505	-	-
30	3090	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	-	-	4,279	-	-
30	3090	51500	PUBLIC EMPLOYEE'S RETIREMENT	-	-	2,102	10,723	11,100	-	-
30	3090	51504	DEFERRED COMPENSATION	-	-	-	250	-	-	-
30	3090	51600	WORKER'S COMPENSATION	-	-	115	-	-	-	-
30	3090	51700	DISABILITY INSURANCE	-	-	-	307	248	-	-
30	3090	51900	GROUP HEALTH & LIFE INSURANCE	-	-	1,189	12,836	11,606	-	-
30	3090	51907	OPEB COST ALLOCATION	-	-	2,561	3,584	2,464	-	-
30	3090	51930	MEDICARE/EMPLOYER PORTION	-	-	72	650	819	-	-
Salary and Benefits Subtotal				-	-	16,396	73,666	80,020	-	-
30	3090	56910	LEGAL SERVICE	-	-	7,782	-	-	-	-
Maintenance and Operations Subtotal				-	-	7,782	-	-	-	-
HOUSING DIVISION				-	-	24,178	73,666	80,020	-	-

BUILDING

30	4020	51100	SALARIES	347,972	299,015	191,665	324,976	225,317	350,273	368,590
30	4020	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	11,040	34,725	6,339	6,000	6,626	6,000	6,000
30	4020	51300	OVERTIME	142	1,220	650	3,000	-	3,000	3,000
30	4020	51500	PUBLIC EMPLOYEE'S RETIREMENT	122,175	102,648	42,619	76,895	48,964	72,492	74,312
30	4020	51504	DEFERRED COMPENSATION	2,000	2,000	1,000	1,500	1,856	3,503	3,685
30	4020	51600	WORKER'S COMPENSATION	8,242	4,247	2,125	3,016	-	3,070	3,706
30	4020	51700	DISABILITY INSURANCE	3,186	2,816	1,771	2,670	2,142	3,281	3,380
30	4020	51900	GROUP HEALTH & LIFE INSURANCE	31,718	20,420	10,148	36,453	10,548	36,330	38,147
30	4020	51901	CASH BACK INCENTIVE PAY	28,648	28,648	16,115	14,324	13,966	14,324	15,040
30	4020	51905	BILINGUAL PAY	1,200	1,200	1,013	900	1,089	1,200	1,260
30	4020	51907	OPEB COST ALLOCATION	-	-	27,487	25,706	17,671	11,648	10,736
30	4020	51930	MEDICARE/EMPLOYER PORTION	4,003	4,048	3,060	4,700	3,843	5,079	5,345
30	4020	51961	VACANCY SAVINGS OFFSET	-	17,233	-	-	-	-	-
Salary and Benefits Subtotal				560,327	518,220	303,991	500,140	332,021	510,200	533,201
30	4020	52230	SB 1186B ADA EXPENSES	724	1,498	2,585	1,000	500	1,000	1,000
30	4020	52250	UNIFORMS	1,446	398	809	2,000	2,000	2,000	2,000
30	4020	52600	MEMBERSHIP AND DUES	4,503	-	-	-	-	-	-
30	4020	53200	MILEAGE REIMBURSEMENT	172	-	-	-	-	-	-
30	4020	53500	SMALL TOOLS & EQUIPMENT	243	-	-	-	-	-	-
30	4020	54100	SPECIAL DEPARTMENTAL EXPENSES	1,026	304	-	1,500	1,500	1,500	1,500
30	4020	54500	CONTRACTED SERVICES	119,627	140,134	530,394	230,000	230,000	230,000	230,000
30	4020	56910	LEGAL SERVICE	-	-	-	1,500	1,500	1,500	1,500
Maintenance and Operations Subtotal				127,740	142,333	533,787	236,000	235,500	236,000	236,000
BUILDING				688,067	660,553	837,779	736,140	567,521	746,200	769,201

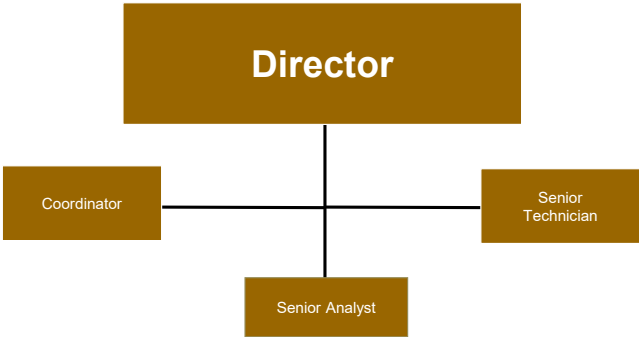
SISTER CITY COMMISSION

30	1300	52900	COMMISSION STIPENDS	100	2,900	700	-	-	-	-
Maintenance and Operations Subtotal				100	2,900	700	-	-	-	-
SISTER CITY				100	2,900	700	-	-	-	-

COMMUNITY AND ECONOMIC DEV TOTAL				4,096,908	4,032,978	4,588,287	7,513,167	5,154,871	7,285,145	7,250,185
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HUMAN RESOURCES





Adopted Positions, by Classification and Department
Authorized, Filled and Vacant
Fiscal Year 2023-25 (Adopted)

	FY 22-23 Adopted	Filled	Vacancies	FY 23-24 Adopted	FY 24-25 Approved
Human Resources					
Director of Human Resources	1.00	1.00	0.00	1.00	1.00
Human Resources Senior Analyst	1.00	1.00	0.00	1.00	1.00
Technician	1.00	0.00	0.00	0.00	0.00
Executive Assistant	1.00	0.00	0.00	0.00	0.00
Senior Technician	0.00	1.00	0.00	1.00	1.00
Coordinator	0.00	1.00	0.00	1.00	1.00
	4.00	4.00	0.00	4.00	4.00

**MISSION STATEMENT**

In support of the City of Pico Rivera's mission, vision, and values, it is Human Resources' mission to support leadership in meeting its goals through the most valuable resource, its workforce. In addition, to create and maintain a foundation which enables the City of Pico Rivera to promote the development, involvement, engagement, and retention of employees to ensure total customer satisfaction. Moreover, to provide professional leadership in the administration and execution of personnel policies and objectives formulated by City Council. In so, will offer the opportunity to provide and maintain an excellent quality of life for all Pico Rivera residents.

HUMAN RESOURCES

The Human Resources Department is comprised of four full-time employees who oversee areas such as hiring and selection, compensation and classification, benefits, retention and talent development, workplace safety, risk management, federal and state compliance and employee/labor relations. The Director manages the City's negotiation strategies and processes to create union contracts with collective bargaining units: Service Employee International Union 721 (SEIU) and Mid-Managers, Professional and Confidential Employees Association (CEA). In addition, the team works collaboratively with the City's workforce to provide solutions based on expertise in Human Resources and broad-based knowledge of city operations. Furthermore, Human Resources partners with both internal and external resources to design and deliver high quality training programs to all City employees. The specialized functions of Human Resources are possible with the strategic planning of annual budget funds and approval of City Council.

ACCOMPLISHMENTS

- Completed CEA, SEIU, and SEIU Directors Labor Negotiations
- Rolled out Phase One of Supervisory/Management/Leadership Training
- Received and reviewed 1,916 applications
- Opened to date 42 Recruitments

INITIATIVES

- Roll out Supervisory Academy
- Update Rules and Regulations
- Negotiate MOUs for all bargaining unions
- Update all Job Descriptions

CORE SERVICES

- Labor Relations Including Collective Bargaining
- Recruitments of Top Quality Employees Through Advertisement and Testing Efforts
- Legal Services for FSLA Audit, Personnel Matters and Any Potential Litigation
- Safety Training and Enforcement
- Compliance Management
- Organizational Development and Training
- Risk Management and Workplace Safety
- Workers' Compensation

Performance Measures

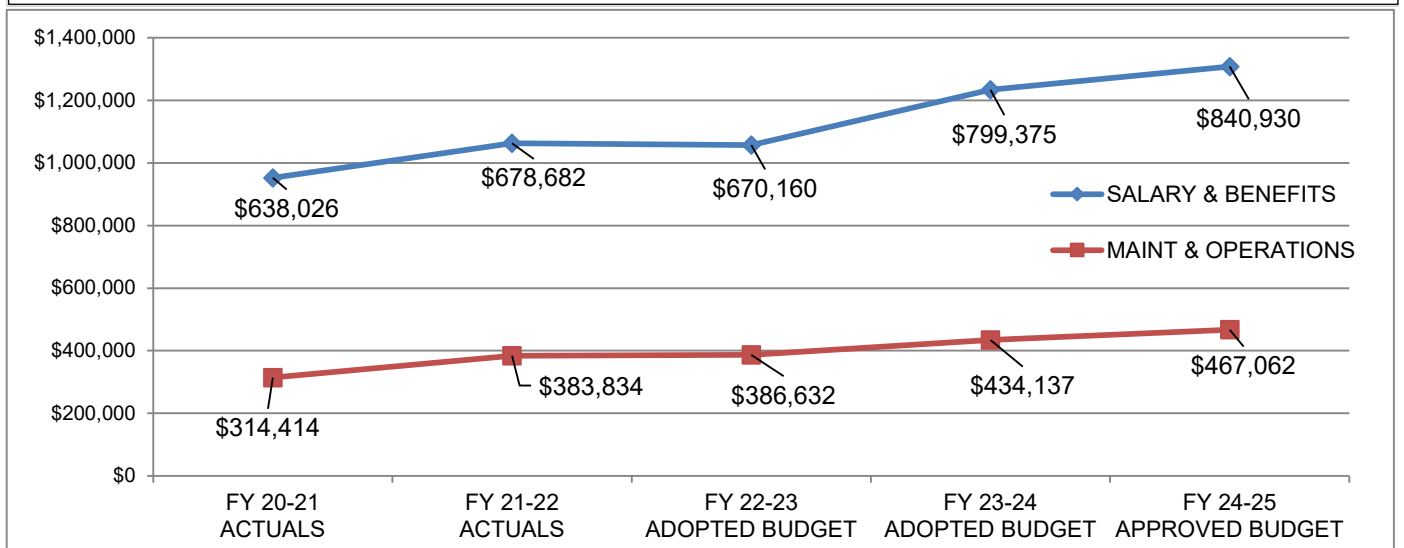
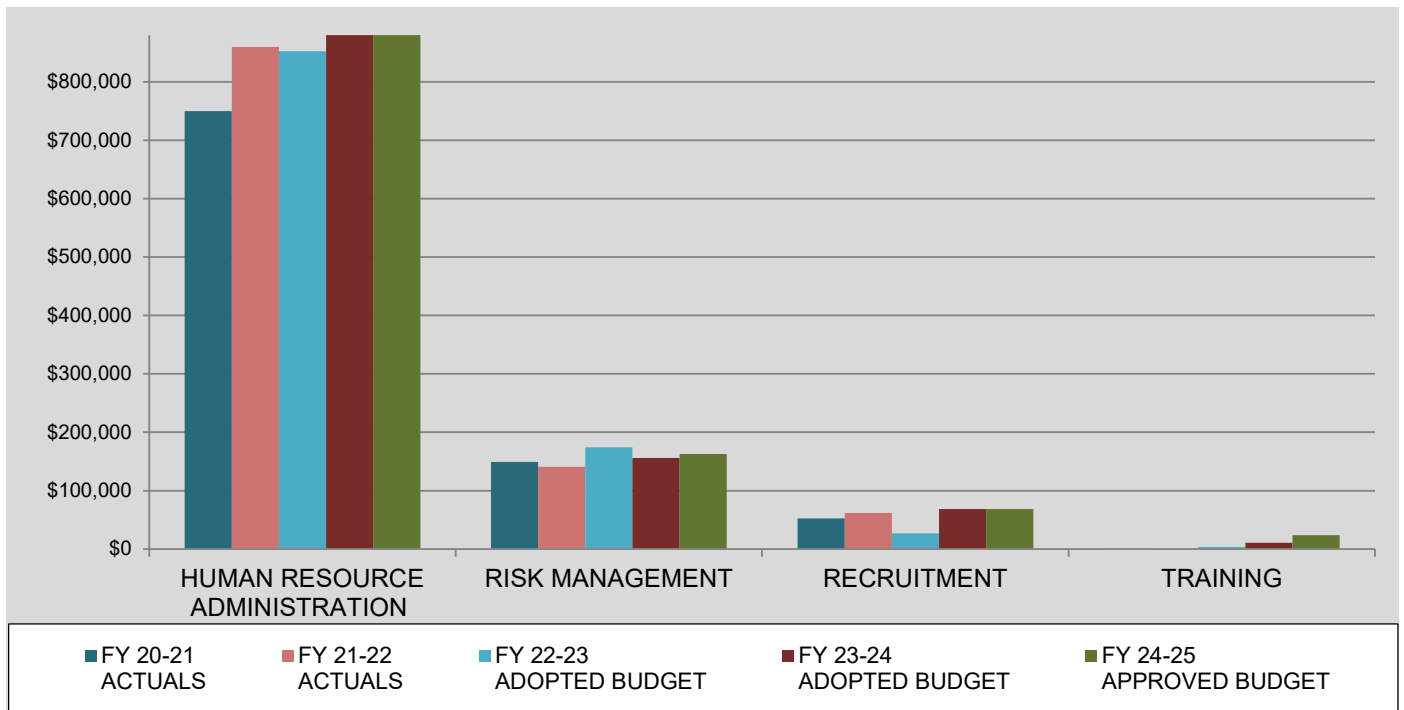
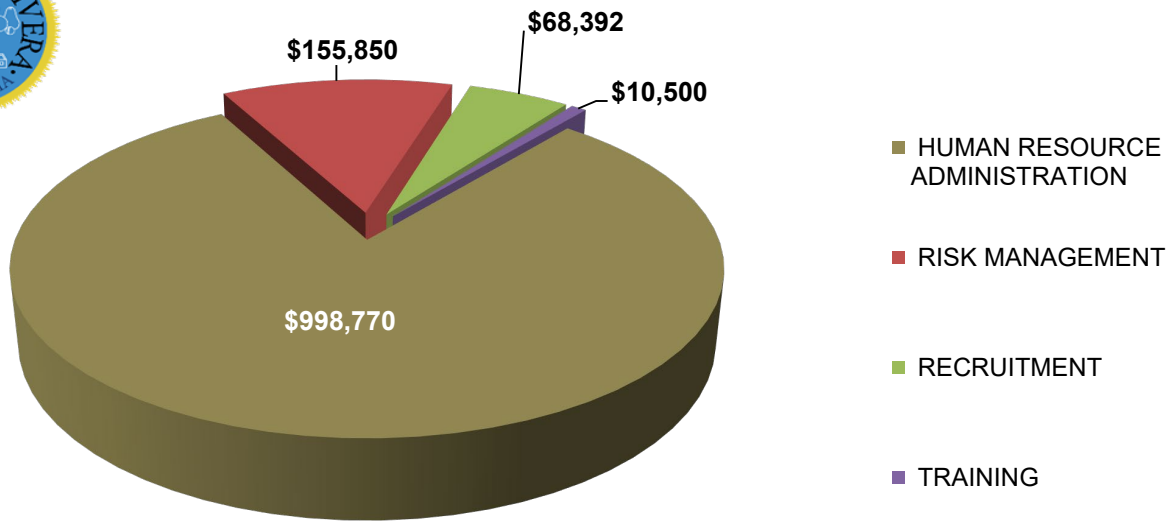
Strategic Goals	
A	Fiscal and Organizational Sustainability
B	Economic Development and Land Use
C	Infrastructure
D	Health, Wellness, and Safety
E	Community Engagement
Human Resources	

Performance activity for Human Resources:

Strategic Goal	Performance Activity	2021-22 Actual	2022-23* Estimated	2023-24 Target	2024-25 Target
A	Employment Applications Received & Reviewed	2,706	1,916	3,000	3,200
A	Recruitments Opened-to-Date	57	42	50	60
A	New Hire Orientation (Full-Time)	14	18	30	40
A	New Hire Orientation (Part-Time)	48	30	40	50
*As of May 2023					



Fiscal Year 2023-24 Adopted Budget



HUMAN RESOURCES - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
HUMAN RESOURCES - ADMINISTRATION										
60	6000	51100	SALARIES	274,333	410,059	427,643	429,144	404,951	537,671	569,794
60	6000	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	12,965	4,974	25,873	6,000	28,333	6,000	6,000
60	6000	51200	HOURLY SALARIES	15,395	21,608	19,907	21,840	20,381	24,750	25,990
60	6000	51300	OVERTIME	1,175	356	1,097	-	-	-	-
60	6000	51500	PUBLIC EMPLOYEE'S RETIREMENT	88,793	123,065	95,969	101,544	90,155	111,276	114,876
60	6000	51501	PUBLIC AGENCY RETIREMENT	567	799	745	819	809	950	975
60	6000	51504	DEFERRED COMPENSATION	1,500	1,500	1,500	1,500	2,688	5,377	5,698
60	6000	51600	WORKER'S COMPENSATION	6,203	4,826	4,789	3,983	-	4,712	5,730
60	6000	51700	DISABILITY INSURANCE	2,177	3,598	3,720	3,962	2,749	4,877	5,023
60	6000	51800	UNEMPLOYMENT INSURANCE	6,616	274	297	-	-	-	-
60	6000	51900	GROUP HEALTH & LIFE INSURANCE	41,902	47,941	37,912	39,699	41,531	55,962	58,760
60	6000	51901	CASH BACK INCENTIVE PAY	-	5,372	14,324	14,324	11,638	14,324	15,040
60	6000	51903	AUTO ALLOWANCE	400	4,800	3,400	4,800	1,820	4,800	5,040
60	6000	51904	TECHNOLOGY STIPEND	150	1,800	1,275	1,800	683	1,800	1,890
60	6000	51905	BILINGUAL PAY	600	600	600	600	1,983	1,200	1,260
60	6000	51906	POST EMPLOYMENT HEALTH PLAN	-	-	-	-	786	-	-
60	6000	51907	OPEB COST ALLOCATION	-	-	32,578	33,945	23,335	17,880	16,592
60	6000	51930	MEDICARE/EMPLOYER PORTION	4,303	6,455	7,053	6,200	7,259	7,796	8,262
Salary and Benefits Subtotal				457,079	638,026	678,682	670,160	639,102	799,375	840,930
60	6000	52100	POSTAGE	30	-	50	100	35	100	100
60	6000	52200	DEPARTMENTAL SUPPLIES	890	1,903	1,916	1,500	300	1,500	1,500
60	6000	52205	OFFICE SUPPLIES	145	300	478	500	150	500	500
60	6000	52600	MEMBERSHIP AND DUES	4,690	4,964	479	6,500	3,000	6,750	7,000
60	6000	52700	BOOKS AND PERIODICALS	247	-	-	250	250	250	250
60	6000	53200	MILEAGE REIMBURSEMENT	190	-	3	200	100	200	200
60	6000	54100	SPECIAL DEPARTMENTAL EXPENSES	468	-	-	-	-	-	-
60	6000	54400	PROFESSIONAL SERVICES	-	11,444	30,662	15,000	9,500	15,000	15,000
60	6000	54500	CONTRACTED SERVICES	69,026	43,256	43,704	52,500	38,000	54,075	55,650
60	6000	54800	CONVENTION & MTG EXPENSE	1,050	-	-	10,000	6,622	11,000	12,000
60	6000	54810	EMPLOYEE APPRECIATION	13,804	-	3,226	15,500	15,500	20,000	24,500
60	6000	54900	PROFESSIONAL DEVELOPMENT	100	986	581	3,000	3,000	3,300	3,600
60	6000	54910	TUITION REIMBURSEMENT	21,260	7,111	-	-	-	-	-
60	6000	54911	TUITION ADVANCEMENT	20,761	18,635	-	-	-	-	-
60	6000	54940	ORGANIZATIONAL LEARNING	753	-	-	-	-	-	-
60	6000	56910	LEGAL SERVICE	88,212	23,308	100,093	77,040	62,000	82,540	88,040
60	6000	57900	REPLACEMENT ACCOUNT	-	-	-	-	-	4,180	4,180
Maintenance and Operations Subtotal				221,627	111,907	181,192	182,090	138,457	199,395	212,520
HUMAN RESOURCE ADMINISTRATION				678,706	749,933	859,874	852,250	777,559	998,770	1,053,450
RISK MANAGEMENT										
60	6005	51100	SALARIES	32,905	-	-	-	-	-	-
60	6005	51500	PUBLIC EMPLOYEE'S RETIREMENT	16,764	-	-	-	-	-	-
60	6005	51600	WORKER'S COMPENSATION	1,220	-	-	-	-	-	-
60	6005	51700	DISABILITY INSURANCE	320	-	-	-	-	-	-
60	6005	51900	GROUP HEALTH & LIFE INSURANCE	6,613	-	-	-	-	-	-
60	6005	51930	MEDICARE/EMPLOYER PORTION	498	-	-	-	-	-	-
Salary and Benefits Subtotal				58,319	-	-	-	-	-	-
60	6005	52700	BOOKS AND PERIODICALS	287	368	405	600	-	600	600
60	6005	54400	PROFESSIONAL SERVICES	8,861	12,247	10,125	20,000	32,000	20,600	21,200
60	6005	54500	CONTRACTED SERVICES	128,644	128,311	128,365	142,300	47,000	121,800	126,500
60	6005	54900	PROFESSIONAL DEVELOPMENT	-	-	150	2,000	2,000	2,000	2,000
60	6005	54935	FIRST AID TREATMENT	1,826	715	1,791	6,000	6,000	7,500	9,000
60	6005	54940	ORGANIZATIONAL LEARNING	4,052	7,370	-	3,350	3,350	3,350	3,350
60	6005	56105	LIABILITY CLAIM PAYMENTS	70,000	-	-	-	-	-	-
Maintenance and Operations Subtotal				213,670	149,011	140,837	174,250	90,350	155,850	162,650
RISK MANAGEMENT				271,989	149,011	140,837	174,250	90,350	155,850	162,650

HUMAN RESOURCES - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
RECRUITMENT										
60	6010	52100	POSTAGE	191	36	133	200	100	200	200
60	6010	52200	DEPARTMENTAL SUPPLIES	1,404	341	2,071	1,600	1,000	1,600	1,600
60	6010	52205	OFFICE SUPPLIES	41	20	67	100	65	100	100
60	6010	52300	ADVERTISING AND PUBLICATION	1,459	1,000	-	-	500	1,600	1,600
60	6010	54100	SPECIAL DEPARTMENTAL EXPENSES	360	-	-	-	-	-	-
60	6010	54400	PROFESSIONAL SERVICES	7,051	7,497	14,386	16,992	7,000	16,992	16,992
60	6010	54500	CONTRACTED SERVICES	18,314	43,516	45,149	7,900	58,678	47,900	47,900
60	6010	54810	EMPLOYEE APPRECIATION	112	-	-	-	-	-	-
Maintenance and Operations Subtotal				28,931	52,410	61,806	26,792	67,343	68,392	68,392
RECRUITMENT				28,931	52,410	61,806	26,792	67,343	68,392	68,392
TRAINING										
60	6020	52200	DEPARTMENTAL SUPPLIES	19	1,011	-	-	-	-	-
60	6020	54400	PROFESSIONAL SERVICES	61	-	-	-	-	-	-
60	6020	54900	PROFESSIONAL DEVELOPMEN	-	75	-	-	-	-	-
60	6020	54940	ORGANIZATIONAL LEARNING	1,663	-	-	3,500	-	10,500	23,500
Maintenance and Operations Subtotal				1,743	1,086	-	3,500	-	10,500	23,500
TRAINING				1,743	1,086	-	3,500	-	10,500	23,500
HUMAN RESOURCES TOTAL				981,368	952,440	1,062,517	1,056,792	935,252	1,233,512	1,307,992

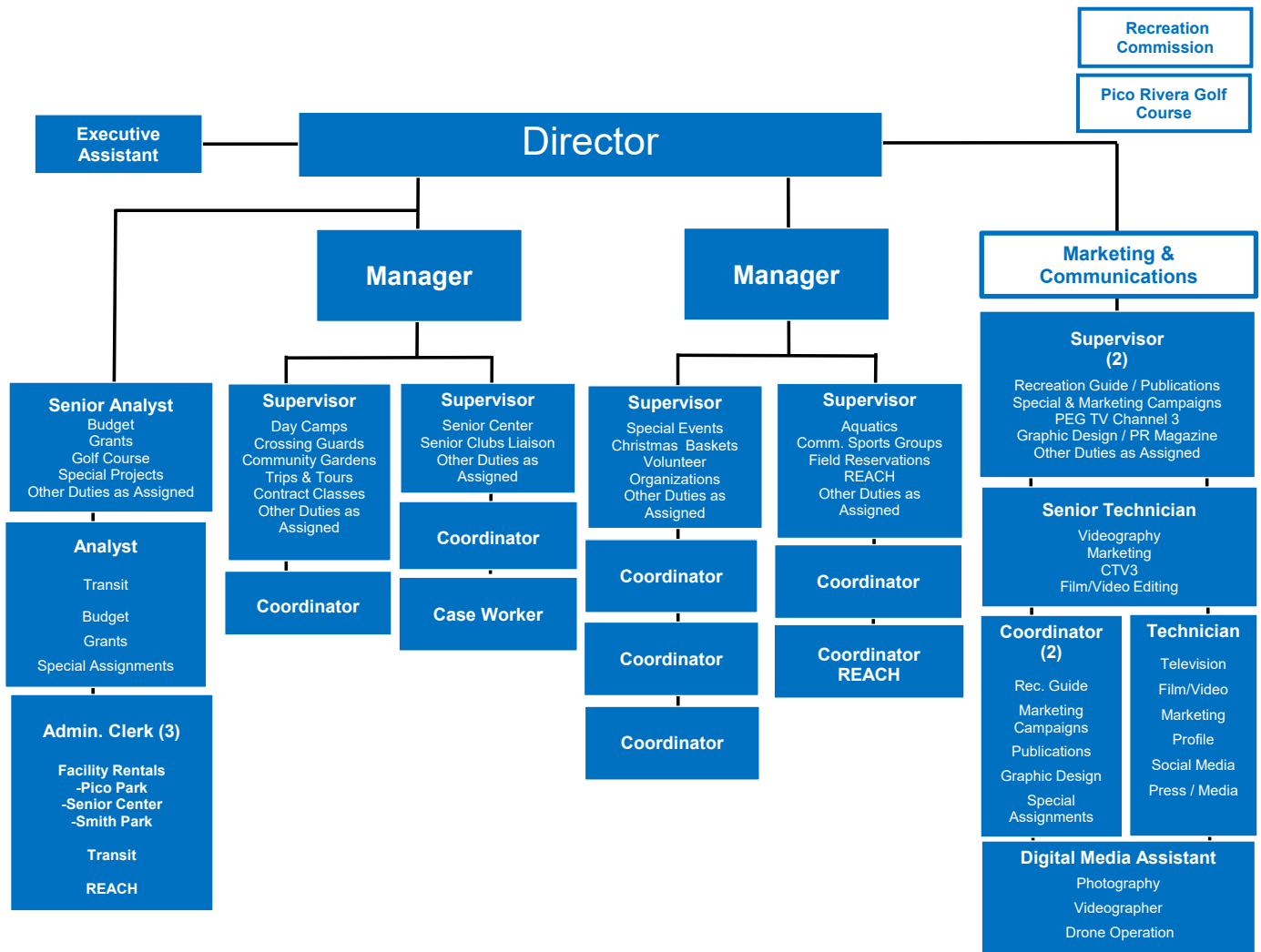
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PARKS AND RECREATION



*All operations, duties, or programs may be assigned to different staff as needed throughout the fiscal year, and each position is subject to additional duties as assigned.



**Adopted Positions, by Classification and Department
Authorized, Filled and Vacant
Fiscal Year 2023-25 (Adopted)**

	FY 22-23 Adopted	Filled	Vacancies	FY 23-24 Adopted	FY 24-25 Approved
Parks and Recreation					
Director of Parks and Recreation	1.00	1.00	0.00	1.00	1.00
Senior Manager	0.00	0.00	0.00	0.00	0.00
Manager	2.00	0.00	-2.00	2.00	2.00
Supervisor	6.00	6.00	0.00	6.00	6.00
Senior Analyst	1.00	1.00	0.00	1.00	1.00
Analyst	1.00	1.00	0.00	1.00	1.00
Caseworker	1.00	1.00	0.00	1.00	1.00
Coordinator	8.00	8.00	-1.00	9.00	9.00
Executive Assistant	1.00	0.00	-1.00	1.00	1.00
Administrative Clerk	3.00	3.00	0.00	3.00	3.00
Senior Technician	1.00	1.00	0.00	1.00	1.00
Technician	1.00	1.00	0.00	1.00	1.00
Digital and Media Assistant	1.00	1.00	0.00	1.00	1.00
	27.00	24.00	-4.00	28.00	28.00

**MISSION STATEMENT**

"We enhance the quality of life for Pico Rivera's present and future generations by providing safe, welcoming parks and facilities, creative programs, and promoting opportunities for healthy lifestyles."

The Department of Parks and Recreation enhances the quality of life for Pico Rivera residents and positively influences the community by offering quality recreational opportunities for all residents and visitors. The department is committed to providing services that strengthen Pico Rivera's image and provide a sense of place, thereby supporting economic development, increasing public engagement, and promoting health and wellness. The Parks and Recreation Department is comprised of the following programs and operational areas:

ADMINISTRATION

The Parks and Recreation Administration is responsible for the leadership and oversight of a wide range of recreational facilities, parks, programs, services, and Golf Course operations. Staff maintain budgetary control and fiscal responsibility for the department, grants management, strategic planning, interdepartmental coordination, and collaboration with the School Districts, sports leagues, Parks and Recreation Commission, Veterans Commission, and other community based organizations.

COMMUNITY EVENTS, PROGRAMS, AND SERVICES

Parks and Recreation provides community programs and services for people of all ages and developmental abilities that encompass community engagement, leisure and cultural programming, special events, aquatics, camps, educational services, grant funded programs such as the REACH after school and Summer Lunch program. The Department also coordinates multi-interest fee-based classes, workshops, seminars, and excursions for all ages. Contract instructors conduct fee-based classes in various specialties, including: fine and applied art, fitness, self-defense, self-improvement, and dance, among others. Parks and Recreation Department collaborate and provide support to non-departmental organizations with annual events or programs that include Christmas Basket Committee, provide crossing guards for the El Rancho Unified School District and assist the Sheffis Department with National Night Out and Toy Giveaway.

MARKETING AND MEDIA COMMUNICATIONS

Marketing and Media Communications staff are responsible for publicizing City and Department services by providing writing, design, digital, social media, and video support. This includes developing and publishing several editorials such as the Recreation Guide, PROFILE, and other publications. In addition, this division provides timely and informative content to the community through the City's website, various social media platforms, and Channel 3 TV cable channel.

MISSION STATEMENT continued**PARKS AND FACILITIES**

The Department of Parks and Recreation oversees, operates, and coordinates the reservation and rentals of parks and recreational facilities for its community groups, residents, employers, and visitors. Over 120 developed acres are home to nine (9) parks, multiple athletic fields, an outdoor futsal court, two indoor gymnasiums, a skate park, an aquatic facility, a community garden, two (2) sets of handball courts, batting cages, a youth center, and a senior center.

SENIOR SERVICES

Senior Services are offered to empower and provide senior citizens aged 50 years and over access to physical, leisure, social, and life-enhancing and sustaining programs and services, thus allowing older adults to thrive and age healthfully in the community. To support this, the Pico Rivera Senior Center maintains a schedule of classes, social services, and special events for the senior population.

Continuous programs include health screenings, dances, a variety of exercise/leisure classes, and the Dial-A-Cab and Dial-A-Van transportation programs. A Senior Resource Program is also offered to reinforce this group's quality of life, health and well-being. This program provides senior citizens assistance, advocacy, and liaison services for various resources related to housing, food, healthcare, and transportation among others. The Center also operates a fitness center with exercise equipment and a computer lab complete with free Wi-Fi.

SPORTS

Parks & Recreation sports staff coordinate traditional and non-traditional sports programs for youth, adults, and seniors. Staff oversee the youth basketball and futsal leagues, the senior co-ed softball league (Go-Getters), as well as the adult softball (MLS) and basketball (Eli) leagues.

ACCOMPLISHMENTS**CIP Projects**

- Completed Phase 1 of Smith Park Aquatic Renovation
- Began design phase of the Alebrije Dog Park
- Began design phase of the Youth Center Renovation
- Began design phase of the Rio Hondo Park Renovation
- Acquired land for development of The PAD (Passons Active Depot)
- Began design of the Utility Box Art Program
- Began design phase for Pico Park Outdoor Restrooms

Department Awards

- "Photography Award of Distinction" from California Association of Public Information Officials (CAPIO)
- "Best of the Best" award for *Pico Rivera Transit Graphic Design - Print* from California Association of Public Information Officials (CAPIO).

ACCOMPLISHMENTS continued

- “Epic Award” for *Pico Rivera Transit Graphic Design* from California Association of Public Information Officials (CAPIO)
- “Rebrand Award of Distinction” for *Pico Rivera Transit* from California Association of Public Information Officials (CAPIO)
- 1st place “Award in Excellence in Marketing” for *Pico Rivera Transit Dial-A-Ride* program from California Association of Coordinated Transportation (CalAct)
- “Award of Excellence” recipient for *Pico Park Roldan Mini-Pitch* in the “Excellence in Design Park Planning” Category from California Parks & Recreation Society (CPRS)
- Vanessa Sida “Community Hero Award” Winner for the *Backpack Giveaway* from California Parks & Recreation - District 13 (CPRSD13).

Programs and ServicesFacility and Programming

- Grand opening of the Roldan Mini-Pitch and public/private partnership with the Roldan Family.
- Collaboration with ERUSD to pursue and secure public and private funding opportunities for the renovation of Ruben Salazar High School.
- Developed PlayPASS subsidy program. The program will subsidize the registration fee for income eligible youth to be able to participate in recreational youth sports programs.
 - Over 50 participants were awarded assistance.
- Awarded a \$20,000 grant from National Recreation and Parks Association (NRPA) towards the PlayPASS program.
- Awarded a New Mini-Pitch from National Recreation and Parks Association (NRPA) valued at \$100,000.
- Over 12,5000 meals were served for the Summer Food Service Program.

Grants

- Obtained a \$1,050,000 million dollar grant for The PAD project from Congresswoman Linda Sánchez
- Secured \$450,000 in grant funding towards the Outdoor Equity Program (OEP), from California State Parks, that will offer new outdoor excursions and experiences to our community.

Special Events

- Successfully partnered with AJUA (Asociación de Jaliscienses Unidos en Acción) for Fiestas Patrias event.
- Successfully hosted thirteen (13) city-wide Special Events:

Aquatic Center

- Obtained \$17 million dollars from Senator Bob Archuleta to renovate the Smith Park Aquatic Center and Rio Hondo Park.
- Developed a new design for the Smith Park Aquatic Center.
- Successfully held six (6) Pool Days, in partnership with local cities, to ensure residents had access to aquatic programs, pending the Aquatic Center renovation.

REACH

- Held at eight (8) Elementary sites: Birney Tech Academy, Durfee Elementary, Magee Academy of Arts & Sciences, North Ranchito Elementary, Rio Vista Elementary, Rivera Elementary, South Ranchito Dual Language Academy, and Valencia Academy of the Arts.

ACCOMPLISHMENTS continued

- Approximately 482 students served.

Senior Center

- Pico Rivera Senior Center Meal program resumed.
- Successfully partnered with Beverly Hospital to offer Wellness Classes and Health Screenings at the Senior Center.
- Senior Clubs resumed Club meetings. A grand total of 200 seniors meet regularly.
- Veterans Resource Center opens at the Pico Rivera Senior Center.
 - Over 130 Veterans Service Officer appointments were made.
- Over 1,200 Case Worker Appointments were made.

Transportation

- Purchased three (3) new transportation vehicles. Two (2) vehicles for Recreation Transit and one for Dial-A-Ride.
- Ribbon Cutting ceremony was held to roll out the City's new Transportation/Dial-A-Ride program, "Pico Rivera Transit (PRT)". Over 160 Pico Rivera senior and disabled residents signed up for program.
- Showcase new van designs for three (3) PRT vehicles.
- Over 11,000 trips and over 300 new participants
- Recreation Transit/Trips and Tours - 23 excursions

Media & Communications

- 2022 CAPIO EPIC Award in Graphic Design – Online category for 2021's Community Bike Ride. The project also received 1 of the 3 "Best in Show Award" for all statewide entries.
- Issued 12 Profiles.

INITIATIVES**Program & Services**Facility and Programming

- Complete renovations for The PAD and The Alebrije Dog Park.
- Revise City policies and resolutions to allow for the general public's rental of Parks and Recreation facilities and fields.
- Complete renovations for the Senior Center patio, Youth Center, Pico and Rivera Parks' Gym HVAC, and Rivera and Smith Parks' facility roofing
- Align Department operations and programs to provide long-term sustainability.
- Begin renovation and construction on Rio Hondo Park Youth Center with estimated completed date of late 2024.
- Implement Rio Hondo Park Nature Program.
- Over 15,000 meals are anticipated to be served for the Summer Food Service Program.
- Complete Pico Park Outdoor Restroom
- Renovate Senior Center Indoor Restrooms

Grants

- Continue to apply for and receive grants to enhance recreation programming.
- Identify and capitalize on opportunities to acquire and build new recreation facilities or park space.
- Work closely in partnership with S&S LaBarge to maintain a beautiful Golf Course.

INITIATIVES continued

Special Events

- 14 events are scheduled for each of the following Fiscal Year: 2023-24 and 2024-2025: Firework Spectacular, (2) Movies in the Park, (3) Summer Street Fests, Fiestas Patrias, Halloween Spectacular, Veterans Day Ceremony, Holiday Festival and Tree Lighting, Christmas Baskets Food Distribution, Easter Eggstravaganza, Certified Farmers Market on Wednesday nights, and Memorial Ceremony.

Aquatic Center

- Develop engineering plans for the Smith Park Aquatic Center
- Begin construction early 2025.
- Continue partnership with neighboring cities for pool access: approximately 8 Pool Days.

Media & Communications

- 3 Recreation Guides and 12 Profile issues

REACH

- Service eight (8) Elementary Sites: Birney Tech Academy, Durfee Elementary, Magee Academy of Arts & Sciences, North Ranchito Elementary, Rio Vista Elementary, Rivera Elementary, South Ranchito Dual Language Academy, and Valencia Academy of the Arts
- Approx. 800 students to be served.

Senior Center

- Will host approximately 30 events: Afternoon dances, Music on Mines, Taco Night, Mother's Day Tea, Father's Day Celebration, Health and Fitness Day, Movie Nights, Older American Month Celebration Events, etc.

Transportation

- Dial-A-Ride: over 15,000 trips expected.
- Recreation Transit/Trips & Tours: approximately 32 excursions

CORE SERVICES

Administration & Recreation Commission
 Community and Recreation Events, Programs, and Services
 Media & Communications / Community Engagement
 Parks, Facilities, and Recreation Amenities
 Senior Services and Dial-A-Ride Program
 Youth & Adult Sports and Golf Course

Performance Measures

Strategic Goals	
A	Fiscal and Organizational Sustainability
B	Economic Development and Land Use
C	Infrastructure
D	Health, Wellness, and Safety
E	Community Engagement
Parks and Recreation	

Performance activity for Camps:

Strategic Goal	Performance Activity Camps	2021-22 Actual	2022-23* Estimated	2023-24 Target	2024-25 Target
E	Summer (8 Weeks)	522	608	760	760
E	Winter (3 Weeks)	103	116	120	120
E	Spring (1 Week)	35	27	30	30
*As of May 2023					

Performance activity for the Senior Center (Events for FY 2023-24 and FY 2024-25 vary and approximately 30 total events estimated):

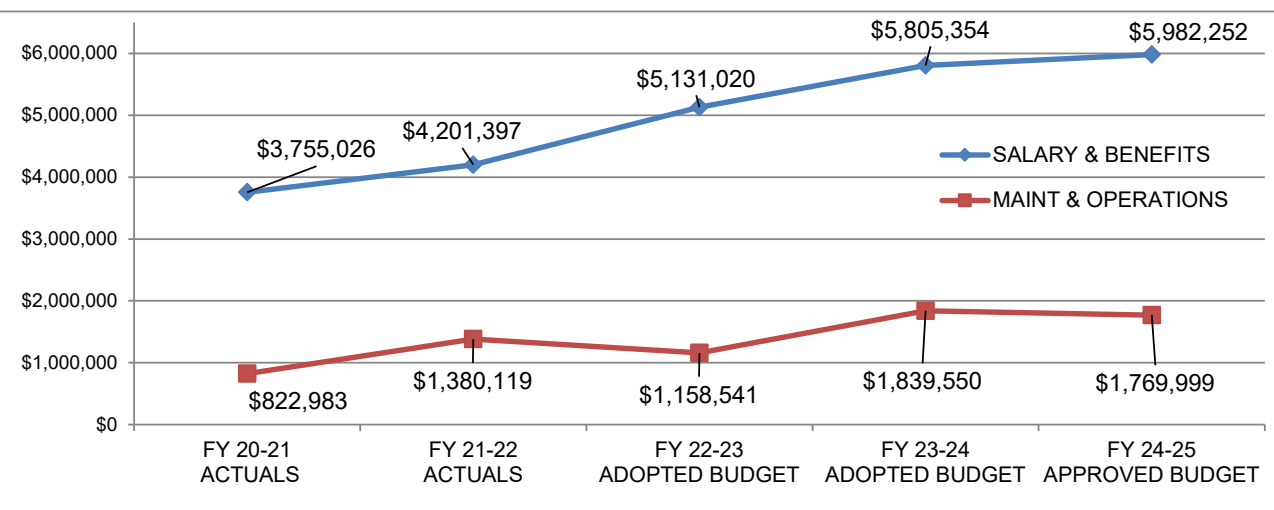
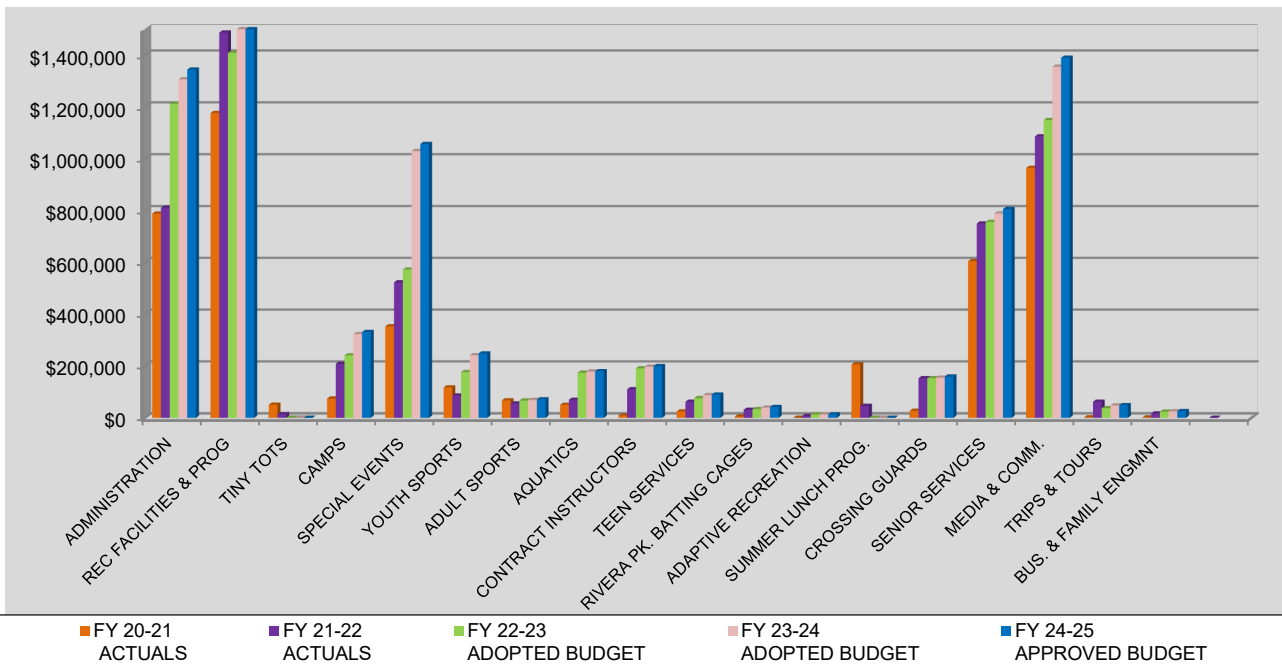
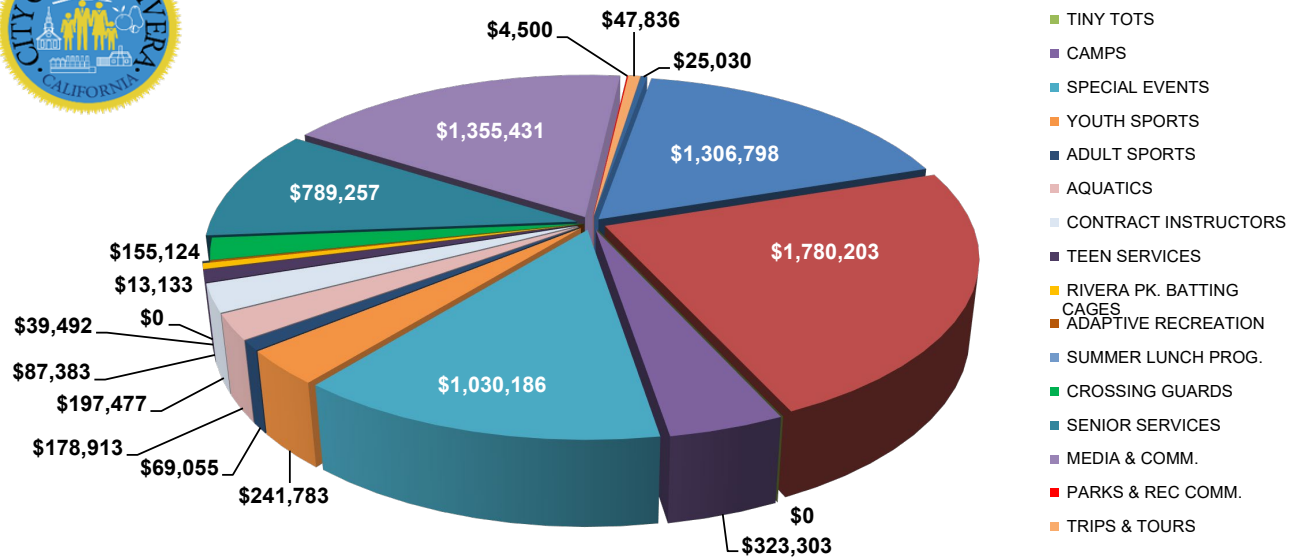
Strategic Goal	Performance Activity Senior Center	2021-22 Actual	2022-23* Estimated
E	Senior Appreciation Day	166	134
E	Taco Day**	-	82
E	Grandparents' Day**	-	46
E	Halloween Party	179	50
D + E	Flu Shot Clinic**	-	100
E	Veterans Meet & Greet**	-	55
E	Thanksgiving Luncheon	100	70
E	Valentines Day Celebration**	-	92
E	Christmas Luncheon	200	120
E	Spring Fling Dance**	-	63
E	Sept. 16th Mariachi Celebration	92	120
E	Viva El Mariachi Concert	120	102
E	Mother's Day / Dia de las Madres	67	112
E	Celebrate Aging Dance**	-	112
E	Cafecito Con Amigos**	-	50
D + E	Senior Health & Fitness Day**	-	119
E	Here Comes the Sun Dance**	-	112
E	National Bingo Day**	-	65
**New event for FY 22-23			*As of May 2023

Performance activity for Special Events:

Strategic Goal	Performance Activity Special Events	2021-22 Actual	2022-23* Estimated	2023-24 Target	2024-25 Target
E	Firework Spectacular	12,000	15,000	12,000	12,000
E	Movies in the Park (1 of 2)	100	150	150	150
E	Movies in the Park (2 of 2)	300	300	200	250
E	Summer Street Fest #1	7,500	9,000	10,000	12,000
E	Summer Street Fest #2	8,000	10,000	12,000	14,000
E	Summer Street Fest #3 (beg. 2023-24)	-	-	12,000	14,000
E	Fiestas Patrias	10,000	12,000	8,000	9,000
E	Halloween Spectacular	5,000	6,500	7,500	7,500
E	Veterans Day Ceremony	450	400	300	400
E	Holiday Festival & Tree Lighting	10,000	5,000	5,000	5,000
E	Christmas Baskets Food Distribution	1,000	1,000	1,000	1,000
E	Easter Eggstravaganza	6,000	6,500	7,000	7,500
E	Certified Farmers Market (Wednesdays)	20,000	22,000	25,000	20,000
E	Memorial Day Ceremony	450	400	350	400
*As of May 2023					



Fiscal Year 2023-24 Adopted Budget



PARKS & RECREATION - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
ADMINISTRATION										
80	8000	51100	SALARIES	428,281	352,256	378,018	676,344	356,192	700,918	728,102
80	8000	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	34,631	21,361	38,050	11,000	6,146	11,000	11,000
80	8000	51200	HOURLY SALARIES	57,794	42,675	18,307	64,750	49,300	75,291	77,544
80	8000	51300	OVERTIME	2,388	-	770	900	-	900	900
80	8000	51500	PUBLIC EMPLOYEE'S RETIREMENT	150,991	150,862	91,256	160,036	85,455	145,056	146,793
80	8000	51501	PUBLIC AGENCY RETIREMENT	2,117	1,047	453	2,430	1,811	2,823	2,908
80	8000	51504	DEFERRED COMPENSATION	1,605	1,485	1,075	2,400	4,243	7,009	7,281
80	8000	51600	WORKER'S COMPENSATION	11,180	6,572	4,091	6,277	-	6,143	7,321
80	8000	51700	DISABILITY INSURANCE	4,039	2,903	2,820	6,373	2,756	6,358	6,549
80	8000	51800	UNEMPLOYMENT INSURANCE	5,009	12,663	53	-	-	-	-
80	8000	51900	GROUP HEALTH & LIFE INSURANCE	63,581	68,645	43,410	124,197	25,073	102,049	107,152
80	8000	51901	CASH BACK INCENTIVE PAY	8,218	-	11,340	14,324	13,966	14,324	15,040
80	8000	51903	AUTO ALLOWANCE	2,000	2,600	4,800	4,800	4,680	4,800	5,040
80	8000	51904	TECHNOLOGY STIPEND	225	375	1,800	1,800	1,755	1,800	1,890
80	8000	51905	BILINGUAL PAY	125	600	600	-	358	1,200	1,260
80	8000	51906	POST EMPLOYMENT HEALTH PLAN	300	-	1,176	1,792	2,082	2,122	2,228
80	8000	51907	OPEB COST ALLOCATION	-	-	36,256	53,499	36,776	23,307	21,202
80	8000	51930	MEDICARE/EMPLOYER PORTION	7,738	5,831	6,289	9,820	6,893	10,163	10,557
80	8000	51961	VACANCY SAVINGS OFFSET	-	-	39,654	-	-	-	-
Salary and Benefits Subtotal				780,220	669,876	680,218	1,140,742	597,485	1,115,263	1,152,767
80	8000	52100	POSTAGE	-	-	6	-	-	-	-
80	8000	52200	DEPARTMENTAL SUPPLIES	22,633	6,105	5,982	4,000	3,500	4,000	4,000
80	8000	52205	OFFICE SUPPLES	1,817	3,904	3,431	3,708	3,700	3,708	3,708
80	8000	52250	UNIFORMS	3,754	243	10,082	10,300	10,300	10,300	10,300
80	8000	52400	PRINT, DUPLICATE & PHOTOCOPYING	1,234	-	-	927	927	927	927
80	8000	52600	MEMBERSHIP AND DUES	3,925	3,255	3,165	4,100	-	4,100	4,100
80	8000	53200	MILEAGE REIMBURSEMENT	388	30	-	258	-	258	258
80	8000	53500	SMALL TOOLS & EQUIPMENT	-	-	800	800	66	800	800
80	8000	54400	PROFESSIONAL SERVICES	17	-	-	-	-	-	-
80	8000	54500	CONTRACTED SERVICES	12,204	103,726	65,490	20,000	41,170	70,000	70,000
80	8000	54530	CREDIT CARD SERVICE CHARGES	33,870	817	-	1,236	-	1,236	1,236
80	8000	54800	CONVENTION & MTG EXPENSES	9,045	181	7,550	6,000	1,028	6,000	6,000
80	8000	54900	PROFESSIONAL DEVELOPMENT	1,660	625	3,682	3,863	35,000	3,863	3,863
80	8000	56910	LEGAL SERVICE	-	-	31,212	16,400	7,737	16,400	16,400
80	8000	57300	FURNITURE & EQUIPMENT	-	28	-	-	-	-	-
80	8000	57900	REPLACEMENT ACCOUNT	-	-	-	-	-	69,943	69,943
Maintenance and Operations Subtotal				90,546	118,914	131,400	71,592	103,428	191,535	191,535
ADMINISTRATION				870,766	788,790	811,618	1,212,334	700,913	1,306,798	1,344,302

REC FACILITIES & PROGRAMS

80	8100	51100	SALARIES	481,426	411,485	284,417	412,066	350,053	453,069	471,395
80	8100	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	22,371	29,482	22,044	12,000	26,393	12,000	12,000
80	8100	51200	HOURLY SALARIES	301,464	286,458	460,082	613,948	467,002	832,091	851,053
80	8100	51300	OVERTIME	-	-	-	-	479	-	-
80	8100	51500	PUBLIC EMPLOYEE'S RETIREMENT	139,622	142,526	67,252	97,502	89,241	93,764	95,038
80	8100	51501	PUBLIC AGENCY RETIREMENT	10,863	9,975	16,550	17,700	18,068	31,203	31,914
80	8100	51504	DEFERRED COMPENSATION	1,980	1,498	1,170	1,650	2,461	4,759	4,950
80	8100	51600	WORKER'S COMPENSATION	15,035	5,850	3,074	3,824	-	3,971	4,740
80	8100	51700	DISABILITY INSURANCE	4,516	3,907	2,569	3,854	3,352	4,351	4,482
80	8100	51800	UNEMPLOYMENT INSURANCE	28,731	61,539	3,138	-	-	-	-
80	8100	51900	GROUP HEALTH & LIFE INSURANCE	70,816	52,221	47,626	94,053	59,892	88,249	92,662
80	8100	51901	CASH BACK INCENTIVE PAY	18,410	15,518	4,297	9,311	9,078	9,311	9,776
80	8100	51905	BILINGUAL PAY	1,200	600	435	1,125	1,556	1,650	1,733
80	8100	51907	OPEB COST ALLOCATION	-	-	24,685	32,594	22,406	15,065	13,727
80	8100	51930	MEDICARE/EMPLOYER PORTION	11,837	10,526	10,848	6,065	13,324	6,570	6,835
80	8100	51961	VACANCY SAVINGS OFFSET	-	37,610	-	-	-	-	-

PARKS & RECREATION - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
Salary and Benefits Subtotal				1,108,271	1,069,195	948,186	1,305,692	1,063,304	1,556,053	1,600,305
80	8100	52200	DEPARTMENTAL SUPPLIES	11,355	10,013	9,047	10,190	6,000	11,300	11,300
80	8100	52205	OFFICE SUPPLIES	1,860	2,878	3,929	3,605	4,053	3,605	3,605
80	8100	52400	PRINT, DUPLICATE & PHOTOCOPYING	-	750	-	-	-	-	-
80	8100	53500	SMALL TOOLS & EQUIPMENT	3,160	12,471	68,268	23,000	48,000	59,192	59,192
80	8100	54100	SPECIAL DEPARTMENTAL EXPENSES	5,550	-	-	-	-	-	-
80	8100	54500	CONTRACTED SERVICES	9,660	8,297	449,720	66,746	120,000	120,053	66,746
80	8100	54800	CONVENTION & MTG EXPENSES	40	-	-	-	-	-	-
80	8100	57300	FURNITURE AND EQUIPMENT	18,983	73,231	7,959	-	-	30,000	-
Maintenance and Operations Subtotal				50,607	107,641	538,923	103,541	178,053	224,150	140,843
REC FACILITIES & PROGRAMS				1,158,878	1,176,836	1,487,110	1,409,233	1,241,357	1,780,203	1,741,148

TINY TOTS

80	8101	51100	SALARIES	735	13,771	200	-	-	-	-
80	8101	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	2,093	978	-	-	-	-
80	8101	51200	HOURLY SALARIES	76,472	5,304	10,094	-	-	-	-
80	8101	51500	PUBLIC EMPLOYEE'S RETIREMENT	818	6,898	41	-	-	-	-
80	8101	51501	PT RETIREMENT	2,753	142	337	-	-	-	-
80	8101	51504	DEFERRED COMPENSATION	38	103	-	-	-	-	-
80	8101	51600	WORKER'S COMPENSATION	1,610	322	2	-	-	-	-
80	8101	51700	DISABILITY INSURANCE	57	126	7	-	-	-	-
80	8101	51800	UNEMPLOYMENT INSURANCE	10,264	17,719	1,980	-	-	-	-
80	8101	51900	GROUP HEALTH & LIFE INSURANCE	1,314	3,197	118	-	-	-	-
80	8101	51930	MEDICARE/EMPLOYER PORTION	1,252	292	171	-	-	-	-
Salary and Benefits Subtotal				95,313	49,967	13,928	-	-	-	-
80	8101	52200	DEPARTMENTAL SUPPLIES	3,820	398	-	-	-	-	-
Maintenance and Operations Subtotal				3,820	398	-	-	-	-	-
TINY TOTS				99,133	50,365	13,928	-	-	-	-

SPECIAL EVENTS

80	8102	51100	SALARIES	108,282	117,697	110,039	148,943	167,172	165,884	170,860
80	8102	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	4,815	12,546	6,782	7,810	18,186	7,810	7,810
80	8102	51200	HOURLY SALARIES	79,707	32,402	74,513	104,965	108,825	175,148	181,602
80	8102	51300	OVERTIME	4,469	3,443	985	5,400	1,123	5,400	5,400
80	8102	51500	PUBLIC EMPLOYEE'S RETIREMENT	31,993	31,896	26,107	35,243	40,900	34,330	34,447
80	8102	51501	PUBLIC AGENCY RETIREMENT	3,024	1,148	2,624	3,967	4,055	7,678	7,920
80	8102	51504	DEFERRED COMPENSATION	250	265	255	250	429	1,659	1,709
80	8102	51600	WORKER'S COMPENSATION	3,347	1,182	1,192	1,382	-	1,454	1,718
80	8102	51700	DISABILITY INSURANCE	1,056	1,118	995	1,414	1,554	1,588	1,636
80	8102	51800	UNEMPLOYMENT INSURANCE	2,511	7,544	349	-	-	-	-
80	8102	51900	GROUP HEALTH & LIFE INSURANCE	16,188	17,485	17,926	24,655	23,545	24,583	25,812
80	8102	51901	CASH BACK INCENTIVE PAY	2,296	-	-	7,162	6,983	7,162	7,520
80	8102	51905	BILINGUAL PAY	300	300	300	375	1,239	750	788
80	8102	51907	OPEB COST ALLOCATION	-	-	7,452	11,781	8,099	5,516	4,975
80	8102	51930	MEDICARE/EMPLOYER PORTION	2,942	2,377	2,677	2,175	4,666	2,405	2,477
Salary and Benefits Subtotal				261,180	229,404	252,196	355,522	386,775	441,367	454,674
80	8102	52200	DEPARTMENTAL SUPPLIES	46,566	62,700	86,008	49,905	70,421	65,530	65,530
80	8102	52205	OFFICE SUPPLIES	1,509	3,023	1,891	7,520	7,520	8,040	8,040
80	8102	52300	ADVERTISING AND PUBLICATION	-	261	-	-	-	-	-
80	8102	52400	PRINT, DUPLICATE & PHOTOCOPYING	6,685	3,673	1,816	25,960	41,271	32,800	32,800
80	8102	53301	EQUIPMENT RENTAL	102,565	5,001	59,424	42,193	120,181	159,970	159,970
80	8102	53500	SMALL TOOLS & EQUIPMENT	1,290	3,998	5,580	-	31,094	14,400	14,400
80	8102	54500	CONTRACTED SERVICES	124,276	27,711	116,335	91,391	367,496	274,179	287,935
80	8102	54700	INSURANCE & SURETY BOND	1,884	-	-	-	5,000	7,500	7,500

PARKS & RECREATION - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
80	8102	57300	FURNITURE AND EQUIPMENT	37,497	17,359	-	-	-	26,400	26,400
Maintenance and Operations Subtotal				322,271	123,725	271,053	216,969	642,983	588,819	602,575
SPECIAL EVENTS				583,452	353,128	523,250	572,491	1,029,758	1,030,186	1,057,249

YOUTH SPORTS

80	8103	51100	SALARIES	49,032	48,717	32,346	30,211	33,294	33,332	34,332
80	8103	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	4,965	3,401	3,696	4,301	3,978	4,301	4,301
80	8103	51200	HOURLY SALARIES	58,841	6,891	23,702	76,137	51,536	130,505	135,590
80	8103	51500	PUBLIC EMPLOYEE'S RETIREMENT	14,729	14,911	7,681	7,148	8,207	6,898	6,922
80	8103	51501	PUBLIC AGENCY RETIREMENT	2,136	259	738	2,397	1,904	4,894	5,085
80	8103	51504	DEFERRED COMPENSATION	275	275	175	175	300	333	343
80	8103	51600	WORKER'S COMPENSATION	1,636	591	356	280	-	292	345
80	8103	51700	DISABILITY INSURANCE	458	459	299	292	315	322	332
80	8103	51800	UNEMPLOYMENT INSURANCE	5,888	12,007	372	-	-	-	-
80	8103	51900	GROUP HEALTH & LIFE INSURANCE	10,300	12,253	8,443	8,348	8,165	8,528	8,955
80	8103	51907	OPEB COST ALLOCATION	-	-	2,371	2,390	1,643	1,108	1,000
80	8103	51930	MEDICARE/EMPLOYER PORTION	1,660	849	841	455	1,354	483	498
Salary and Benefits Subtotal				149,920	100,612	81,019	132,134	110,696	190,996	197,703
80	8103	52200	DEPARTMENTAL SUPPLIES	(1,288)	4,839	1,068	3,134	3,000	3,138	3,138
80	8103	52205	OFFICE SUPPLIES	-	225	-	412	400	412	412
80	8103	52255	PARTICIPANT UNIFORMS	7,314	6,948	1,711	21,866	15,000	27,600	27,600
80	8103	52600	MEMBERSHIP AND DUES	290	130	190	1,557	-	1,637	1,637
80	8103	54400	PROFESSIONAL SERVICES	2,379	-	-	-	-	-	-
80	8103	54500	CONTRACTED SERVICES	11,042	-	1,965	17,400	9,000	18,000	18,000
80	8103	57300	FURNITURE & EQUIPMENT	-	4,259	-	-	-	-	-
Maintenance and Operations Subtotal				19,737	16,401	4,933	44,369	32,400	50,787	50,787
YOUTH SPORTS				169,657	117,013	85,952	176,503	143,096	241,783	248,490

AQUATICS

80	8104	51100	SALARIES	3,588	8,262	10,660	15,545	12,305	17,150	17,664
80	8104	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	1,256	1,256	1,992	1,134	1,613	1,134	1,134
80	8104	51200	HOURLY SALARIES	80,142	7,276	6,723	3,656	7,920	5,931	6,107
80	8104	51500	PUBLIC EMPLOYEES RETIREMENT	2,176	4,139	2,449	3,678	3,075	3,549	3,562
80	8104	51501	PUBLIC AGENCY RETIREMENT	3,094	247	251	280	294	222	229
80	8104	51504	DEFERRED COMPENSATION	23	62	70	75	147	171	177
80	8104	51600	WORKER'S COMPENSATION	1,984	193	114	144	-	150	178
80	8104	51700	DISABILITY INSURANCE	34	76	97	150	119	165	170
80	8104	51800	UNEMPLOYMENT INSURANCE	5,235	16,438	696	-	-	-	-
80	8104	51900	GROUP HEALTH & LIFE INSURANCE	768	1,916	2,482	4,070	2,658	3,672	3,855
80	8104	51907	OPEB COST ALLOCATION	-	-	1,220	1,230	846	570	514
80	8104	51930	MEDICARE/EMPLOYER PORTION	1,399	240	267	225	343	249	256
Salary and Benefits Subtotal				99,700	40,105	27,020	30,187	29,318	32,963	33,846
80	8104	52200	DEPARTMENTAL SUPPLIES	557	3,893	941	-	-	-	-
80	8104	52205	OFFICE SUPPLIES	-	-	46	250	250	250	250
80	8104	52210	SUPPLIES/CHEMICALS	8,017	4,065	13,169	25,895	2,775	25,895	25,895
80	8104	52250	UNIFORMS	1,047	-	-	-	-	-	-
80	8104	53300	EQUIPMENT MAINTENANCE	119	1,362	-	7,000	7,000	7,000	7,000
80	8104	53301	EQUIPMENT RENTAL	5,900	-	-	-	-	-	-
80	8104	53450	SWIMMING POOL MAINTENANCE	-	-	-	1,600	-	1,600	1,600
80	8104	53500	SMALL TOOLS & EQUIPMENT	-	-	345	4,200	-	6,200	6,200
80	8104	54500	CONTRACTED SERVICES	-	-	27,319	100,000	50,000	100,000	100,000
80	8104	54510	CONTRACT INSTRUCTORS	(207)	-	-	-	-	-	-
80	8104	54700	INSURANCE & SURETY BOND	(392)	-	-	-	-	-	-
80	8104	54900	PROFESSIONAL DEVELOPMENT	90	600	-	3,605	-	3,605	3,605
80	8104	56205	PERMIT - FEE - LICENSES	888	-	559	1,400	958	1,400	1,400
Maintenance and Operations Subtotal				16,020	9,920	42,380	143,950	60,983	145,950	145,950

PARKS & RECREATION - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
AQUATICS				115,720	50,025	69,400	174,137	90,301	178,913	179,796
REACH										
80	8105	57300	FURNITURE & EQUIPMENT	51,570	-	-	-	-	-	-
Maintenance and Operations Subtotal				51,570	-	-	-	-	-	-
REACH				51,570	-	-	-	-	-	-
CONTRACT INSTRUCTORS										
80	8107	51100	SALARIES	-	-	53,101	34,526	38,024	38,094	39,236
80	8107	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	2,359	-	2,496	-	-
80	8107	51200	HOURLY SALARIES	2,128	-	-	20,000	73	23,087	23,777
80	8107	51500	PUBLIC EMPLOYEE'S RETIREMENT	-	-	12,645	8,170	9,393	7,884	7,911
80	8107	51501	PUBLIC AGENCY RETIREMENT	80	-	-	300	3	866	892
80	8107	51504	DEFERRED COMPENSATION	-	-	300	200	343	381	392
80	8107	51600	WORKER'S COMPENSATION	50	-	594	-	-	334	395
80	8107	51700	DISABILITY INSURANCE	-	-	475	334	360	368	379
80	8107	51800	UNEMPLOYMENT INSURANCE	47	55	-	-	-	-	-
80	8107	51900	GROUP HEALTH & LIFE INSURANCE	-	-	13,249	4,250	3,807	3,847	4,039
80	8107	51907	OPEB COST ALLOCATION	-	-	4,064	2,731	1,877	1,267	1,143
80	8107	51930	MEDICARE/EMPLOYER PORTION	31	-	757	520	641	552	569
Salary and Benefits Subtotal				2,336	55	87,544	71,031	57,019	76,680	78,733
80	8107	52200	DEPARTMENT SUPPLIES	-	1,695	1,349	3,541	2,340	4,297	4,297
80	8107	54510	CONTRACT INSTRUCTORS	49,883	6,579	20,301	108,000	48,802	108,000	108,000
80	8107	54700	INSURANCE & SURETY BOND	368	141	986	6,000	2,149	6,000	6,000
80	8107	57300	FURNITURE & EQUIPMENT	-	-	-	2,500	-	2,500	2,500
Maintenance and Operations Subtotal				50,251	8,416	22,636	120,041	53,291	120,797	120,797
CONTRACT INSTRUCTORS				52,587	8,471	110,180	191,072	110,310	197,477	199,530
TEEN SERVICES										
80	8108	51100	SALARIES	-	-	4,500	4,316	4,753	4,762	4,905
80	8108	51120	VACATION/SICK LEAVE ACC	-	-	267	-	312	-	-
80	8108	51200	HOURLY SALARIES	40,594	11,918	32,544	55,400	52,187	63,641	65,541
80	8108	51500	PUBLIC EMPLOYEE'S RETIREMENT	4,477	1,945	8,940	1,021	13,982	985	989
80	8108	51501	PUBLIC AGENCY RETIREMENT	573	37	136	2,080	480	2,387	2,458
80	8108	51504	DEFERRED COMPENSATION	-	-	25	25	43	48	49
80	8108	51600	WORKER'S COMPENSATION	812	-	50	-	-	42	49
80	8108	51700	DISABILITY INSURANCE	-	-	40	42	45	46	47
80	8108	51800	UNEMPLOYMENT INSURANCE	1,928	3,569	-	-	-	-	-
80	8108	51900	GROUP HEALTH & LIFE INSURANCE	7,180	3,730	8,237	531	9,820	481	505
80	8108	51907	OPEB COST ALLOCATION	-	-	338	341	234	158	143
80	8108	51930	MEDICARE/EMPLOYER PORTION	238	14	134	65	278	69	71
Salary and Benefits Subtotal				55,802	21,215	55,211	63,821	82,135	72,619	74,757
80	8108	52200	DEPARTMENTAL SUPPLIES	432	1,715	2,838	2,390	2,000	3,600	3,600
80	8108	52205	OFFICE SUPPLIES	78	599	-	1,648	1,414	2,400	2,400
80	8108	53500	SMALL TOOLS & EQUIPMENT	250	862	-	3,245	1,000	3,245	3,245
80	8108	54500	CONTRACTED SERVICES	300	-	-	2,369	1,000	2,369	2,369
80	8108	55285	EVENT TICKETS	926	-	3,941	2,318	750	3,150	3,150
Maintenance and Operations Subtotal				1,986	3,176	6,779	11,970	6,164	14,764	14,764
TEEN SERVICES				57,788	24,391	61,990	75,791	88,299	87,383	89,521
RIVERA PARK BATTING CAGES										
80	8109	51100	SALARIES	-	-	4,541	4,316	4,727	4,762	4,905
80	8109	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	349	-	568	-	-

PARKS & RECREATION - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
80	8109	51200	HOURLY SALARIES	13,351	708	21,681	22,620	16,529	25,700	27,510
80	8109	51500	PUBLIC EMPLOYEE'S RETIREMENT	-	-	1,070	1,021	1,172	985	989
80	8109	51501	PUBLIC AGENCY RETIREMENT	514	8	804	850	652	964	1,032
80	8109	51504	DEFERRED COMPENSATION	-	-	25	25	43	48	49
80	8109	51600	WORKER'S COMPENSATION	274	-	50	-	-	42	49
80	8109	51700	DISABILITY INSURANCE	-	-	40	42	45	46	47
80	8109	51900	GROUP HEALTH & LIFE INSURANCE	-	-	1,164	1,193	1,167	1,218	1,279
80	8109	51907	OPEB COST ALLOCATION	-	-	338	341	234	158	143
80	8109	51930	MEDICARE/EMPLOYER PORTION	199	3	376	65	336	69	71
Salary and Benefits Subtotal				14,337	719	30,437	30,473	25,474	33,992	36,074
80	8109	52200	DEPARTMENT SUPPLIES	773	917	-	2,200	2,042	2,500	2,500
80	8109	53300	EQUIPMENT MAINTENANCE	-	3,625	271	721	400	3,000	3,000
80	8109	54100	SPECIAL DEPARTMENTAL EXPENSES	(1,000)	-	-	-	-	-	-
Maintenance and Operations Subtotal				(227)	4,542	271	2,921	2,442	5,500	5,500
RIVERA PARK BATTING CAGES				14,110	5,261	30,708	33,394	27,916	39,492	41,574

CAMPS

80	8110	51100	SALARIES	-	-	37,461	36,271	39,534	40,016	41,216
80	8110	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	532	-	255	-	-
80	8110	51200	HOURLY SALARIES	99,879	36,534	124,856	150,000	101,567	213,011	219,444
80	8110	51500	PUBLIC EMPLOYEE'S RETIREMENT	282	40	9,821	8,582	12,791	8,282	8,310
80	8110	51501	PUBLIC AGENCY RETIREMENT	3,939	677	4,300	5,630	3,846	7,988	8,229
80	8110	51504	DEFERRED COMPENSATION	-	-	175	175	406	400	412
80	8110	51600	WORKER'S COMPENSATION	1,739	-	414	-	-	351	414
80	8110	51700	DISABILITY INSURANCE	-	-	332	350	376	387	399
80	8110	51800	UNEMPLOYMENT INSURANCE	3,733	10,103	1,649	-	-	-	-
80	8110	51900	GROUP HEALTH & LIFE INSURANCE	-	-	386	339	383	317	333
80	8110	51901	CASH BACK INCENTIVE PAY	-	-	5,014	5,013	4,888	5,013	5,264
80	8110	51907	OPEB COST ALLOCATION	-	-	2,846	2,869	1,972	1,331	1,200
80	8110	51930	MEDICARE/EMPLOYER PORTION	1,661	286	2,396	525	2,513	580	598
Salary and Benefits Subtotal				111,234	47,640	190,181	209,754	168,531	277,676	285,819
80	8110	52200	DEPARTMENTAL SUPPLIES	4,077	14,130	9,695	11,540	896	11,540	11,540
80	8110	52205	OFFICE SUPPLIES	361	725	-	1,030	11	1,030	1,030
80	8110	52255	PARTICIPANT UNIFORMS	869	729	1,472	3,013	-	1,854	1,854
80	8110	54100	SPECIAL DEPARTMENTAL EXPENSES	4	-	-	-	-	-	-
80	8110	54500	CONTRACTED SERVICES	-	2,300	7,565	4,800	8,426	7,063	7,063
80	8110	55285	EVENT TICKETS	13,433	8,865	(400)	11,000	6,931	24,140	24,140
Maintenance and Operations Subtotal				18,753	26,749	18,332	31,383	16,264	45,627	45,627
CAMPS				129,987	74,389	208,513	241,137	184,795	323,303	331,446

PARKS & RECREATION OPERATIONS

80	8111	58500	BAD DEBT	37,337	53,328	-	-	-	-	-
Maintenance and Operations Subtotal				37,337	53,328	-	-	-	-	-
PARKS & REC OPERATIONS				37,337	53,328	-	-	-	-	-

ADAPTIVE RECREATION

80	8115	51100	SALARIES	-	-	4,500	4,316	4,753	4,762	4,905
80	8115	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	267	-	312	-	-
80	8115	51200	HOURLY SALARIES	368	-	-	1,244	420	1,371	1,412
80	8115	51500	PUBLIC EMPLOYEE'S RETIREMENT	33	-	1,069	1,021	1,227	985	989
80	8115	51501	PUBLIC AGENCY RETIREMENT	7	-	-	50	10	51	53
80	8115	51504	DEFERRED COMPENSATION	-	-	25	25	43	48	49
80	8115	51600	WORKER'S COMPENSATION	12	-	50	40	-	42	49
80	8115	51700	DISABILITY INSURANCE	-	-	40	42	45	46	47

PARKS & RECREATION - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
80	8115	51900	GROUP HEALTH & LIFE INSURANCE	31	-	502	531	515	481	505
80	8115	51907	OPEB COST ALLOCATION	-	-	338	341	234	158	143
80	8115	51930	MEDICARE/EMPLOYER PORTION	3	-	64	65	84	69	71
Salary and Benefits Subtotal				454	-	6,855	7,675	7,642	8,013	8,223
80	8115	52200	SPECIAL DEPARTMENT SUPPLIES	260	-	-	1,000	-	1,000	1,000
80	8115	54500	CONTRACTED SERVICES	824	-	-	4,120	-	4,120	4,120
Maintenance and Operations Subtotal				1,084	-	-	5,120	-	5,120	5,120
ADAPTIVE RECREATION				1,539	-	6,855	12,795	7,642	13,133	13,343

SUMMER LUNCH PROGRAM

80	8116	51100	SALARIES	-	-	25,714	-	-	-	-
80	8116	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	1,180	-	-	-	-
80	8116	51200	HOURLY SALARIES	29,306	27,781	2,948	-	-	-	-
80	8116	51500	PUBLIC EMPLOYEE'S RETIREMENT	25	89	6,225	-	-	-	-
80	8116	51501	PUBLIC AGENCY RETIREMENT	1,018	1,018	262	-	-	-	-
80	8116	51504	DEFERRED COMPENSATION	-	-	150	-	-	-	-
80	8116	51600	WORKER'S COMPENSATION	385	-	296	-	-	-	-
80	8116	51700	DISABILITY INSURANCE	-	-	236	-	-	-	-
80	8116	51800	UNEMPLOYMENT INSURANCE	287	1,884	-	-	-	-	-
80	8116	51900	GROUP HEALTH & LIFE INSURANCE	85	120	6,597	-	-	-	-
80	8116	51907	OPEB COST ALLOCATION	-	-	2,032	-	-	-	-
80	8116	51930	MEDICARE/EMPLOYER PORTION	404	394	483	-	-	-	-
Salary and Benefits Subtotal				31,511	31,286	46,122	-	-	-	-
80	8116	52200	DEPARTMENTAL SUPPLIES	245	1,224	-	-	-	-	-
80	8116	53200	MILEAGE REIMBURSEMENT	94	-	-	-	-	-	-
80	8116	54500	CONTRACTED SERVICES	55,295	173,797	-	-	-	-	-
Maintenance and Operations Subtotal				55,634	175,021	-	-	-	-	-
SUMMER LUNCH PROGRAM				87,145	206,307	46,122	-	-	-	-

ADULT SPORTS

80	8130	51100	SALARIES	40,117	39,859	27,703	25,895	28,362	28,570	29,427
80	8130	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	4,062	2,783	3,119	1,000	3,410	1,000	1,000
80	8130	51200	HOURLY SALARIES	4,656	-	4,126	14,446	10,716	14,770	15,692
80	8130	51500	PUBLIC EMPLOYEE'S RETIREMENT	12,051	12,200	6,577	6,127	7,035	5,913	5,934
80	8130	51501	PUBLIC AGENCY RETIREMENT	180	-	134	520	422	554	588
80	8130	51504	DEFERRED COMPENSATION	225	225	150	150	257	286	294
80	8130	51600	WORKER'S COMPENSATION	916	483	305	240	-	250	296
80	8130	51700	DISABILITY INSURANCE	374	375	255	250	270	276	284
80	8130	51900	GROUP HEALTH & LIFE INSURANCE	8,427	10,025	7,225	7,155	6,998	7,310	7,675
80	8130	51907	OPEB COST ALLOCATION	-	-	2,032	2,048	1,408	950	857
80	8130	51930	MEDICARE/EMPLOYER PORTION	707	613	486	390	665	414	427
Salary and Benefits Subtotal				71,716	66,563	52,111	58,221	59,543	60,293	62,474
80	8130	52200	DEPARTMENTAL SUPPLIES	2,237	644	1,266	4,660	1,000	4,660	4,660
80	8130	52255	PARTICIPANT UNIFORMS	-	-	200	618	2,057	840	840
80	8130	53500	SMALL TOOLS & EQUIPMENT	-	-	472	412	400	412	412
80	8130	54400	PROFESSIONAL SERVICES	(1,098)	-	-	-	-	-	-
80	8130	54500	CONTRACTED SERVICES	1,135	-	1,250	2,828	1,217	2,850	2,850
Maintenance and Operations Subtotal				2,274	644	3,187	8,518	4,674	8,762	8,762
ADULT SPORTS				73,990	67,207	55,299	66,739	64,217	69,055	71,236

CROSSING GUARDS

80	8140	51100	SALARIES	197	-	37,461	36,271	39,534	40,016	41,216
80	8140	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	532	-	255	-	-

PARKS & RECREATION - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
80	8140	51200	HOURLY SALARIES	80,066	2,008	91,062	92,770	86,039	92,770	95,551
80	8140	51500	PUBLIC EMPLOYEE'S RETIREMENT	-	-	8,862	8,582	9,821	8,282	8,311
80	8140	51501	PUBLIC AGENCY RETIREMENT	2,931	75	3,341	3,480	3,176	3,479	3,583
80	8140	51504	DEFERRED COMPENSATION	-	-	175	175	406	171	177
80	8140	51600	WORKER'S COMPENSATION	1,323	-	414	337	-	351	414
80	8140	51700	DISABILITY INSURANCE	-	-	332	350	376	387	399
80	8140	51800	UNEMPLOYMENT INSURANCE	6,441	24,042	372	-	473	-	-
80	8140	51900	GROUP HEALTH & LIFE INSURANCE	-	-	386	339	383	317	333
80	8140	51901	CASH BACK INCENTIVE PAY	-	-	5,013	5,013	4,888	5,013	5,264
80	8140	51907	OPEB COST ALLOCATION	-	-	2,846	2,869	1,972	1,331	1,200
80	8140	51930	MEDICARE/EMPLOYER PORTION	1,169	29	1,896	525	1,958	580	598
Salary and Benefits Subtotal				92,127	26,155	152,691	150,711	149,283	152,697	157,046
80	8140	52200	DEPARTMENTAL SUPPLIES	71	370	215	1,100	500	1,500	1,500
80	8140	52250	UNIFORMS	-	593	-	927	500	927	927
Maintenance and Operations Subtotal				71	963	215	2,027	1,000	2,427	2,427
CROSSING GUARDS				92,198	27,118	152,906	152,738	150,283	155,124	159,473

SENIOR SERVICES

80	8220	51100	SALARIES	313,055	319,990	330,767	320,556	346,002	353,677	364,287
80	8220	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	12,998	19,723	15,794	7,002	15,348	7,002	7,002
80	8220	51200	HOURLY SALARIES	96,226	31,659	68,552	136,728	74,878	122,644	126,321
80	8220	51300	OVERTIME	1,413	-	-	-	2,828	-	-
80	8220	51500	PUBLIC EMPLOYEE'S RETIREMENT	92,356	99,348	78,937	75,850	86,041	73,194	73,444
80	8220	51501	PUBLIC AGENCY RETIREMENT	3,562	1,089	2,472	4,950	2,934	4,599	4,737
80	8220	51504	DEFERRED COMPENSATION	986	996	996	1,000	1,769	3,537	3,643
80	8220	51600	WORKER'S COMPENSATION	7,430	3,946	3,650	2,975	-	3,100	3,663
80	8220	51700	DISABILITY INSURANCE	2,967	3,030	3,022	3,063	3,291	3,380	3,481
80	8220	51800	UNEMPLOYMENT INSURANCE	9,409	17,113	1,295	-	-	-	-
80	8220	51900	GROUP HEALTH & LIFE INSURANCE	42,791	44,300	47,263	51,952	48,482	51,933	54,530
80	8220	51905	BILINGUAL PAY	900	900	900	900	1,576	1,200	1,260
80	8220	51907	OPEB COST ALLOCATION	-	-	23,399	25,356	17,430	11,760	10,610
80	8220	51930	MEDICARE/EMPLOYER PORTION	6,129	5,343	5,778	4,700	6,930	5,128	5,282
Salary and Benefits Subtotal				590,221	547,436	582,827	635,032	607,510	641,154	658,260
80	8220	52200	DEPARTMENTAL SUPPLIES	12,692	11,238	19,809	15,482	9,278	15,482	15,482
80	8220	52205	OFFICE SUPPLIES	1,883	2,649	1,671	1,816	1,465	1,816	1,816
80	8220	52800	SOFTWARE	1,780	2,010	1,780	2,761	-	661	661
80	8220	52900	COMMISSION STIPENDS	-	-	-	-	-	2,000	1,000
80	8220	53300	EQUIPMENT MAINTENANCE	6,428	5,881	1,526	6,922	6,857	6,922	6,922
80	8220	53301	EQUIPMENT RENTALS	3,190	1,750	3,977	4,120	-	4,120	4,120
80	8220	53500	SMALL TOOLS & EQUIPMENT	2,985	18,220	14,901	8,295	3,019	7,900	7,900
80	8220	54400	PROFESSIONAL SERVICES	234	-	-	-	-	15,000	16,000
80	8220	54500	CONTRACTED SERVICES	10,510	1,880	71,321	4,218	1,304	4,218	4,218
80	8220	54510	CONTRACT INSTRUCTORS	9,390	-	168	14,109	741	14,109	14,109
80	8220	54700	INSURANCE & SURETY BOND	(11)	-	-	760	292	760	760
80	8220	55280	SENIOR CITIZEN COMMITTEE	21,385	14,428	51,098	56,668	26,796	56,641	56,641
80	8220	55285	EVENT TICKETS	456	(456)	1,570	6,364	9,684	18,474	18,474
80	8220	57300	FURNITURE AND EQUIPMENT	25,095	-	-	-	-	-	-
Maintenance and Operations Subtotal				96,016	57,600	167,820	121,515	59,436	148,103	148,103
SENIOR SERVICES				686,237	605,036	750,647	756,547	666,946	789,257	806,363

MEDIA AND COMMUNICATIONS

80	8230	51100	SALARIES	510,872	531,939	551,816	526,463	593,452	695,433	720,909
80	8230	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	13,487	24,097	18,664	6,958	15,254	6,958	6,958
80	8230	51200	HOURLY SALARIES	72,721	21,752	53,906	75,600	56,282	75,600	77,868
80	8230	51300	OVERTIME	20,700	9,897	20,877	11,700	10,598	11,700	11,700

PARKS & RECREATION - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
80	8230	51500	PUBLIC EMPLOYEE'S RETIREMENT	155,951	158,137	131,113	124,571	146,403	143,926	145,343
80	8230	51501	PUBLIC AGENCY RETIREMENT	2,769	774	1,965	2,840	2,238	2,835	2,920
80	8230	51504	DEFERRED COMPENSATION	1,450	1,450	1,457	1,450	2,959	6,153	6,383
80	8230	51600	WORKER'S COMPENSATION	11,313	6,188	6,086	4,886	-	6,095	7,249
80	8230	51700	DISABILITY INSURANCE	4,783	4,944	4,989	5,065	5,612	6,464	6,658
80	8230	51800	UNEMPLOYMENT INSURANCE	5,227	7,162	3,459	-	-	-	-
80	8230	51900	GROUP HEALTH & LIFE INSURANCE	75,684	79,106	80,644	88,660	81,534	112,550	118,178
80	8230	51901	CASH BACK INCENTIVE PAY	-	-	-	-	-	-	-
80	8230	51907	OPEB COST ALLOCATION	-	-	41,460	41,643	28,626	23,126	20,993
80	8230	51930	MEDICARE/EMPLOYER PORTION	8,944	8,438	8,960	7,680	10,665	10,084	10,453
Salary and Benefits Subtotal				883,900	853,885	925,396	897,516	953,623	1,100,924	1,135,612
80	8230	52100	POSTAGE	22,640	41,100	32,500	56,349	21,943	56,349	56,349
80	8230	52200	DEPARTMENTAL SUPPLIES	2,159	5,709	3,627	4,491	1,347	7,750	7,750
80	8230	52205	OFFICE SUPPLIES	25	31	178	2,019	98	2,280	2,280
80	8230	52300	ADVERTISING AND PUBLICATION	7,677	7,756	37,458	19,931	-	17,275	17,275
80	8230	52400	PRINT, DUPLICATE & PHOTOCOPYING	71,811	37,675	68,002	149,465	33,427	144,971	144,971
80	8230	52600	MEMBERSHIP AND DUES	4,098	2,974	4,644	5,454	5,796	8,060	8,060
80	8230	52800	SOFTWARE	13,324	7,604	11,836	-	-	-	-
80	8230	53200	MILEAGE REIMBURSEMENT	209	-	-	258	-	258	258
80	8230	54500	CONTRACTED SERVICES	-	-	2,779	7,210	-	7,210	7,210
80	8230	54800	CONVENTION & MTG EXPENSES	3,178	-	20	6,999	1,252	10,354	10,354
80	8230	54900	PROFESSIONAL DEVELOPMENT	-	8,450	-	-	-	-	-
80	8230	57300	FURNITURE & EQUIPMENT	5,900	-	-	-	-	-	-
Maintenance and Operations Subtotal				131,022	111,298	161,044	252,176	63,863	254,507	254,507
MEDIA AND COMMUNICATIONS				1,014,923	965,183	1,086,440	1,149,692	1,017,486	1,355,431	1,390,119
BUSINESS AND FAMILY ENGAGEMENT										
80	8235	51100	SALARIES	-	-	8,955	9,324	9,561	9,523	9,809
80	8235	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	393	-	683	-	-
80	8235	51200	HOURLY SALARIES	2,874	913	161	2,500	-	2,263	2,408
80	8235	51500	PUBLIC EMPLOYEE'S RETIREMENT	-	-	2,112	2,206	2,347	1,971	1,978
80	8235	51501	PUBLIC AGENCY RETIREMENT	111	-	40	100	-	85	90
80	8235	51504	DEFERRED COMPENSATION	-	-	50	50	86	95	98
80	8235	51600	WORKER'S COMPENSATION	49	-	99	-	-	83	99
80	8235	51700	DISABILITY INSURANCE	-	-	79	83	90	92	95
80	8235	51900	GROUP HEALTH & LIFE INSURANCE	-	-	2,199	2,567	2,390	2,563	2,691
80	8235	51907	OPEB COST ALLOCATION	-	-	678	738	507	317	286
80	8235	51930	MEDICARE/EMPLOYER PORTION	43	-	141	140	161	138	142
Salary and Benefits Subtotal				3,077	913	14,906	17,708	15,825	17,130	17,696
80	8235	52200	DEPARTMENTAL SUPPLIES	1,749	99	2,012	2,986	2,325	4,900	4,900
80	8235	52205	OFFICE SUPPLIES	-	-	(84)	-	-	-	-
80	8235	54500	CONTRACTED SERVICES	600	-	-	618	600	500	500
80	8235	55285	EVENT TICKETS	320	-	-	2,060	1,500	2,500	2,500
Maintenance and Operations Subtotal				2,669	99	1,927	5,664	4,425	7,900	7,900
BUSINESS AND FAMILY ENGAGEMENT				5,746	1,012	16,834	23,372	20,250	25,030	25,596
PARKS & RECREATION COMM										
80	8240	51600	WORKER'S COMPENSATION	70	-	-	-	-	-	-
Salary and Benefits Subtotal				70	-	-	-	-	-	-
80	8240	52200	DEPARTMENT SUPPLIES	310	-	-	-	-	-	-
80	8240	52900	COMMISSION STIPENDS	2,100	2,625	1,800	4,500	258	4,500	4,500
Maintenance and Operations Subtotal				2,410	2,625	1,800	4,500	258	4,500	4,500
PARKS & RECREATION COMM				2,480	2,625	1,800	4,500	258	4,500	4,500

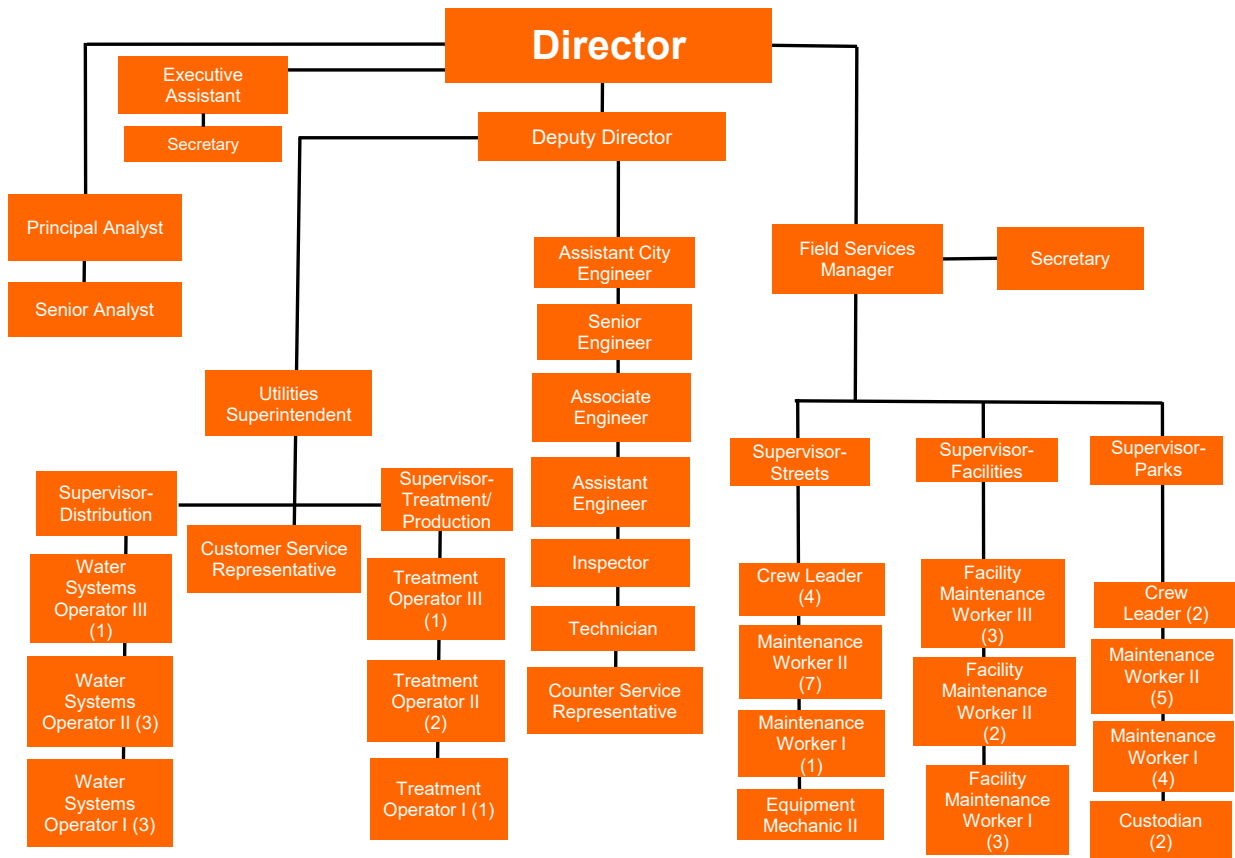
PARKS & RECREATION - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
TRIPS & TOURS										
80	8290	51100	SALARIES							
80	8290	51100	SALARIES	-	-	35,163	15,545	16,943	17,150	17,664
80	8290	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	2,139	-	109	-	-
80	8290	51200	HOURLY SALARIES	1,852	-	597	1,400	1,962	2,629	2,708
80	8290	51500	PUBLIC EMPLOYEE'S RETIREMENT	-	-	8,475	3,678	4,209	3,549	3,562
80	8290	51501	PUBLIC AGENCY RETIREMENT	75	-	17	60	81	100	105
80	8290	51504	DEFERRED COMPENSATION	-	-	200	75	174	687	707
80	8290	51600	WORKER'S COMPENSATION	229	-	397	144	-	150	178
80	8290	51700	DISABILITY INSURANCE	-	-	320	150	161	165	170
80	8290	51900	GROUP HEALTH & LIFE INSURANCE	-	-	4,012	145	164	136	143
80	8290	51901	CASH BACK INCENTIVE PAY	-	-	-	2,149	2,095	2,149	2,256
80	8290	51907	OPEB COST ALLOCATION	-	-	2,709	1,230	846	570	514
80	8290	51930	MEDICARE/EMPLOYER PORTION	29	-	519	225	334	249	256
Salary and Benefits Subtotal				2,185	-	54,548	24,801	27,079	27,534	28,263
80	8290	52205	OFFICE SUPPLIES	-	-	-	235	200	250	250
80	8290	52600	MEMBERSHIP AND DUES	40	-	-	50	-	50	50
80	8290	55285	EVENT TICKETS	14,301	1,610	7,417	12,000	7,500	20,002	20,002
Maintenance and Operations Subtotal				14,341	1,610	7,417	12,285	7,700	20,302	20,302
TRIPS & TOURS				16,526	1,610	61,965	37,086	34,779	47,836	48,565
60 YEAR ANNIVERSARY										
80	8299	54500	CONTRACTED SERVICES	-	(87)	-	-	-	-	-
Maintenance and Operations Subtotal				-	(87)	-	-	-	-	-
60 YEAR ANNIVERSARY				-	(87)	-	-	-	-	-
PARKS & RECREATION TOTAL				5,321,769	4,578,009	5,581,517	6,289,561	5,578,607	7,644,904	7,752,251



PUBLIC WORKS





Adopted Positions, by Classification and Department
Authorized, Filled and Vacant
Fiscal Year 2023-25 (Adopted)

	FY 22-23 Adopted	Filled	Vacancies	FY 23-24 Adopted	FY 24-25 Approved
Public Works					
Director of Public Works	1.00	1.00	0.00	1.00	1.00
Deputy Director	1.00	0.00	-1.00	1.00	1.00
Assistant City Engineer	1.00	0.00	-1.00	1.00	1.00
Senior Engineer	1.00	1.00	0.00	1.00	1.00
Assistant Engineer	1.00	1.00	0.00	1.00	1.00
Associate Engineer	1.00	1.00	0.00	1.00	1.00
Public Works Inspector	1.00	1.00	0.00	1.00	1.00
Utilities Manager	1.00	0.00	0.00	0.00	0.00
Utilities Superintendent	0.00	1.00	0.00	1.00	1.00
Senior Water Supervisor	1.00	0.00	0.00	0.00	0.00
Supervisor	3.00	3.00	0.00	3.00	3.00
Field Services Manager	1.00	1.00	0.00	1.00	1.00
Water Systems Operator I	4.00	4.00	0.00	3.00	3.00
Water Systems Operator II	3.00	3.00	0.00	3.00	3.00
Water Systems Operator III	2.00	2.00	0.00	1.00	1.00
Water Treatment Operator I	0.00	0.00	0.00	1.00	1.00
Water Treatment Operator II	0.00	0.00	0.00	2.00	2.00
Water Treatment Operator III	0.00	0.00	0.00	1.00	1.00
Customer Service Representative	1.00	1.00	0.00	1.00	1.00
Water Distribution Supervisor	0.00	0.00	0.00	1.00	1.00
Water Treatment Supervisor	0.00	0.00	0.00	1.00	1.00
Facilities Maintenance Worker I	3.00	2.00	-1.00	3.00	3.00
Facilities Maintenance Worker II	2.00	2.00	0.00	2.00	2.00
Facilities Maintenance Worker III	3.00	3.00	0.00	3.00	3.00
Maintenance Crew Leader	6.00	6.00	0.00	6.00	6.00
Maintenance Worker I / II	17.00	14.00	-3.00	17.00	17.00
Principal Analyst	1.00	1.00	0.00	1.00	1.00
Senior Analyst	1.00	1.00	0.00	1.00	1.00
Technician (Engineering)	1.00	1.00	0.00	1.00	1.00
Counter Service Representative	1.00	1.00	0.00	1.00	1.00
Executive Assistant	1.00	1.00	0.00	1.00	1.00
Secretary	2.00	2.00	0.00	2.00	2.00
Equipment Mechanic II	1.00	1.00	0.00	1.00	1.00
Custodian	2.00	2.00	0.00	2.00	2.00
	64.00	57.00	-6.00	67.00	67.00

**MISSION STATEMENT**

The Public Works Department's mission is to deliver professional and excellent customer service to citizens, businesses, and visitors, in a responsive, cost-effective, and efficient manner and to preserve, maintain and enhance the City's assets and infrastructure. The Public Works Department is comprised of four major divisions:

ADMINISTRATION

The Administration Division is primarily responsible for overseeing the administrative aspects for the Department. The Division's primary responsibilities include the departmental budget; Capital Improvement Program; administration of State and Federal grant funds; special projects; and administration of contracts including street sweeping, tree maintenance services, lighting, traffic signals, graffiti removal, janitorial, and vehicle fleet.

ENGINEERING

The Engineering Division is responsible for the construction and maintenance of improvements, including roadway, bridges, traffic signals, plan review and inspections, design and construction of capital improvement projects, review of traffic-related issues, and review of land development impacts in the public right-of-way. Engineering staff strive to ensure the City has the vital infrastructure in place to meet the current and future needs of the community by providing the technical guidance necessary to construct and maintain the City's infrastructure in compliance with City and State standards. Engineering staff perform data collection, analysis, and evaluation of the street system, maintenance and rehabilitation needs, and ensure compliance with the National Pollution Discharge Elimination System (NPDES) and Sewer System Management Plan (SSMP). Engineering staff also participates and provides input in region-wide projects through technical boards such as the 91/605/405 Corridor Technical Advisory Committee, High Speed Rail Authority, and other regional projects as the Traffic Signal Synchronization Program which all focus on improving traffic mobility and safety for commuters and pedestrians.

GENERAL SERVICES

The General Services Division maintains and repairs buildings, parks, facilities and equipment and assists with special events and programs. The streets unit maintains City streets, roadway signs, alleys, traffic signals, street lights, curbs, gutters, sidewalks and removes graffiti. The Parks and Facilities unit maintains nine parks and twelve facilities, including City Hall, City Yard, Parks and Recreation building, Community Gardens, Golf Course, Historical Museum, Senior Center, Sports Arena, Youth Center, Chamber of Commerce, Pico Rivera, and Rivera Library.

UTILITIES

The Utilities Division oversees the operation of the Pico Rivera Water Authority and the maintenance of sewer and storm drain facilities. The City's Sanitary Sewer System is maintained by the Los Angeles County Consolidated Sewer Maintenance District of the Los Angeles County Department of Public Works (LACDPW). The storm drain system is maintained by City staff and the LACDPW. Department staff also attend and participate in region-wide water policy boards such as Southeast Water Coalition and the Gateway Water Management Authority.

ACCOMPLISHMENTS**Studies /Designs Completed**

- Vehicles Miles Traveled (VMT) analysis
- Local Roadway Safety Plan
- Completion of Design for Regional Bikeway

Construction Projects Completed

- Senior Center ADA parking lot renovation
- ADA upgrades to City Hall
- Hot Spot Intersection Improvement at Rosemead Blvd. and Beverly Blvd.
- Rosemead N/O Whittier Blvd Street Rehabilitation
- Annual Signing and striping
- Chip Seal/ARAM Street Rehabilitation
- Overlay and Reconstruction of Streets
- Electrical Switchboard Replacement at Plant No. 3
- Whittier Blvd Landscape Median Improvements
- Rosemead Blvd Median and Parkway Beautification
- Citywide Traffic Signal Upgrades
- Citywide Signal Improvements

Water Division Projects

- Incremental implementation of AMI meter upgrades
- Completion of Well Rehabilitation
- Electrical Switchboard Replacement at Plant No. 3

Water Authority Operations

- Daily meter readings conducted
- Service line replacements and leak repair
- Meter replacements, SCADA maintenance, and upgrade for PFA

Parks and Facilities**Parks**

- Daily playground, picnic area, and park maintenance cleaning
- Upgraded LED lighting to Pico Park and Smith Park auditoriums
- Upgraded Suppression system for Pico Park kitchen

Senior Center

- Installation of new canopies for outdoor area
- Upgraded plumbing in janitorial closet

City Yard

- Upgraded rain gutters

City Hall

- Upgraded compressor for HVAC system

ACCOMPLISHMENTS - continuedGolf course

- Remodeled outdoor restrooms
- Renovated tee box concrete pads
- Installed new sewer lines for clubhouse restrooms

Lift Stations

- Built access panel for storm water lift stations at Calada Ave. and Pine St.
- Rebuilt pumps in the storm water lift stations at Rosemead Blvd. and Rex Rd.

INITIATIVES

- Construction of the Pico Rivera Regional Bikeway Project along Mines Avenue
- Fully implement PFOA/PFAS Water Treatment System
- Fiber Optics Implementation Phase
- Median Beautification on Major Corridors Project
- Rosemead Blvd Median and Parkway Beautification Project
- Residential Resurfacing Program - Overlay and Reconstruction Project
- Annual Sidewalk Improvements Project
- Annual Signing and Striping Project
- HSIP Cycle 11 Grants:
 - Citywide Sign Audit and Roadway Safety Sign Enhancement Project
 - Citywide Traffic Signal Enhancement Project
 - School Crossings Safety Enhancement Project

CORE SERVICES

- Roads and Bridges
- Parks & Facilities
- Water, Sewer, Storm Drain
- Urban Forestry
- Fleet Maintenance
- Permits (encroachment, grading, etc.)
- Traffic Engineering Studies
- Plan Review & Approval
- NPDES Compliance
- Citizen requests
- Capital Improvement Projects

Performance Measures:

Strategic Goals	
A	Fiscal and Organizational Sustainability
B	Economic Development and Land Use
C	Infrastructure
D	Health, Wellness, and Safety
E	Community Engagement
Public Works	

Performance Activity for Street Maintenance:

Strategic Goal	Performance Activity Street Maintenance	2021-22 Actual	2022-23* Estimated	2023-24 Target	2024-25 Target
D	Tree Trimming Work Orders	3,035	609	700	800
D	Graffiti Removal Work Orders	2,683	2,220	2,500	3,000
D	Square Feet of Graffiti Removed	265,000	222,000	250,000	260,000
D	Illegal Dumping Work Orders	688	678	600	650
D	Tons of Trash Collected	450	510	550	600
C	Pothole Repairs Work Orders	563	970	900	950
C	Tons of Hot Asphalt Repairs	345	560	500	550
*As of May 2023					

Performance Activity for Water Authority Operations:

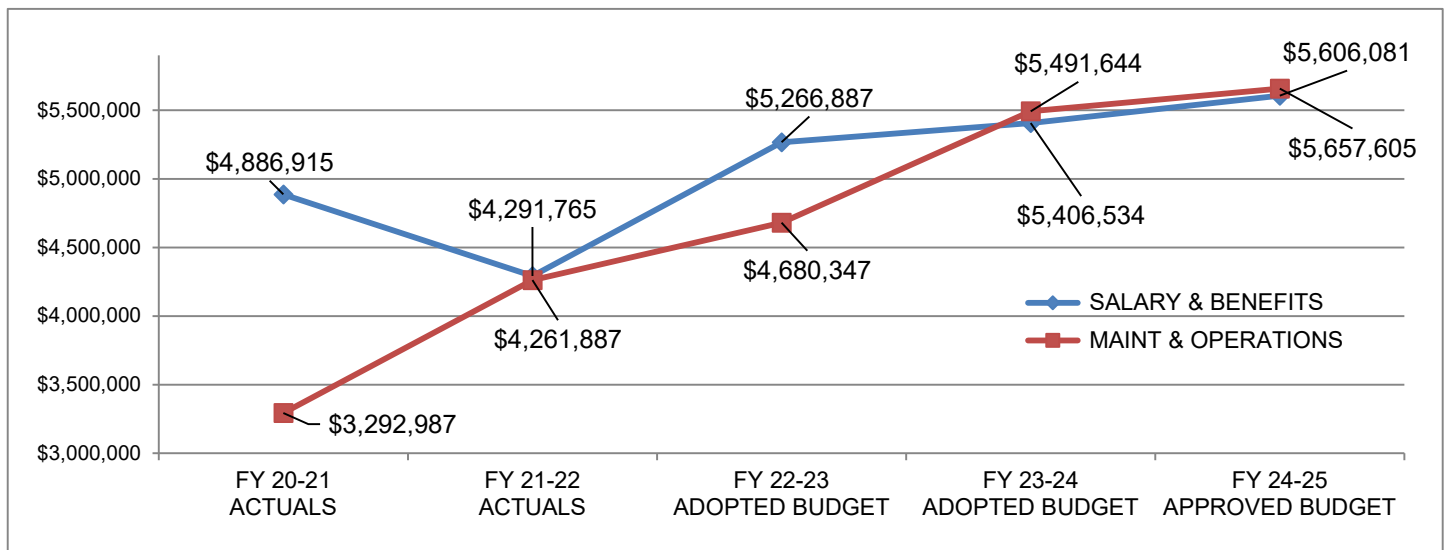
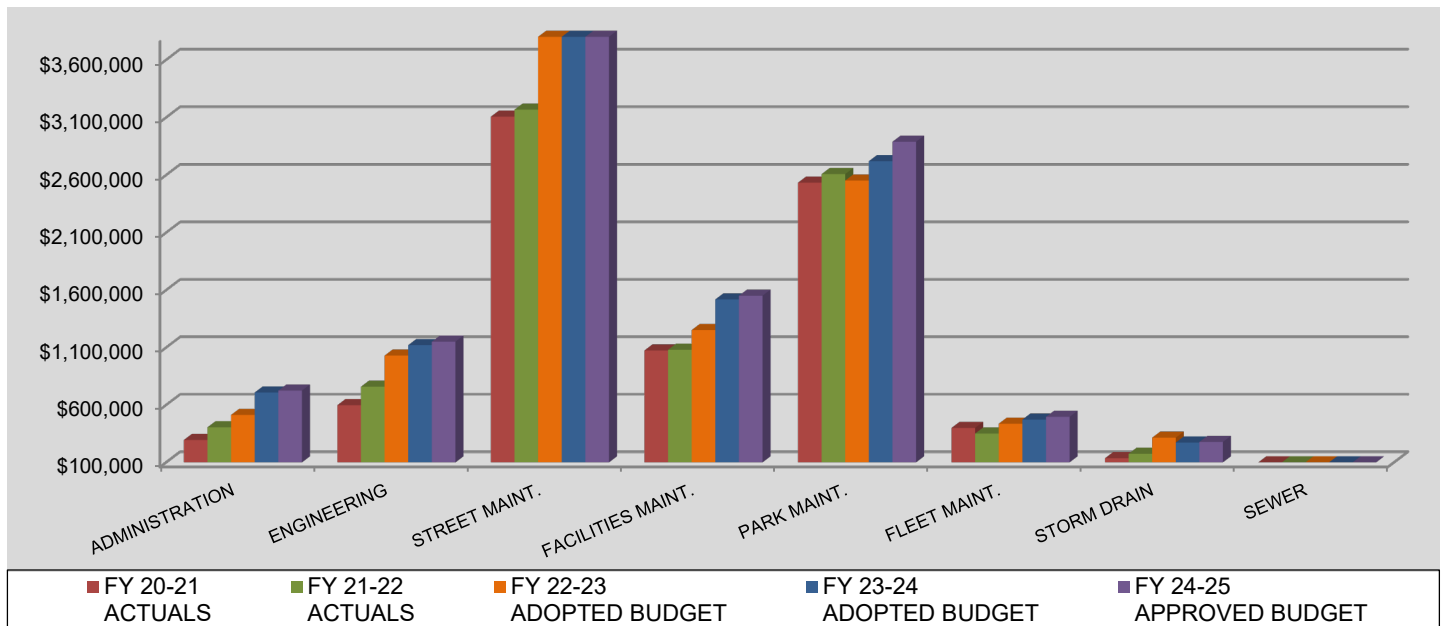
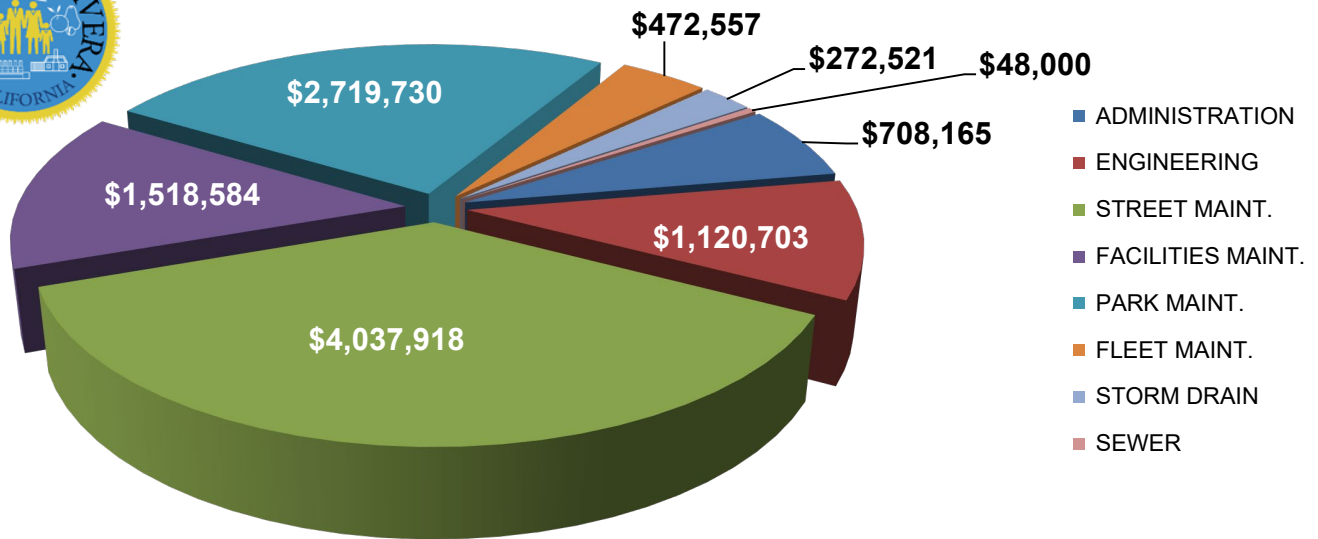
Strategic Goal	Performance Activity Water Authority	2021-22 Actual	2022-23* Estimated	2023-24 Target	2024-25 Target
C	Replaced 12-ince Gate Valves	2	2	2	-
C	Maintenance Work Orders	579	980	750	650
C	Replaced old meters	560	1,000	6,000	100
C	Replaced Service Connections Citywide	195	125	100	100
*As of May 2023					

Performance Activity for Other Programs:

Strategic Goal	Performance Activity Other Programs	2021-22 Actual	2022-23* Estimated	2023-24 Target	2024-25 Target
C	Encroachment, Grading, Driveway, other permits	304	285	300	350
D	Service Requests	5,897	1,312	3,500	3,500
C	Inspections	245	380	320	350
E	Public Records Requests	42	30	35	35
*As of May 2023					



Fiscal Year 2023-24 Adopted Budget



PUBLIC WORKS - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
ADMINISTRATION										
40	4000	51100	SALARIES	102,748	94,429	76,487	177,637	93,713	194,725	203,203
40	4000	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	3,623	1,981	5,745	4,110	577	4,110	4,110
40	4000	51300	OVERTIME	12	-	-	-	180	-	-
40	4000	51500	PUBLIC EMPLOYEE'S RETIREMENT	34,394	32,743	22,239	42,032	23,144	40,300	40,973
40	4000	51504	DEFERRED COMPENSATION	199	422	794	600	500	1,947	2,032
40	4000	51600	WORKER'S COMPENSATION	2,242	1,366	848	1,649	-	1,707	2,043
40	4000	51700	DISABILITY INSURANCE	970	772	607	1,613	593	1,791	1,845
40	4000	51900	GROUP HEALTH & LIFE INSURANCE	16,899	12,838	12,549	32,897	11,824	28,444	29,866
40	4000	51901	CASH BACK INCENTIVE PAY	3,189	3,104	2,865	2,865	2,793	2,865	3,008
40	4000	51903	AUTO ALLOWANCE	690	700	90	720	117	1,920	2,016
40	4000	51904	TECHNOLOGY STIPEND	259	263	34	270	44	720	756
40	4000	51905	BILINGUAL PAY	-	-	-	-	163	150	158
40	4000	51906	POST EMPLOYMENT HEALTH PLAN	420	269	35	235	46	-	-
40	4000	51907	OPEB COST ALLOCATION	-	-	11,308	14,051	9,659	6,475	5,919
40	4000	51930	MEDICARE/EMPLOYER PORTION	1,602	1,428	1,205	2,595	1,517	2,824	2,946
Salary and Benefits Subtotal				167,247	150,314	134,806	281,274	144,871	287,978	298,875
40	4000	52100	POSTAGE	26	14	20	100	60	100	100
40	4000	52200	DEPARTMENTAL SUPPLIES	578	1,203	1,015	500	500	800	800
40	4000	52205	OFFICE SUPPLIES	2,901	2,858	1,267	2,500	2,500	3,000	3,500
40	4000	52400	PRINT, DUPLICATE & PHOTOCOPYING	-	50	99	100	100	100	100
40	4000	52600	MEMBERSHIP AND DUES	-	2,250	2,313	3,100	2,500	3,100	3,100
40	4000	52700	BOOKS AND PERIODICALS	171	200	-	200	-	200	200
40	4000	52800	SOFTWARE	-	1,251	-	-	-	-	-
40	4000	53200	MILEAGE REIMBURSEMENT	19	-	-	100	-	100	100
40	4000	53500	SMALL TOOLS & EQUIPMENT	217	-	-	500	-	500	500
40	4000	54100	SPECIAL DEPARTMENTAL EXPENSES	4,903	158	1,493	1,500	1,000	2,000	2,500
40	4000	54200	UTILITIES	129,621	136,296	147,487	104,000	104,000	145,000	150,000
40	4000	54500	CONTRACTED SERVICES	-	-	62,325	5,000	74,586	5,000	5,000
40	4000	54800	CONVENTION & MTG EXPENSES	2,279	-	-	4,000	500	4,000	4,000
40	4000	54900	PROFESSIONAL DEVELOPMENT	297	435	200	1,000	700	1,000	1,000
40	4000	56910	LEGAL SERVICE	-	-	54,254	109,100	109,100	70,000	70,000
40	4000	57900	REPLACEMENT ACCOUNT	-	-	-	-	-	185,287	185,287
40	4000	57300	FURNITURE & EQUIPMENT	2,442	-	-	-	-	-	-
Maintenance and Operations Subtotal				143,454	144,715	270,474	231,700	295,546	420,187	426,187
ADMINISTRATION				310,701	295,029	405,280	512,974	440,417	708,165	725,062

ENGINEERING

40	4010	51100	SALARIES	268,661	281,494	331,586	538,717	414,492	589,682	611,635
40	4010	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	7,369	12,291	16,945	6,308	42,651	6,308	6,308
40	4010	51200	HOURLY SALARIES	12,218	16,012	5,860	-	-	-	-
40	4010	51300	OVERTIME	4,972	9,733	13,198	11,700	24,995	11,700	11,700
40	4010	51500	PUBLIC EMPLOYEE'S RETIREMENT	82,616	132,580	76,182	127,471	102,905	122,040	123,312
40	4010	51501	PUBLIC AGENCY RETIREMENT	462	571	250	-	-	-	-
40	4010	51504	DEFERRED COMPENSATION	1,851	1,672	1,730	2,600	3,941	5,897	6,117
40	4010	51600	WORKER'S COMPENSATION	5,625	6,083	3,594	5,000	-	5,168	6,150
40	4010	51700	DISABILITY INSURANCE	2,331	2,531	2,910	5,169	3,697	5,613	5,781
40	4010	51800	UNEMPLOYMENT INSURANCE	443	340	336	-	440	-	-
40	4010	51900	GROUP HEALTH & LIFE INSURANCE	28,749	29,231	34,689	89,920	53,992	81,751	85,839
40	4010	51901	CASH BACK INCENTIVE PAY	10,027	11,221	12,175	12,176	11,871	12,175	12,784
40	4010	51903	AUTO ALLOWANCE	1,000	720	90	720	117	720	756
40	4010	51904	TECHNOLOGY STIPEND	375	270	34	270	44	270	284
40	4010	51905	BILINGUAL PAY	2,651	2,750	2,754	3,360	5,060	4,020	4,221
40	4010	51906	POST EMPLOYMENT HEALTH PLAN	132	163	35	235	46	-	-
40	4010	51907	OPEB COST ALLOCATION	-	-	33,423	42,613	29,293	19,609	17,811
40	4010	51930	MEDICARE/EMPLOYER PORTION	4,468	4,760	5,229	7,895	7,869	8,550	8,869
Salary and Benefits Subtotal				433,949	512,420	541,020	854,154	701,414	873,503	901,567

PUBLIC WORKS - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
40	4010	52100	POSTAGE	46	50	21	1,000	200	1,000	1,000
40	4010	52205	OFFICE SUPPLIES	-	380	-	-	-	-	-
40	4010	52250	UNIFORMS	1,491	-	1,203	900	300	900	900
40	4010	52400	PRINT, DUPLICATE & PHOTOCOPYING	50	99	135	1,400	400	1,400	1,400
40	4010	52600	MEMBERSHIP AND DUES	115	230	180	600	600	600	600
40	4010	52700	BOOKS AND PERIODICALS	575	500	-	600	250	600	600
40	4010	53200	MILEAGE REIMBURSEMENT	98	-	47	200	150	200	200
40	4010	53500	SMALL TOOLS & EQUIPMENT	-	-	89	2,500	500	2,000	2,000
40	4010	54100	SPECIAL DEPARTMENTAL EXPENSES	12,032	4,444	359	3,000	400	5,000	7,000
40	4010	54400	PROFESSIONAL SERVICES	14,980	51,328	15,072	30,000	50,169	60,000	60,000
40	4010	54500	CONTRACTED SERVICES	91,851	28,390	200,641	135,000	330,000	175,000	175,000
40	4010	54650	SIGNAGE	1,342	-	-	-	-	-	-
40	4010	54800	CONVENTION & MTG EXPENSES	40	-	180	500	200	500	500
40	4010	57850	CONTRA DEPOSIT ACCOUNTS	-	-	-	-	(5,448)	-	-
Maintenance and Operations Subtotal				122,620	85,421	217,927	175,700	377,721	247,200	249,200
ENGINEERING				556,569	597,841	758,947	1,029,854	1,079,135	1,120,703	1,150,767
STREET MAINTENANCE										
40	4030	51100	SALARIES	978,883	902,004	691,383	836,412	694,473	806,215	843,156
40	4030	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	35,026	57,884	32,527	33,000	24,897	33,000	33,000
40	4030	51200	HOURLY SALARIES	-	-	28,343	74,800	80,058	99,008	103,958
40	4030	51300	OVERTIME	11,269	7,286	8,147	11,700	16,567	11,700	11,700
40	4030	51500	PUBLIC EMPLOYEE'S RETIREMENT	269,280	309,055	152,702	197,911	168,185	166,877	170,013
40	4030	51501	PUBLIC AGENCY RETIREMENT	-	-	954	6,930	3,047	3,800	4,000
40	4030	51504	DEFERRED COMPENSATION	6,867	5,463	3,451	5,300	4,461	8,062	8,432
40	4030	51600	WORKER'S COMPENSATION	16,353	13,089	7,613	7,762	-	7,530	9,028
40	4030	51700	DISABILITY INSURANCE	8,859	8,227	6,497	8,420	7,029	7,568	7,795
40	4030	51900	GROUP HEALTH & LIFE INSURANCE	264,980	248,513	197,025	270,745	171,247	233,916	218,702
40	4030	51901	CASH BACK INCENTIVE PAY	3,189	3,104	2,865	13,608	13,268	13,608	14,288
40	4030	51903	AUTO ALLOWANCE	210	-	-	-	-	-	-
40	4030	51904	TECHNOLOGY STIPEND	79	-	-	-	-	-	-
40	4030	51905	BILINGUAL PAY	795	726	720	1,200	1,869	1,200	1,260
40	4030	51906	POST EMPLOYMENT HEALTH PLAN	63	-	-	-	-	-	-
40	4030	51907	OPEB COST ALLOCATION	-	-	59,041	66,160	45,480	26,817	24,560
40	4030	51961	VACANCY SAVINGS OFFSET	-	134,249	55,929	-	-	-	-
40	4030	51930	MEDICARE/EMPLOYER PORTION	14,727	14,161	10,663	11,985	13,079	11,690	12,226
Salary and Benefits Subtotal				1,610,580	1,703,761	1,257,861	1,545,933	1,243,658	1,430,991	1,462,118

PUBLIC WORKS - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
40	4030	52250	UNIFORMS	19,129	19,196	17,402	20,000	20,000	23,000	23,000
40	4020	52230	SB1186 ADA	-	(70)	-	-	-	-	-
40	4030	52400	PRINT DUPLICATE & PHOTOCOPYING	50	-	-	-	-	-	-
40	4030	52600	MEMBERSHIP AND DUES	380	-	-	500	-	500	500
40	4030	52700	BOOKS AND PERIODICALS	200	81	-	200	-	200	200
40	4030	53150	FUEL	4,027	251	10,013	-	-	-	-
40	4030	53301	EQUIPMENT RENTAL	-	205	2,202	2,500	2,500	2,500	2,500
40	4030	53400	BUILDING & GROUNDS MAINTENANCE	-	146	-	-	-	-	-
40	4030	53500	SMALL TOOLS & EQUIPMENT	8,161	8,429	8,703	20,000	20,000	20,000	20,000
40	4030	54100	SPECIAL DEPARTMENTAL EXPENSES	42,591	28,945	-	-	-	-	-
40	4030	54200	UTILITIES	188,073	210,274	262,170	242,000	242,000	271,200	271,200
40	4030	54500	CONTRACTED SERVICES	950,238	868,209	1,321,391	1,275,975	1,275,975	1,338,975	1,362,975
40	4030	54605	ASPHALT MAINTENANCE	34,418	24,457	20,185	35,000	35,000	35,000	35,000
40	4030	54635	GENERAL CONSTRUCTION	5,516	2,478	4,188	5,500	5,500	5,500	5,500
40	4030	54640	GRAFFITI ABATEMENT	200,194	164,296	194,107	183,872	183,872	340,152	371,403
40	4030	54645	MEDIAN ISLAND MAINTENANCE	4,346	1,976	3,657	296,600	245,600	296,600	296,600
40	4030	54650	SIGNAGE	22,232	7,400	14,109	15,000	15,000	16,500	18,150
40	4030	54655	STREET LIGHTS/SIGNALS	142,887	39,059	23,016	170,000	170,000	220,000	220,000
40	4030	54660	STREET PAINTINGS/MARKINGS	6,835	10,021	9,577	15,000	15,000	15,000	15,000
40	4030	54670	TREE CARE	6,874	3,138	2,984	5,000	5,000	5,000	5,000
40	4030	54675	WEED ABATEMENT	3,167	4,647	5,930	6,000	6,000	6,600	6,600
40	4030	54800	CONVENTION & MTG EXPENSES	170	-	-	-	-	-	-
40	4030	54930	SAFETY PROGRAMS & MATERIALS	10,880	9,801	10,085	10,000	10,000	10,200	10,400
Maintenance and Operations Subtotal				1,650,366	1,402,941	1,909,719	2,303,147	2,251,447	2,606,927	2,664,028
STREET MAINTENANCE				3,260,946	3,106,702	3,167,580	3,849,080	3,495,105	4,037,918	4,126,146
FACILITIES MAINTENANCE										
40	4031	51100	SALARIES	425,496	417,471	395,679	478,439	537,299	580,284	600,058
40	4031	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	25,924	27,596	33,311	21,500	64,083	21,500	21,500
40	4031	51200	HOURLY SALARY	-	-	-	-	-	-	-
40	4031	51300	OVERTIME	46,625	18,271	26,896	11,700	29,657	11,700	11,700
40	4031	51500	PUBLIC EMPLOYEE'S RETIREMENT	127,774	128,668	90,633	113,208	130,156	120,112	120,995
40	4031	51504	DEFERRED COMPENSATION	2,495	2,191	1,764	2,825	3,175	5,803	6,001
40	4031	51600	WORKER'S COMPENSATION	8,032	5,245	4,269	4,440	-	5,508	6,557
40	4031	51700	DISABILITY INSURANCE	4,117	3,940	3,516	4,490	4,939	5,565	5,732
40	4031	51900	GROUP HEALTH & LIFE INSURANCE	86,504	80,267	63,023	87,906	80,571	129,600	113,207
40	4031	51901	CASH BACK INCENTIVE PAY	13,608	13,608	13,608	27,216	26,536	27,216	28,576
40	4031	51905	BILINGUAL PAY	300	300	300	300	991	600	630
40	4031	51907	OPEB COST ALLOCATION	-	-	27,951	37,845	26,016	19,302	17,479
40	4031	51930	MEDICARE/EMPLOYER PORTION	7,437	6,921	6,445	6,980	10,355	8,414	8,701
Salary and Benefits Subtotal				748,311	704,479	667,393	796,849	913,776	935,604	941,136
40	4031	52200	DEPARTMENTAL SUPPLIES	-	-	14,650	15,000	15,000	15,000	15,000
40	4031	52400	PRINT DUPLICATE & PHOTOCOPYING	50	-	-	-	-	-	-
40	4031	53400	BUILDING AND GROUNDS MAINTENANCE	34,498	35,965	45,038	49,000	49,000	53,900	56,400
40	4031	53410	ELECTRICAL MAINTENANCE	25,110	25,316	30,345	33,000	33,000	33,000	33,000
40	4031	53430	PAINT SUPPLIES	5,500	3,084	5,254	5,000	5,000	6,000	7,200
40	4031	53440	PLUMBING SUPPLIES	21,014	16,196	21,399	30,000	30,000	33,000	36,000
40	4031	53450	SWIMMING POOL MAINTENANCE	-	601	-	1,000	1,000	1,000	1,000
40	4031	53500	SMALL TOOLS & EQUIPMENT	12,314	15,409	23,713	23,000	23,000	23,900	24,900
40	4031	54100	SPECIAL DEPARTMENTAL EXPENSES	58,109	62,862	22	-	-	-	-
40	4031	54400	PROFESSIONAL SERVICES	6,116	8,749	13,541	15,200	15,200	25,200	35,200
40	4031	54500	CONTRACTED SERVICES	216,028	197,595	251,382	275,000	275,000	381,000	390,000
40	4031	54930	SAFETY PROGRAMS & MATERIALS	-	-	1,958	2,400	2,400	4,480	4,480
40	4031	56205	PERMITS-FEES-LICENSES	5,650	4,186	5,653	6,500	6,500	6,500	6,500
Maintenance and Operations Subtotal				384,388	369,963	412,954	455,100	455,100	582,980	609,680
FACILITIES MAINTENANCE				1,132,699	1,074,442	1,080,347	1,251,949	1,368,876	1,518,584	1,550,816

PUBLIC WORKS - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED

PARK MAINTENANCE

*Park Operations Division combined with Park Maintenance Division effective FY 2016-17

40	4032	51100	SALARIES	1,012,821	930,847	869,477	799,220	885,642	927,697	977,149
40	4032	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	48,037	31,755	36,278	31,767	51,383	31,767	31,767
40	4032	51200	HOURLY SALARIES	66,087	68,520	82,926	102,165	47,578	74,256	77,969
40	4032	51300	OVERTIME	31,910	1,219	26,085	45,900	54,607	45,900	45,900
40	4032	51500	PUBLIC EMPLOYEE'S RETIREMENT	341,081	274,385	203,598	189,110	205,774	191,939	196,963
40	4032	51501	PUBLIC AGENCY RETIREMENT	2,349	2,498	2,736	3,840	1,773	2,800	3,000
40	4032	51504	DEFERRED COMPENSATION	6,717	6,744	6,878	5,900	4,973	9,277	9,771
40	4032	51600	WORKER'S COMPENSATION	23,727	10,728	9,607	7,417	-	7,242	8,750
40	4032	51700	DISABILITY INSURANCE	9,475	8,233	8,055	7,406	7,983	8,878	9,145
40	4032	51800	UNEMPLOYMENT INSURANCE	-	-	-	-	3,949	-	-
40	4032	51900	GROUP HEALTH & LIFE INSURANCE	233,234	177,790	198,064	219,798	205,388	210,966	261,296
40	4032	51901	CASH BACK INCENTIVE PAY	42,940	37,422	37,243	14,324	13,966	14,324	15,040
40	4032	51903	AUTO ALLOWANCE	280	-	-	-	-	-	-
40	4032	51904	TECHNOLOGY STIPEND	105	-	-	-	-	-	-
40	4032	51905	BILINGUAL PAY	1,170	856	260	-	-	-	-
40	4032	51906	POST EMPLOYMENT HEALTH PLAN	84	-	-	-	-	-	-
40	4032	51907	OPEB COST ALLOCATION	-	-	58,779	63,218	43,458	30,833	28,442
40	4032	51930	MEDICARE/EMPLOYER PORTION	17,362	15,599	14,602	11,500	16,538	13,451	14,168
Salary and Benefits Subtotal				1,837,379	1,566,595	1,554,589	1,501,565	1,543,013	1,569,330	1,679,360
40	4032	52200	DEPARTMENTAL SUPPLIES	8,000	7,031	6,050	8,000	8,000	8,000	8,000
40	4032	52205	OFFICE SUPPLIES	-	-	218	300	300	300	300
40	4032	52250	UNIFORMS	6,106	4,924	4,118	5,000	5,000	5,000	5,000
40	4032	52600	MEMBERSHIP AND DUES	-	-	50	250	-	250	250
40	4032	53200	MILEAGE REIMBURSEMENT	-	-	-	500	-	500	500
40	4032	53300	EQUIPMENT MAINTENANCE & REPAIR	2,000	12,252	8,956	8,000	8,000	10,000	10,000
40	4032	53301	EQUIPMENT RENTAL	491	-	4,771	5,000	5,000	7,000	9,000
40	4032	53400	BUILDING AND GROUNDS MAINTENANCE	112,083	69,229	94,539	133,000	133,000	150,000	162,000
40	4032	53500	SMALL TOOLS & EQUIPMENT	1,887	2,730	2,216	5,000	5,000	5,000	5,000
40	4032	54100	SPECIAL DEPARTMENTAL EXPENSES	38,084	9,521	366	-	-	-	-
40	4032	54200	UTILITIES	733,774	612,750	661,978	600,000	600,000	642,000	686,940
40	4032	54500	CONTRACTED SERVICES	235,980	243,880	252,127	259,300	1,382,284	299,300	299,300
40	4032	54675	WEED ABATEMENT	7,549	2,250	6,495	9,000	9,000	9,000	9,000
40	4032	54930	SAFETY PROGRAMS & MATERIALS	500	-	7,081	14,300	14,300	11,500	11,500
40	4032	56205	PERMITS - FEES - LICENSES	-	998	1,422	2,550	-	2,550	2,550
40	4032	57300	FURNITURE & EQUIPMENT	-	1,491	3,069	-	-	-	-
Maintenance and Operations Subtotal				1,146,454	967,057	1,053,456	1,050,200	2,169,884	1,150,400	1,209,340
PARK MAINTENANCE				2,983,833	2,533,652	2,608,045	2,551,765	3,712,897	2,719,730	2,888,700

FLEET MAINTENANCE

40	4033	51100	SALARIES	83,306	108,795	51,134	97,028	92,348	115,272	121,690
40	4033	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	5,206	14,316	3,446	4,911	2,352	4,911	4,911
40	4033	51300	OVERTIME	105	-	-	-	-	-	-
40	4033	51500	PUBLIC EMPLOYEE'S RETIREMENT	29,870	30,771	10,438	22,959	22,811	23,856	24,537
40	4033	51504	DEFERRED COMPENSATION	-	172	100	100	242	1,153	1,217
40	4033	51600	WORKER'S COMPENSATION	2,006	1,291	552	900	-	1,010	1,224
40	4033	51700	DISABILITY INSURANCE	785	704	395	855	827	1,070	1,102
40	4033	51900	GROUP HEALTH & LIFE INSURANCE	15,648	16,342	9,099	28,039	23,902	28,022	29,423
40	4033	51901	CASH BACK INCENTIVE PAY	2,116	1,850	2,149	2,149	2,095	2,149	2,256
40	4033	51903	AUTO ALLOWANCE	480	480	60	480	78	480	504
40	4033	51904	TECHNOLOGY STIPEND	180	180	23	180	29	180	189
40	4033	51906	POST EMPLOYMENT HEALTH PLAN	109	108	24	157	31	-	-
40	4033	51907	OPEB COST ALLOCATION	-	-	3,685	7,675	5,276	3,833	3,544
40	4033	51930	MEDICARE/EMPLOYER PORTION	1,319	1,836	743	1,440	1,523	1,671	1,765
Salary and Benefits Subtotal				141,131	176,846	81,848	166,873	151,514	183,607	192,362

PUBLIC WORKS - General Fund

Fiscal Year 2023-25 Adopted Budget

Account Information				FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ADOPTED	YEAR-END ESTIMATES	ADOPTED	APPROVED
40	4033	53100	AUTOMOBILE SUPPLIES & REPAIR	24,374	39,035	34,053	35,000	35,000	35,000	35,000
40	4033	53150	FUEL	116,417	128,998	160,589	152,500	152,500	165,250	180,250
40	4033	53300	EQUIPMENT MAINTENANCE & REPAIR	10,680	10,107	28,188	12,000	12,000	12,000	12,000
40	4033	53500	SMALL TOOLS & EQUIPMENT	1,228	1,006	4,019	2,000	2,000	2,200	2,420
40	4033	54100	SPECIAL DEPARTMENTAL EXPENSES	83	306	-	-	-	-	-
40	4033	54400	PROFESSIONAL SERVICES	2,624	3,822	2,712	3,000	3,000	3,000	3,000
40	4033	54500	CONTRACTED SERVICES	32,464	39,578	39,832	65,000	65,000	71,500	71,500
Maintenance and Operations Subtotal				187,871	222,852	269,394	269,500	269,500	288,950	304,170
FLEET MAINTENANCE				329,002	399,697	351,242	436,373	421,014	472,557	496,532
STORM DRAIN										
40	4040	51100	SALARIES	36,088	44,570	32,043	76,201	35,761	86,766	90,871
40	4040	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	367	667	5,924	1,582	5	1,582	1,582
40	4040	51300	OVERTIME	-	-	-	-	144	-	-
40	4040	51500	PUBLIC EMPLOYEE'S RETIREMENT	12,410	17,525	5,696	18,031	8,742	17,957	18,320
40	4040	51504	DEFERRED COMPENSATION	149	150	148	200	103	867	909
40	4040	51600	WORKER'S COMPENSATION	822	761	362	707	-	760	914
40	4040	51700	DISABILITY INSURANCE	316	421	224	699	124	814	838
40	4040	51900	GROUP HEALTH & LIFE INSURANCE	5,782	6,202	4,143	14,048	3,751	11,192	11,752
40	4040	51903	AUTO ALLOWANCE	960	960	120	960	156	960	1,008
40	4040	51904	TECHNOLOGY STIPEND	360	360	45	360	59	360	378
40	4040	51905	BILINGUAL PAY	-	-	-	-	130	120	126
40	4040	51906	POST EMPLOYMENT HEALTH PLAN	123	217	47	313	62	-	-
40	4040	51907	OPEB COST ALLOCATION	-	-	4,938	6,028	4,144	2,885	2,647
40	4040	51930	MEDICARE/EMPLOYER PORTION	540	668	558	1,110	551	1,258	1,318
Salary and Benefits Subtotal				57,916	72,501	54,247	120,239	53,731	125,521	130,663
40	4040	52600	MEMBERSHIP AND DUES	7,500	-	-	-	-	-	-
40	4040	52805	SOFTWARE LICENSE	-	600	-	-	-	-	-
40	4040	54400	PROFESSIONAL SERVICES	-	-	6,967	30,000	30,000	30,000	30,000
40	4040	54500	CONTRACTED SERVICES	199,324	39,928	69,522	100,000	100,000	82,000	82,000
40	4040	56205	PERMITS - FEES - LICENSES	21,344	23,272	44,332	65,000	65,000	35,000	35,000
Maintenance and Operations Subtotal				228,168	63,801	120,820	195,000	195,000	147,000	147,000
STORM DRAIN				286,084	136,301	175,068	315,239	248,731	272,521	277,663
SANITARY SEWER										
40	4050	54500	CONTRACTED SERVICES	-	35,637	7,143	-	-	18,000	18,000
40	4050	56205	PERMITS - FEES - LICENSES	-	600	-	-	-	30,000	30,000
Maintenance and Operations Subtotal				-	36,237	7,143	-	-	48,000	48,000
SEWER				-	36,237	7,143	-	-	48,000	48,000
PUBLIC WORKS TOTAL				8,859,834	8,179,902	8,553,652	9,947,234	10,766,175	10,898,178	11,263,686



City of Pico Rivera
Fund Descriptions - Primary Funds*
Special Revenue, Capital, Enterprise and Grant Funds

Fund Number	Fund Title	Description
105	Liability Claims	This fund is utilized to record expenditures related to the payment of liability claims. The City is a member of a Joint Powers Authority insurance pool: CSAC - Excess Insurance Authority and utilizes in-house staff and third party administrators to process liability claims. It is classified as part of the "General Fund" in the City's audited financial statements and receives periodic funding (via non-operating transfers in) from available General Fund reserves.
106	Workers Compensation Claims	This fund is utilized to record expenditures related to the payment of workers compensation related expenditures. The City is a member of a Joint Powers Authority insurance pool: CSAC - Excess Insurance Authority and utilizes in-house staff and third party administrators to process liability claims. It is classified as part of the "General Fund" in the City's audited financial statements and receives periodic funding (via non-operating transfers in) from available General Fund reserves.
170	Equipment Replacement	This fund is utilized to record expenditures related to replacement of vehicles, equipment, technology, furniture and related capital assets. It is classified as part of the "General Fund" in the City's audited financial statements and receives periodic funding (via non-operating transfers in) from available General Fund reserves.
200	Air Quality	Assembly Bill 2766 was adopted in 1990 to provide revenue to reduce air pollution from motor vehicles and for related planning, monitoring, enforcement, and technical studies. The Department of Motor Vehicles collects a registration surcharge of \$6 per vehicle to fund the AB2766 Program. Forty percent of the AB2766 fund (approximately \$20 million annually in the South Coast Air Basin) is returned to the cities and counties to fund transportation-related projects that reduce air pollution. AB2766 revenue is distributed on a quarterly basis to participating cities and counties based on the prorated share of their population.
201	Gas Tax (Highway Users Tax)	The State of California levies a per gallon gasoline tax. Cities and counties receive revenue from the motor vehicle fuel taxes imposed pursuant to Revenue and Taxation Code Section 7360(a) and (b) through the Highway User Tax Account as outlined in the Streets and Highways code (Sections 2103, 2105, 2107, 2107.5)
202	SB-1 Traffic Congestion Relief, State Gasoline Tax	State Controller's Office Division of Accounting and Reporting - Transportation Congestion Relief, Chapter 91, Statutes of 2000 (Assembly Bill 2928), amended by Chapter 656, Statutes of 2000 (Senate Bill 1662), requires the State Controller's Office (SCO) to allocate funding to cities and counties for Transportation Congestion Relief. In addition, in order to receive any allocation the city or county shall annually expend from its general fund for street, road, and highway purposes.



City of Pico Rivera
Fund Descriptions - Primary Funds*
Special Revenue, Capital, Enterprise and Grant Funds

Fund Number	Fund Title	Description
205	Proposition A	The Proposition A sales tax, approved by LA County voters in 1980, is a half cent tax on most retail sales in Los Angeles County. LA County Metro returns 25% of the Proposition A tax to the cities in the County for transportation purposes. The balance of the Proposition A tax is restricted 35% for rail development and 40% for discretionary purposes.
206	Proposition C	The Proposition C sales tax, approved by LA County voters in 1990, is an additional half cent tax on retail sales in Los Angeles County. LA County Metro returns 20% of the Proposition C tax to the cities in the County for transportation purposes. The balance of the Proposition C tax is restricted 40% for construction and operation of the bus transit and rail system; 5% to expand rail and bus security; 10% for commuter rail, construction of transit centers, park and ride lots and freeway bus stops; and 25% for transit-related improvements to freeways and state highways.
207	Measure R	Measure R was approved by Los Angeles County voters in November 2008. Measure R is an ordinance authorizing an additional half cent sales tax to fund traffic relief and rail expansion according to an expenditure plan contained in the ordinance. The Measure R sales tax became effective July 1, 2009 and will remain in effect for 30 years (expiring July 1, 2039).
208	Measure M	Measure M Was approved and imposes a retail transactions and use tax ("Sales Tax") at the rate of one-half of one percent within Los Angeles County. The Sales Tax will increase to one percent (1%) on July 1, 2039, when the Measure R tax of one-half of one percent (.5%) tax expires (see description of "Measure R" funding above). The Sales Tax is in addition to any other taxes authorized by law. The Sales Tax has no expiration date.
209	Measure W	Measure W, the Safe Clean Water Program, was approved by Los Angeles County voters on November 6, 2018 that would increase L.A. County's local water supply, improve water quality, and invest in making the community greener and more livable. Funding is provided through a parcel tax of 2.5 cents per square foot of impermeable land area (buildings, concrete, etc.). to capture, treat, and recycle storm water.
210	Transportation Development Authority	Transportation Development Act, Article 3 (TDA) funds are used by cities within Los Angeles County for the planning and construction of bicycle and pedestrian facilities. By ordinance, LA County Metro is responsible for administering the program and establishing its policies. TDA, Article 3 funds are allocated annually on a per capita basis to both cities and the County of Los Angeles.



City of Pico Rivera
Fund Descriptions - Primary Funds*
Special Revenue, Capital, Enterprise and Grant Funds

Fund Number	Fund Title	Description
215	Measure A	The Los Angeles County Safe, Clean Neighborhood Parks and Beaches Measure of 2016 (Measure A) was approved by Los Angeles County voters in 2016. This measure provides funding for local parks, beaches, open space and water resources through the levy of an annual parcel tax of 1.5 cents per square foot of development. Local communities are allotted a portion of funding based on park needs.
220	Public Image Enhancement	Impact fees are charged on developments and funds are received to be used for various projects that seek to improve and enhance the overall aesthetics of the City. The development related fees are based on the valuation of the project (residential or commercial calculated at 0.5% or 1.0% of value of project over \$100,000 or \$150,000 (residential or commercial, respectively)
230	Lighting and Landscape Maintenance District	The Landscaping and Lighting Assessment District No. 1 was formed on July 24, 1979, pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15, of the California Streets and Highways Code. Under the 1972 Act, the Assessment District is authorized to fund, service, and/or maintain public landscaping, the installation or construction of public lighting facilities, the payment for electrical costs, and other related maintenance items. Revenue is generated through a property tax levy. The District's boundaries are contiguous with the City's boundaries.
250	Cable / Public-Education-Government	Pursuant to Section 611 of the Communications Act, local franchising authorities may require cable operators to set aside channels for public, educational, or governmental ("PEG") use. The City receives a fixed percentage from local cable operators within city limits to fund the local "PEG" channel (i.e., Channel 3).
255	Economic Development Sustainability	The City received Federal economic development funding and utilizes these funds for various projects aimed at improving the City's sales tax (i.e., retail) base.
280	Community Development Block Grant	The Federal Department of Housing and Urban Development (HUD) provides funding to be used in designated low-income census tracts within the City. Use of funds is limited to specific projects or tasks such as code enforcement, administration, ADA improvements to streets and sidewalks, and funding of approved "social services" agencies.



City of Pico Rivera
Fund Descriptions - Primary Funds*
Special Revenue, Capital, Enterprise and Grant Funds

Fund Number	Fund Title	Description
291	Housing / Section 8	Section 8 of the Housing Act of 1937 (42 U.S.C. § 1437f), authorizes the payment of rental housing assistance to private landlords on behalf of approximately 4.8 million low-income households in the United States. The largest part of the section is the Housing Choice Voucher program which pays a large portion of the rents and utilities of eligible households. The U.S. Department of Housing and Urban Development manages the Section 8 program.
305	2018 Series A Certificate of Participation (COP)	The Pavement Management Plan (PMP) presented is a multi-year capital improvement project that will make use of \$15 million in Certificates of Participation (COP) funding (2018 Series A). This financing plan was approved by the City Council in January 2018, and the Certificates of Participation were brought to market in July 2018.
400	Capital Improvement	This fund is used to record Capital Improvement Program (CIP) projects funded using General Fund appropriations. Prior to FY 2018-19, the City managed its CIP projects by transferring funding in/out of Fund 400 from the various other funds that supplied funding. In an effort to streamline reporting and management of the CIP program, only General Fund funded projects will have expenditures recorded in this fund beginning in FY 2018-19.
550	Water Operations	The City operates a water utility that serves approximately 9,400 residential, commercial and industrial customers. All revenue and expenditures related to the City's water utility are recorded in this fund. This is one of the City's enterprise funds (as classified in the annual financial statements).
560	Pico Rivera Innovative Municipal Energy	Beginning September 2017, the City began operating a municipal energy program through auspices of a "Community Choice Aggregation" (CCA) entity in partnership with Lancaster Choice Energy (LCE) as part of a modified joint powers authority agreement called Community Choice Energy Authority (CCEA). The CCA chooses the power generation source on behalf of the consumers (i.e., residents and business owners in Pico Rivera). By aggregating purchasing power, they are able to create large contracts with generators, something individual buyers may be unable to do. The main goal of PRIME is to lower costs for consumers and to provide consumers greater control of their energy mix, mainly by offering "greener" generation portfolios than local utilities.
570	Golf Course Operations	The City operates a municipal golf course. It utilizes a third party management company to run daily operations (i.e., pro shop, driving range, restaurant, banquet facility, etc.). This fund is one of the City's enterprise funds as classified in the annual financial reports.



City of Pico Rivera
Fund Descriptions - Primary Funds*
Special Revenue, Capital, Enterprise and Grant Funds

Fund Number	Fund Title	Description
590	Sports Arena	The City operates a sports arena on property leased from the US Army Corps of Engineers in the Whittier Narrows Flood Control area. The City leases this property to a third party management company and realizes income from quarterly lease payments.
638	Surface Transportation Program Local	The Surface Transportation Program (STP) is a Federal Department of Transportation program that provides flexible funding for projects to preserve and improve the conditions and performance on any Federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects, including intercity bus terminals.
640	American Recovery Plan	This fund is used to account for the American Rescue Plan Act of 2021, the Corona Virus rescue package from the Federal government, designed to facilitate the United States' recovery from the devastating economic and health effects of the COVID-19 pandemic.
661	Highway Bridge Program	The Highway Bridge Program (HBP) is a safety program that provides Federal-aid to local agencies to replace and rehabilitate deficient locally owned public highway bridges. This program is funded by the Federal Highway Administration (FHWA) authorized by United State Code (USC) Title 23.
671	CalRecycle	This fund is used to account for revenue and expense activity for the California Department of Resources Recycling and Recovery (CalRecycle). These funding opportunities were authorized by legislation to assist public and private entities in the safe and effective management of the waste stream and organic waste collection services. In 2021, the City of Pico Rivera approved to modify hauler franchise fees to include "SB 1383 Fee" equal to 2.5% of Gross Receipts collected by Commercial and Residential customers. Fees attained from SB 1383 provides funding to assist residents with education, training, and knowledge of the benefits of recycling organics waste and the impact on the world.
690	Recreation & Education Accelerating Children's Hopes (REACH)	REACH (Recreation and Education Accelerating Children's Hopes) is a State grant-funded after school program provided in partnership with the El Rancho Unified School District. REACH is designed to enhance children's overall academic performance, reduce absenteeism, improve behavior and re-engage the child in the educational process by providing homework assistance, mentoring, performing arts and recreational activities in a safe, supervised environment.
697	Misc. Local Grants	This fund is utilized to record the activity (revenue and expenses) of various local grants (i.e., from the County of Los Angeles). The majority of local grants are utilized to provide funding for transportation related capital projects.



City of Pico Rivera
Fund Descriptions - Primary Funds*
Special Revenue, Capital, Enterprise and Grant Funds

Fund Number	Fund Title	Description
698	Misc. Federal Grants	This fund is utilized to record revenue and expense activity of various Federal grants received. The majority of Federal grant funding is for transportation and road repair/maintenance capital projects.
699	Misc. State Grants	This fund records revenue and expense activity of various State of California grants. The majority of State grant awards are utilized to provide funding for transportation related capital projects.
851	Successor Agency	The former Pico Rivera Redevelopment Agency activity is now recorded in this "Successor Agency" fund. The State of California Department of Finance (DOF) approves enforceable obligations that are funded using former tax increment (i.e., property tax) revenue. All revenue and expense activity related to the Successor Agency's approved enforceable obligations is recorded in this fund.
875	Section 115 PRSP - Trust	This fund is a grantor trust established to set aside funds for paying future employee benefits such as pensions and Other Post Employment Benefits (OPEB). Assets are dedicated to providing benefits employees/retirees and beneficiaries.

**The funds described here represent those funds having the majority of revenue and/or expenditures of all funds combined; there are additional 'minor' funds that either do not receive regular revenue deposits nor record expenses on a regular basis and have been omitted for the sake of clarity. Additional information about 'minor' funds can be found in the City's annual financial statements (Annual Comprehensive Financial Report, ACFR)*



City of Pico Rivera
Functional Unit - Primary Fund Relationship Matrix
General Fund, Special Revenue, Capital, Enterprise and Grant Funds

The matrix below describes the relationship between functional units (i.e., Departmental programs and services) and their funding source. Only those programs/services designated as "primary" and which have specific funding are included. Non-major funds and the services they provide do not account for a material amount of appropriations in the budget and hence are not included below. The majority of programs and services provided by the City and their respective funding sources are included below.

Primary Fund Description Category

Program / Service Provided	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	TRUST AND AGENCY FUNDS
	General administration	Low-income housing assistance (Section 8)	Parks facility maintenance	Water utility operations, maintenance and capital projects	Successor Agency operations
	Legislative body operations	Community social services (CDBG)	General facility maintenance	Golf Course operations	
	Law enforcement (LASD Contract)	Transportation programs (non-fixed route)	Non-special fund / grant funded capital projects	Sports Arena operations	
	City attorney / Legal fees	Road repair (capital projects)		Pico Rivera Innovative Municipal Energy	
	Neighborhood Improvement (Code Enforcement)	Pedestrian and bike trail construction and maintenance			
	Parking Enforcement	Street light maintenance and electricity expenses			
	Economic development	Cable TV programming			
	Emergency Operations / Disaster Preparedness	After-school programming			
	Planning	Traffic signal synchronization			
	Information technology services				
	General accounting, budgeting, payroll, procurement				
	Risk management				
	Recruitment services				
	Special events				
	Park maintenance				
	Senior services				
	Youth and adult sporting programs / aquatics				
	Marketing and Communications				
	Street maintenance				
	Building inspection				
	Facilities maintenance				
	Fleet management and maintenance				

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All Funds Revenue and Expenditures*
FY 2019-20 - FY 2021-22 Actuals
FY 2022-23 Adopted Budget & Year-End Estimate
FY 2023-2025 Adopted Budget

*Excluding General Fund

ADMINISTRATION

			Actuals FY 2019-20	Actuals FY 2020-21	Actuals FY 2021-22	Adopted Budget FY 2022-23	Year-End Estimate FY 2022-23	Adopted Budget FY 2023-24	Approved Budget FY 2024-25
Fund:	221	California Beverage Container Revenue	969	15,968	15,266	15,118	150	15,780	670
	221	California Beverage Container Expenditure	15,877	15,639	1,807	15,800	5,702	15,500	-
	560	Pico Rivera Innovative Municipal Energy (PRIME) Revenue	16,750,457	14,818,840	18,367,968	20,381,163	24,352,389	23,655,274	26,168,819
	560	Pico Rivera Innovative Municipal Energy (PRIME) Expenditure	12,800,548	16,215,633	17,222,541	17,410,535	18,675,360	18,741,010	21,701,990
	590	Recreation Area Complex Revenue	290,514	405,791	341,878	1,078	308,595	330,376	338,190
	590	Recreation Area Complex Expenditure	358,995	691,234	176,188	139,780	(4,035)	158,486	161,696
	670	Used Oil Recycle Revenue	34,891	7,948	(1,244)	7,940	262	10,420	10,410
	670	Used Oil Recycle Expenditure	14,888	18,754	7,693	26,562	-	26,562	26,562
	671	CalRecycle Revenue	-	-	177,871	83,856	315,530	215,655	258,786
	671	CalRecycle Expenditure	-	-	170,562	218,929	109,396	226,777	233,815

ADMINISTRATIVE SERVICES

Fund:	105	Liability Claims Revenue	-	101,500	-	-	282,829	170,000	170,000
	105	Liability Claims Expenditure	65,731	99,722	26,640	-	122,339	170,000	170,000
	106	Workers Compensation Claims Revenue	-	417,500	-	-	519,176	171,500	171,500
	106	Workers Compensation Claims Expenditure	168,982	171,078	176,771	-	115,882	171,500	171,500
	170	Equipment Replacement Revenue	-	3,200	1,225,766	226,950	223,922	349,281	347,101
	170	Equipment Replacement Expenditure	19,273	(6,000)	12,229	226,950	273,760	331,000	331,000
	300	2009 Lease Revenue Bond Revenue	-	-	-	-	-	-	-
	300	2009 Lease Revenue Bond Expenditure	-	-	86	-	-	-	-
	450	Financial System Replacement Revenue	-	257,650	-	-	87,913	-	-
	450	Financial System Replacement Expenditure	75,504	87,913	-	-	-	-	-
	551	Water Enterprise Revenue	42	31	(34,780)	30	7,689	41,600	35,520
	551	Water Enterprise Expenditure	-	-	-	-	-	-	-
	640	American Recovery Plan Revenue	-	-	10,227,800	-	-	-	-
	640	American Recovery Plan Expenditure	-	-	10,227,800	770,391	-	-	-
	851	Successor - DS Fund Revenue	3,869,224	5,403,738	8,595,990	1,065,000	1,164,737	1,065,000	1,065,000
	851	Successor - DS Fund Expenditure	2,801,569	2,321,101	2,680,528	83,280	338,827	234,287	184,385
	852	Redevelopment Obligation Retirement Fund Revenue	4,374,206	4,293,747	4,768,492	31,227	1,124,230	121,920	104,100
	852	Redevelopment Obligation Retirement Fund Expenditure	3,861,483	5,403,730	2,104,937	-	-	-	-
	855	Successor Bond Fund Revenue	8,965	1,536	-	1,485	-	-	-
	855	Successor Bond Fund Expenditure	-	-	408,371	-	-	-	-
	875	Section 115 PRSP-Trust Revenue	26,759	285,165	(192,302)	-	52,266	-	-
	875	Section 115 PRSP-Trust Expenditure	-	-	-	-	3,448	-	-

COMMUNITY & ECONOMIC DEVELOPMENT

Fund:	255	Economic Development Sustainability Revenue	24,234	3,829	94,111	3,755	3,444	18,630	15,910
	255	Economic Development Sustainability Expenditure	98,950	40,000	396,667	-	-	-	-
	280	Community Development Block Grant (CDBG) Revenue	826,228	643,248	866,874	626,682	695,000	641,377	600,000
	280	Community Development Block Grant (CDBG) Expenditure	1,075,088	624,778	509,421	424,088	695,846	641,377	600,000
	282	HOME Program Revenue	333,485	117,940	282,518	3,661	34,115	9,000	9,000
	282	HOME Program Expenditure	-	-	193	-	-	-	-
	283	CalHome Revenue	23,340	77,448	270,913	-	700	-	-
	283	CalHome Expenditure	-	-	-	-	-	-	-
	290/291	Housing Assistance Program (Section 8) Revenue	5,235,504	5,642,154	6,879,845	5,216,480	6,193,483	5,791,809	5,788,879
	290/291	Housing Assistance Program (Section 8) Expenditure	5,339,596	5,776,381	6,075,407	6,062,675	6,129,251	6,121,110	6,146,054



All Funds Revenue and Expenditures*
FY 2019-20 - FY 2021-22 Actuals
FY 2022-23 Adopted Budget & Year-End Estimate
FY 2023-2025 Adopted Budget

			Actuals FY 2019-20	Actuals FY 2020-21	Actuals FY 2021-22	Adopted Budget FY 2022-23	Year-End Estimate FY 2022-23	Adopted Budget FY 2023-24	Approved Budget FY 2024-25
PUBLIC WORKS									
Fund:	200	Air Quality Improvement (AB 2766) Revenue	88,333	63,153	74,158	82,270	43,023	90,030	88,710
	200	Air Quality Improvement (AB 2766) Expenditure	53,592	29,325	44,886	34,600	33,452	34,600	34,600
	201	State Gas Tax (Highway Users Tax) Revenue	2,519,447	1,375,868	1,478,980	1,835,993	1,083,838	1,757,098	1,792,240
	201	State Gas Tax (Highway Users Tax) Expenditure	4,241,081	1,375,868	1,478,980	1,825,300	957,004	1,757,098	1,792,240
	202	SB1 - Traffic Congestion Relief Revenue	-	1,276,135	1,192,508	1,439,642	817,156	1,536,363	1,567,090
	202	SB1 - Traffic Congestion Relief Expenditure	-	155,332	626,975	1,490,918	911,332	1,513,154	1,317,930
	206	Proposition C Revenue	1,091,381	1,084,335	1,274,847	1,286,535	1,326,032	1,543,750	1,599,672
	206	Proposition C Expenditure	484,123	389,166	968,873	1,300,000	599,369	1,398,000	1,465,000
	207	Measure R Revenue	3,408,832	3,618,824	5,687,464	961,871	1,160,987	1,148,087	1,191,449
	207	Measure R Expenditure	4,961,904	2,473,430	4,596,616	1,275,000	345,717	1,315,015	1,325,015
	208	Measure M Revenue	893,737	911,671	1,119,482	1,088,958	1,107,219	1,270,180	4,523,860
	208	Measure M Expenditure	1,339,851	1,157,620	946,461	1,386,169	67,939	1,709,436	4,383,169
	209	Measure W Revenue	-	882,992	872,171	954,810	901,754	954,810	954,810
	209	Measure W Expenditure	-	237,936	355,229	895,000	136,193	1,080,000	930,000
	210	Transportation Development Act (TDA) Revenue	81,667	30,880	40,126	80,000	-	71,888	75,123
	210	Transportation Development Act (TDA) Expenditure	77,336	34,926	34,064	80,000	17,984	50,000	90,000
	220	Public Image Enhancement (PIE) Revenue	126,317	179,655	119,514	140,534	141,844	162,500	150,670
	220	Public Image Enhancement (PIE) Expenditure	16,285	11,662	-	-	-	-	-
	225	Sewer Maintenance Revenue	1,548	1,832	638	1,600	77	-	-
	225	Sewer Maintenance Expenditure	359,572	23,383	37,971	31,000	16,687	-	-
	230	Landscape and Lighting Maint Assessment District Revenue	1,743,325	1,796,080	1,934,108	1,101,592	1,766,102	1,864,468	1,916,797
	230	Landscape and Lighting Maint Assessment District Expenditure	1,238,823	3,438,190	1,160,038	908,403	333,862	1,035,722	1,071,857
	231	Paramount/Mines Assessment District Revenue	10,074	10,286	9,461	10,339	6,217	1,200	1,030
	231	Paramount/Mines Assessment District Expenditure	-	-	-	-	-	-	-
	263	Passons Grade Separation Revenue	-	-	-	-	-	-	-
	263	Passons Grade Separation Expenditure	-	-	-	-	-	-	-
	270	Park Development Revenue	5,109	875	(3,688)	847	(1,885)	4,430	3,780
	270	Park Development Expenditure	-	-	-	-	227,000	-	-
	305	2018 Series A Certificates of Participation Revenue	1,022,417	836,929	840,482	836,169	148,864	831,669	836,669
	305	2018 Series A Certificates of Participation Expenditure	892,589	891,918	3,172,325	836,169	6,262,006	1,369,669	836,669
	400	Capital Improvement Revenue	19,671	-	11,577,135	1,147,695	1,147,695	-	-
	400	Capital Improvement Expenditure	1,021,034	(22,835)	219,002	506,390	90,268	770,390	7,019,632
	550	Water Authority Revenue	12,398,054	12,260,343	12,457,186	12,567,683	9,735,886	12,049,675	12,011,345
	550	Water Authority Expenditure	8,442,501	9,964,320	9,570,525	23,361,728	15,480,074	18,623,929	17,960,464
	638	Surface Transportation Program Local (STPL) Federal Revenue	-	-	-	-	-	-	-
	638	Surface Transportation Program Local (STPL) Federal Expenditure	-	-	-	-	-	-	-
	661	Highway Bridge Program (HBP) Revenue	-	-	34,034	6,458,823	270,861	3,869,647	14,173,154
	661	Highway Bridge Program (HBP) Expenditure	-	-	36,033	6,458,823	267,887	3,869,647	14,173,154
	697	Miscellaneous Local Grants Revenue	182,238	63,039	-	60,000	-	10,093,531	93,531
	697	Miscellaneous Local Grants Expenditure	103,964	4,200	172,402	166,601	232,073	10,195,591	196,789
	698	Miscellaneous Federal Grants Revenue	682,457	114,280	251,764	-	431,927	8,379,390	-
	698	Miscellaneous Federal Grants Expenditure	611,929	176,500	105,485	-	771,934	8,379,390	-
	699	Miscellaneous State Grants Revenue	164,635	97,119	310,872	4,185,948	5,651	9,366,278	4,500,000
	699	Miscellaneous State Grants Expenditure	138,496	437,588	159,013	4,185,948	140,363	9,764,400	4,995,158
PARKS AND RECREATION									
Fund:	205	Proposition A Revenue	1,330,905	1,300,424	1,548,028	1,571,293	1,570,323	1,847,270	1,916,719
	205	Proposition A Expenditure	1,175,233	1,172,914	1,095,029	1,776,463	748,231	2,220,188	2,259,056
	215	Measure A Revenue	-	70,995	-	-	-	150,000	808,356
	215	Measure A Expenditure	70,995	-	-	-	-	150,000	808,356
	250	Cable/PEG Support Revenue	163,934	76,128	76,394	23,000	36,855	-	-
	250	Cable/PEG Support Expenditure	23,327	21,497	38,233	37,355	7,673	37,355	37,355
	570	Golf Course Revenue	775,137	1,437,035	847,877	1,050,000	600,640	877,500	943,400
	570	Golf Course Expenditure	1,052,097	1,296,142	1,254,001	1,346,818	1,279,670	1,662,656	1,665,204
	690	Recreation & Education Accelerating Children's Hopes Revenue	1,088,908	990,203	911,925	1,140,249	363,346	1,265,914	1,263,704
	690	Recreation & Education Accelerating Children's Hopes Expenditure	923,848	946,511	976,826	1,122,904	870,681	1,324,821	1,360,262

ALL FUNDS* TOTAL REVENUE	59,596,944	60,976,315	94,542,431	65,690,276	58,030,841	91,743,300	85,495,995
ALL FUNDS* TOTAL EXPENDITURES	53,925,063	55,675,557	67,246,807	74,404,579	56,263,175	95,098,670	93,448,912
	5,671,880	5,300,758	27,295,624	(8,714,303)	1,767,666	(3,355,370)	(7,952,917)

*Excluding General Fund

Fund: 105

Liability Claims

Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
105.00.0000-47850	Inter Departmental Charges	-	-	-	-	-	170,000	170,000
105.00.0000-47900	Transfer In	-	101,500	-	-	282,829	-	-
Fund: 105 Total Revenue:		-	101,500	-	-	282,829	170,000	170,000
Expenditure:								
105.60.6005-56105	Liability Claim Payments	65,590	99,614	26,640	-	122,339	170,000	170,000
105.60.6005-56992	Bank Service Charges	141	108	-	-	-	-	-
Total Expenditure 60.6005		65,731	99,722	26,640	-	122,339	170,000	170,000
Fund: 105 Total Expenditure:		65,731	99,722	26,640	-	122,339	170,000	170,000
Grand Total Revenues:		-	101,500	-	-	282,829	170,000	170,000
Grand Total Expenditures:		65,731	99,722	26,640	-	122,339	170,000	170,000
Grand Total Surplus / (Deficit)		(65,731)	1,778	(26,640)	-	160,490	-	-
Fund Balances (Deficits) - Beginning of Year								
		(35,737)	(101,468)	(99,690)	(126,329)	(126,329)	34,161	34,161
Fund Balances (Deficits) - End of Year								
		(101,468)	(99,690)	(126,329)	(126,329)	34,161	34,161	34,161

Fund: 106

Workers Compensation Claims

Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2022-23
Revenue:								
106.00.0000-47850	Inter Departmental Charges		-	-	-	-	171,500	171,500
106.00.0000-47900	Transfer In		417,500	-	-	519,176	-	-
	Fund: 106 Total Revenue:	-	417,500	-	-	519,176	171,500	171,500
Expenditure:								
106.60.6005-56106	Workers Comp Claim Payments	168,687	170,901	176,771	-	115,882	171,500	171,500
106.60.6005-56992	Bank Service Charges	295	178	-	-	-	-	-
	Total Expenditure 60.6005	168,982	171,078	176,771	-	115,882	171,500	171,500
	Fund: 106 Total Expenditure:	168,982	171,078	176,771	-	115,882	171,500	171,500
	Grand Total Revenues:	-	417,500	-	-	519,176	171,500	171,500
	Grand Total Expenditures:	168,982	171,078	176,771	-	115,882	171,500	171,500
	Grand Total Surplus / (Deficit)	(168,982)	246,422	(176,771)	-	403,294	-	-
Fund Balances (Deficits) - Beginning of Year								
		(248,345)	(417,327)	(170,905)	(347,676)	(347,676)	55,618	55,618
Fund Balances (Deficits) - End of Year								
		(417,327)	(170,905)	(347,676)	(347,676)	55,618	55,618	55,618

Fund: 170		Equipment Replacement						
		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
170.00.0000-43100	Interest Income		-	(11,095)	-	(7,760)	14,910	12,730
170.00.0000-43116	Investment Fair Value Gain (Loss)					4,733	-	-
170.00.0000-46200	Sales Of City Property		3,200	-	-	-	-	-
170.00.0000-47850	Inter Departmental Charges		-	236,861	226,950	226,950	334,371	334,371
170.00.0000-47900	Transfer In - FROM GENERAL FUND		-	1,000,000	-	-	-	-
Fund: 170 Total Revenue:		-	3,200	1,225,766	226,950	223,922	349,281	347,101
Expenditure:								
170.20.6040-57300	Furniture and Equipment		-	12,136	140,950	5,341	77,000	77,000
Total Expenditures 16.1620		-	-	12,136	140,950	5,341	77,000	77,000
170.40.4030-57300	Furniture and Equipment	3,578	-	-	86,000	-	-	-
Total Expenditures 40.4030 - STREET MAINTENANCE		3,578	-	-	86,000	-	-	-
170.40.4033-54500	Contracted Services		-	93	-	-	-	-
170.40.4033-57300	Furniture and Equipment		-	-	-	268,419	254,000	254,000
Total Expenditures 40.4033 - FLEET MAINTENANCE		-	-	93	-	268,419	254,000	254,000
170.80.8108-57300	Furniture and Equipment - TEEN CENTER	15,695	-	-	-	-	-	-
170.80.8220-57300	Furniture and Equipment - SENIOR SERVICES		(6,000)	-	-	-	-	-
Total Expenditures 80.8xxx - PARKS & RECREATION		15,695	(6,000)	-	-	-	-	-
Fund: 170 Total Expenditure:		19,273	(6,000)	12,229	226,950	273,760	331,000	331,000
Grand Total Revenues:		-	3,200	1,225,766	226,950	223,922	349,281	347,101
Grand Total Expenditures:		19,273	(6,000)	12,229	226,950	273,760	331,000	331,000
Grand Total Surplus / (Deficit)		(19,273)	9,200	1,213,537	-	(49,837)	18,281	16,101
Fund Balances (Deficits) - Beginning of Year		(158,253)	(177,526)	(168,326)	1,045,212	1,045,212	995,374	1,013,655
Fund Balances (Deficits) - End of Year		(177,526)	(168,326)	1,045,212	1,045,212	995,374	1,013,655	1,029,756

Fund: 200		Air Quality Improvement						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
200.00.0000-43100	Interest Income	7,395	1,442	(7,091)	1,370	3,552	9,030	7,710
200.00.0000-43116	Investment Fair Value Gain (Loss)					(1,926)	-	-
200.00.0000-45140	AQMD AB2766	80,938	61,711	81,250	80,900	41,396	81,000	81,000
Fund: 200 Total Revenue:		88,333	63,153	74,158	82,270	43,023	90,030	88,710
Expenditure:								
200.40.4033-57300	Furniture & Equipment	40,869	16,800	16,800	34,600	28,980	34,600	34,600
Total Expenditures 40.4033		40,869	16,800	16,800	34,600	28,980	34,600	34,600
200.70.7300-51100	Salaries	119	-	-	-	-	-	-
200.70.7300-51500	Public Employees Retirement (PERS)	11	-	-	-	-	-	-
200.70.7300-51700	Disability Insurance	1	-	-	-	-	-	-
200.70.7300-51900	Group Health & Life Ins	15	-	-	-	-	-	-
200.70.7300-51930	Medicare/Employer Porti	2	-	-	-	-	-	-
200.70.7300-54500	Contracted Services		-	12,731	-	4,472	-	-
Total Expenditures 70.7300		148	-	12,731	-	4,472	-	-
200.80.8410-52600	Membership Dues	-	-	15,355	-	-	-	-
200.80.8410-54100	Departmental Expenses	12,575	12,525	-	-	-	-	-
Total Expenditures 80.8410		12,575	12,525	15,355	-	-	-	-
Fund 200 Total Expenditures:		53,592	29,325	44,886	34,600	33,452	34,600	34,600
Grand Total Revenues:		88,333	63,153	74,158	82,270	43,023	90,030	88,710
Grand Total Expenditures:		53,592	29,325	44,886	34,600	33,452	34,600	34,600
Grand Total Surplus / (Deficit)		34,741	33,827	29,272	47,670	9,571	55,430	54,110
Fund Balances (Deficits) - Beginning of Year		356,687	391,428	425,255	454,527	454,527	464,098	519,528
Fund Balances (Deficits) - End of Year		391,428	425,255	454,527	502,197	464,098	519,528	573,638

Fund: 201

State Gas Tax

Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Year-End Estimate FY 2022-23	Adopted FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
201.00.0000-43100	Interest Income	49,761	-	-	10,722	-	-	-
201.00.0000-44300	State Gasoline Tax 2107	412,442	436,896	418,293	556,682	325,722	489,855	499,652
201.00.0000-44400	State Gasoline Tax 2107.5	7,500	7,500	7,500	7,500	7,500	7,500	7,650
201.00.0000-44500	State Gasoline Tax 2106	190,049	185,789	204,545	231,577	142,401	236,050	240,771
201.00.0000-44600	State Gasoline Tax 2105	326,638	322,869	349,927	407,479	241,018	407,828	415,985
201.00.0000-44650	State Gasoline Tax 2103	441,531	422,814	498,716	622,033	367,197	615,865	628,182
201.00.0000-44660	State Gasoline Tax 2030 (Road Maint Rehab Account, SB 1)	1,019,538	-	-	-	-	-	-
201.00.0000-47610	Cost Reimbursements	71,987	-	-	-	-	-	-
Fund: 201 Total Revenue:		2,519,447	1,375,868	1,478,980	1,835,993	1,083,838	1,757,098	1,792,240
Expenditure:								
201.40.4000-51100	Salaries	4,393	-	-	-	-	-	-
201.40.4000-51500	Public Employees Retirement (PERS)	321	-	-	-	-	-	-
201.40.4000-51700	Disability Insurance	32	-	-	-	-	-	-
201.40.4000-51900	Group Health & Life Ins	556	-	-	-	-	-	-
201.40.4000-51906	Post Employment Health Plan	13	-	-	-	-	-	-
201.40.4000-51930	Medicare/Employer Porti	51	-	-	-	-	-	-
Total Expenditures 40.4000		5,365	-	-	-	-	-	-
201.98.9800-56900	Transfer Out	4,235,716	1,375,868	1,478,980	1,825,300	957,004	1,757,098	1,792,240
Total Expenditures 98.9800		4,241,081	1,375,868	1,478,980	1,825,300	957,004	1,757,098	1,792,240
Fund: 201 Total Expenditure:		4,241,081	1,375,868	1,478,980	1,825,300	957,004	1,757,098	1,792,240
Grand Total Revenues:		2,519,447	1,375,868	1,478,980	1,835,993	1,083,838	1,757,098	1,792,240
Grand Total Expenditures:		4,241,081	1,375,868	1,478,980	1,825,300	957,004	1,757,098	1,792,240
Grand Total Surplus / (Deficit)		(1,721,634)	-	-	10,693	126,834	-	(0)
Fund Balances (Deficits) - Beginning of Year		1,721,634	-	-	-	-	126,834	126,834
Fund Balances (Deficits) - End of Year		0	-	-	10,693	126,834	126,834	126,834

Fund: 202		SB-1 Traffic Congestion Relief, State Gasoline Tax						
		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
202.00.0000-43100	Interest Income		11,768	(74,513)	-	37,293	-	-
202.00.0000-44660	State Gasoline Tax 2030 (Road Maint Rehab Account, SB 1)		1,264,367	1,266,866	1,439,642	798,867	1,536,363	1,567,090
202.00.0000-47200	Miscellaneous Revenue		-	155	-	-	-	-
Fund: 202 Total Revenue:		-	1,276,135	1,192,508	1,439,642	817,156	1,536,363	1,567,090
Expenditure:								
202.40.4000-51100	Salaries		27,681	6,423	-	7,338	-	-
202.40.4000-51500	Public Employee's Retirement		2,674	1,564	-	1,816	-	-
202.40.4000-51504	Deferred Compensation		-	-	-	91	-	-
202.40.4000-51600	Workers Compensation		-	74	-	-	-	-
202.40.4000-51700	Disability Insurance		162	64	-	69	-	-
202.40.4000-51900	Group Health & Life Insurance		2,669	1,008	-	1,081	-	-
202.40.4000-51906	Cash Back Incentive Pay		87	5	-	-	-	-
202.40.4000-51930	Medicare/Employer Portion		407	97	-	111	-	-
Total Expenditures 40.4000		-	33,680	9,234	-	10,506	-	-
202.40.4010-51100	Salaries		47,103	53,404	116,250	61,077	257,755	261,587
202.40.4010-51120	Vacation/Sick Leave Accrual Pay-Out		1,649	1,353	-	5,490	-	-
202.40.4010-51200	Hourly Salaries		7,944	2,316	16,000	-	-	-
202.40.4010-51500	Public Employee's Retirement		4,211	12,626	27,507	15,497	26,440	26,532
202.40.4010-51501	PT Retirement		284	100	600	-	600	600
202.40.4010-51504	Deferred Compensation		241	350	475	739	1,278	1,316
202.40.4010-51600	Workers Compensation		-	576	1,079	-	1,120	1,323
202.40.4010-51700	Disability Insurance		-	422	1,024	621	1,143	1,177
202.40.4010-51800	Group Health & Life Insurance		-	1,345	-	1,760	-	-
202.40.4010-51900	Group Health & Life Insurance		2,826	540	7,096	571	7,041	7,393
202.40.4010-51901	Cash Back Incentive Pay		3,760	10,027	10,027	9,776	10,027	10,528
202.40.4010-51903	Auto Allowance		-	-	-	-	1,200	1,260
202.40.4010-51904	Technology Stipend		-	-	-	-	450	473
202.40.4010-51907	OPEB Cost Allocation		-	8,815	9,195	6,321	4,248	3,833
202.40.4010-51930	Medicare/Employer Portion		832	930	1,665	1,221	1,852	1,908
202.40.4010-54500	Contracted Services		-	-	-	978	-	-
Total Expenditures 40.4010		-	68,851	92,804	190,918	104,049	313,154	317,930
202.70.7300-51100	Salaries		132	6,865	-	1,284	-	-
202.70.7300-51500	Public Employees Retirement (PERS)		-	1,753	-	303	-	-
202.70.7300-51504	Deferred Compensation		-	45	-	6	-	-
202.70.7300-51600	Workers Compensation		-	79	-	-	-	-
202.70.7300-51700	Disability Insurance		-	62	-	11	-	-
202.70.7300-51900	Group Health & Life Insurance		18	809	-	181	-	-
202.70.7300-51930	Medicare/Employer Portion		-	102	-	19	-	-
202.70.7300-54500	Contracted Services		37,692	515,223	1,300,000	794,972	1,200,000	1,000,000
202.70.7300-54635	General Construction		14,958	-	-	-	-	-
Total Expenditures 70.7300		-	52,801	524,937	1,300,000	796,777	1,200,000	1,000,000
Fund: 202 Total Expenditure:		-	155,332	626,975	1,490,918	911,332	1,513,154	1,317,930
Grand Total Revenues:		-	1,276,135	1,192,508	1,439,642	817,156	1,536,363	1,567,090
Grand Total Expenditures:		-	155,332	626,975	1,490,918	911,332	1,513,154	1,317,930
Grand Total Surplus / (Deficit)		-	1,120,803	565,533	(51,276)	(94,176)	23,209	249,160
Fund Balances (Deficits) - Beginning of Year		-	2,857,556	3,978,359	4,543,892	4,543,892	4,449,716	4,472,925
Fund Balances (Deficits) - End of Year		2,857,556	3,978,359	4,543,892	4,492,616	4,449,716	4,472,925	4,722,085

Fund: 205		Proposition A						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
205.00.0000-43100	Interest Income	62,696	12,020	(54,458)	10,465	28,441	71,530	61,070
205.00.0000-43116	Investment Fair Value Gain (Loss)					(14,970)	-	-
205.00.0000-45600	Prop A Funds	1,246,180	1,288,351	1,600,385	1,540,828	1,541,852	1,775,740	1,855,649
205.00.0000-47200	Miscellaneous Revenue	22,029	53	2,101	20,000	15,000	-	-
Fund: 205 Total Revenue:		1,330,905	1,300,424	1,548,028	1,571,293	1,570,323	1,847,270	1,916,719
Expenditure:								
205.15.1500-54500	Contracted Services	135,399	139,846	128,651	-	28,072	21,349	21,349
Total Expenditure 15.1500		135,399	139,846	128,651	-	28,072	21,349	21,349
205.20.2000-51100	Salaries	9,781	10,925	10,613	-	8,925	-	-
205.20.2000-51500	Public Employee's Retirement	4,213	1,045	2,642	-	2,220	-	-
205.20.2000-51504	Deferred Compensation	50	16	-	-	73	-	-
205.20.2000-51600	Worker's Compensation Insurance	298	-	122	-	-	-	-
205.20.2000-51700	Disability Insurance	85	95	93	-	83	-	-
205.20.2000-51900	Group Health & Life Insurance	556	650	528	-	1,564	-	-
205.20.2000-51930	Medicare/Employer Portion	141	159	155	-	136	-	-
Total Expenditures 20.2000		15,122	12,890	14,153	-	13,001	-	-
205.40.4000-51100	Salaries	130	-	-	-	383	-	-
205.40.4000-51500	Public Employees Retirement	12	-	-	-	91	-	-
205.40.4000-51504	Deferred Compensation		-	-	-	4	-	-
205.40.4000-51700	Disability Insurance		-	-	-	4	-	-
205.40.4000-51900	Group Health & Life Insurance		-	-	-	83	-	-
205.40.4000-51930	Medicare/Employer Portion	2	-	-	-	6	-	-
Total Expenditures 40.4000		144	-	-	-	571	-	-
205.40.4010-54500	Contracted Services		-	30,000	-	184	-	-
Total Expenditures 40.4010		-	-	30,000	-	184	-	-
205.40.4030-54500	Contracted Services	191,170	176,010	214,425	192,000	103,182	227,000	262,000
Total Expenditures 40.4030		191,170	176,010	214,425	192,000	103,182	227,000	262,000
205.70.7300-51100	Salaries	790	-	-	-	-	-	-
205.70.7300-51500	Public Employee's Retirement	667	2	-	-	-	-	-
205.70.7300-51504	Deferred Compensation	3	-	-	-	-	-	-
205.70.7300-51600	Worker's Compensation Insurance	50	-	-	-	-	-	-
205.70.7300-51700	Disability Insurance	4	0	-	-	-	-	-
205.70.7300-51900	Group Health & Life Insurance	122	0	-	-	-	-	-
205.70.7300-51906	Post Employment Health Plan	4	-	-	-	-	-	-
205.70.7300-51930	Medicare/Employer Portion	17	0	-	-	-	-	-
205.70.7300-54500	Contracted Services	55,943	-	-	-	161	300,000	300,000
Total Expenditures 70.7300		57,598	2	-	-	161	300,000	300,000

Fund: 205		Proposition A						
		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Expenditure:								
205.80.8410-51100	Salaries	103,980	106,608	171,959	101,694	111,918	112,204	115,570
205.80.8410-51120	Vacation/Sick Leave Accrual Pay-Out		1,380	-	-	-	-	-
205.80.8410-51200	Hourly Salaries	157	-	1,765	-	-	-	-
205.80.8410-51300	Overtime		-	991	-	-	-	-
205.80.8410-51500	Public Employee's Retirement (PERS)	33,588	40,968	41,802	24,063	28,070	23,222	23,303
205.80.8410-51501	Public Agency Retirement System	6	-	45	-	-	-	-
205.80.8410-51504	Deferred Compensation	514	504	605	500	1,107	1,122	1,156
205.80.8410-51600	Worker's Compensation Insurance	2,160	1,773	1,934	944	-	983	1,162
205.80.8410-51700	Disability Insurance	981	1,138	1,575	948	1,071	1,084	1,117
205.80.8410-51900	Group Health & Life Insurance	10,042	9,582	11,872	9,833	9,319	9,816	10,307
205.80.8410-51901	Cash Back Incentive Pay		13,130	14,324	-	-	-	-
205.80.8410-51906	Post Employment Health Plan		-	65	-	-	-	-
205.80.8410-51907	OPEB		-	11,896	8,044	5,530	3,731	3,366
205.80.8410-51930	Medicare/Employer Portion	1,506	1,714	2,661	1,500	1,769	1,627	1,676
205.80.8410-52100	Postage		-	-	5,000	-	5,000	5,000
205.80.8410-52200	Department Supplies	195	-	419	577	23	3,200	3,200
205.80.8410-52205	Office Supplies	497	1,382	911	1,000	-	2,000	2,000
205.80.8410-52300	Advertising & Publications		-	21,475	2,000	5,897	49,000	49,000
205.80.8410-52400	Print, Duplicate, Photocopy		-	-	5,000	4,139	5,000	5,000
205.80.8410-52600	Membership and Dues	620	-	650	2,250	715	2,250	2,250
205.80.8410-52800	Software		-	-	10,000	-	-	-
205.80.8410-53100	Automobile Supplies/Services		-	219	16,500	-	7,500	7,500
205.80.8410-53150	Fuel		-	-	33,000	-	3,600	3,600
205.80.8410-53200	Mileage Reimbursement	197	-	-	1,500	-	1,500	1,500
205.80.8410-53500	Small Tools and Equipment		-	2,115	7,000	2,612	7,000	7,000
205.80.8410-54300	Telephone		-	-	3,960	-	-	-
205.80.8410-54400	Professional Services	6,297	2,000	7,520	30,000	4,205	30,000	30,000
205.80.8410-54500	Contracted Services	548,342	390,860	412,997	1,314,550	287,667	1,382,400	1,382,400
205.80.8410-54530	Credit Card Service Charges	54	2	-	100	-	100	100
205.80.8410-54800	Conventions and Meetings	342	-	-	4,000	-	13,500	13,500
205.80.8410-54900	Professional Development		795	-	500	-	6,000	6,000
205.80.8410-57300	Furniture and Equipment	66,322	272,329	-	-	139,018	-	-
Total Expenditures 80.8410		775,800	844,166	707,800	1,584,463	603,060	1,671,839	1,675,707
Fund: 205 Total Expenditure:		1,175,233	1,172,914	1,095,029	1,776,463	748,231	2,220,188	2,259,056
Grand Total Revenues:		1,330,905	1,300,424	1,548,028	1,571,293	1,570,323	1,847,270	1,916,719
Grand Total Expenditures:		1,175,233	1,172,914	1,095,029	1,776,463	748,231	2,220,188	2,259,056
Grand Total Surplus / (Deficit)		155,672	127,510	452,999	(205,170)	822,092	(372,918)	(342,337)
Fund Balances (Deficits) - Beginning of Year		2,583,404	2,739,076	2,866,586	3,319,585	3,319,585	4,141,677	3,768,759
Fund Balances (Deficits) - End of Year		2,739,076	2,866,586	3,319,585	3,114,415	4,141,677	3,768,759	3,426,422

Fund: 206		Proposition C						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
206.00.0000-43100	Interest Income	43,501	9,112	(53,866)	8,435	27,635	70,820	60,460
206.00.0000-43116	Investment Fair Value Gain (Loss)					(13,842)	-	-
206.00.0000-45003	State Grant - Prop C		6,582	-	-	15,113	-	-
206.00.0000-45700	Prop. C Funds	1,047,880	1,068,641	1,327,486	1,278,100	1,297,126	1,472,930	1,539,212
206.00.0000-47200	Miscellaneous Revenue		-	1,227	-	-	-	-
Fund: 206 Total Revenue:		1,091,381	1,084,335	1,274,847	1,286,535	1,326,032	1,543,750	1,599,672
Expenditure:								
206.20.2000-51100	Salaries	9,781	10,813	10,615	-	8,580	-	-
206.20.2000-51500	Public Employee's Retirement	4,100	1,034	2,642	-	2,139	-	-
206.20.2000-51504	Deferred Compensation	50	9	-	-	69	-	-
206.20.2000-51600	Worker's Compensation Insurance	288	-	122	-	-	-	-
206.20.2000-51700	Disability Insurance	85	94	93	-	80	-	-
206.20.2000-51900	Group Health & Life Insurance	556	605	528	-	1,487	-	-
206.20.2000-51930	Medicare/Employer Portion	141	157	155	-	131	-	-
206.20.2000-52205	Office Supplies	707	-	-	-	-	-	-
Total Expenditures 20.2000		15,707	12,712	14,156	-	12,487	-	-
206.40.4000-51100	Salaries	39,443	47,485	26,765	100,000	13,849	40,000	40,000
206.40.4000-51500	Public Employee's Retirement	8,875	4,646	6,652	-	3,434	-	-
206.40.4000-51504	Deferred Compensation	96	81	55	-	95	-	-
206.40.4000-51600	Worker's Compensation Insurance	480	-	308	-	-	-	-
206.40.4000-51700	Disability Insurance	332	465	259	-	127	-	-
206.40.4000-51900	Group Health & Life Insurance	4,449	5,210	3,455	-	2,012	-	-
206.40.4000-51906	Post Employment Health Plan	75	87	5	-	-	-	-
206.40.4000-51930	Medicare/Employer Portion	555	707	388	-	211	-	-
Total Expenditures 40.4000		54,304	58,682	37,886	100,000	19,727	40,000	40,000
206.40.4010-51100	Salaries		3,963	5,739	75,000	15,981	35,000	35,000
206.40.4010-51500	Public Employees Retirement (PERS)		353	1,258	-	4,038	-	-
206.40.4010-51504	Deferred Compensation		130	-	-	158	-	-
206.40.4010-51600	Workers Compensation		-	66	-	-	-	-
206.40.4010-51700	Disability Insurance		32	47	-	155	-	-
206.40.4010-51900	Group Health & Life Ins		541	519	-	1,240	-	-
206.40.4010-51930	Medicare/Employer Porti		54	75	-	248	-	-
206.40.4010-54500	Contracted Services, NonCIP4700 LRSP		3,399	19,518	50,000	-	-	-
206.40.4010-54615	Bridge Maintenance	11,642	-	-	-	-	-	-
206.40.4010-54625	Engineering	1,358	54,655	3,625	-	-	-	-
Total Expenditures 40.4010		13,000	63,126	30,846	125,000	21,819	35,000	35,000
206.40.4030-54640	Graffiti Abatement	85,316	100,000	100,000	100,000	-	-	-
206.40.4030-54655	Street Lights/Signals		30,033	50,000	50,000	-	-	-
Total Expenditures 40.4030		85,316	130,033	150,000	150,000	-	-	-
206.70.7300-51100	Salaries	70,589	51,841	78,051	-	85,897	-	-
206.70.7300-51300	Overtime		-	1,520	-	-	-	-
206.70.7300-51500	Public Employees Retirement (PERS)	17,038	4,938	19,775	-	22,914	-	-
206.70.7300-51504	Deferred Compensation	199	79	122	-	817	-	-
206.70.7300-51600	Workers Compensation	938	-	898	-	-	-	-
206.70.7300-51700	Disability Insurance	615	468	706	-	839	-	-
206.70.7300-51900	Group Health & Life Insurance	9,034	6,738	9,600	-	10,385	-	-
206.70.7300-51906	Post Employment Health Plan	129	43	-	-	-	-	-
206.70.7300-51930	Medicare/Employer Portions	1,036	751	1,168	-	1,406	-	-
206.70.7300-52100	Postage	20	7	-	-	-	-	-
206.70.7300-54500	Contracted Services	150,005	22,597	565,046	885,000	361,593	1,283,000	1,350,000
206.70.7300-54521	Design Services	43,984	2,279	14,023	-	-	-	-
206.70.7300-56205	Permits - Fees - Licenses		150	-	-	75	-	-

Fund: 206		Proposition C						
		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Total Expenditures 70.7300		293,587	89,890	690,911	885,000	483,925	1,283,000	1,350,000
Expenditure:								
206.70.7305-51100	Salaries		12,481	12,688	-	5,750	-	-
206.70.7305-51500	Public Employees Retirement (PERS)		1,074	3,244	-	1,444	-	-
206.70.7305-51504	Deferred Compensation		20	-	-	13	-	-
206.70.7305-51600	Workers Compensation		-	146	-	-	-	-
206.70.7305-51700	Disability Insurance		51	98	-	50	-	-
206.70.7305-51900	Group Health & Life Ins		933	589	-	129	-	-
206.70.7305-51906	Post Employment Health Plan		2	-	-	-	-	-
206.70.7305-51930	Medicare/Employer Porti		163	198	-	89	-	-
206.70.7305-54500	Contracted Services	2,068	-	8,112	-	33,937	-	-
Total Expenditures 70.7305		2,068	14,723	25,075	-	41,411	-	-
206.80.8410-54100	Departmental Expenses		-	-	20,000	-	20,000	20,000
206.80.8410-52205	Office Supplies	142	-	-	-	-	-	-
Total Expenditures 80.8410		142	-	-	20,000	-	20,000	20,000
206.80.8420-54100	Departmental Expenses	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Expenditures 80.8420		20,000	20,000	20,000	20,000	20,000	20,000	20,000
Fund: 206 Total Expenditure:		484,123	389,166	968,873	1,300,000	599,369	1,398,000	1,465,000
Grand Total Revenues:		1,091,381	1,084,335	1,274,847	1,286,535	1,326,032	1,543,750	1,599,672
Grand Total Expenditures:		484,123	389,166	968,873	1,300,000	599,369	1,398,000	1,465,000
Grand Total Surplus / (Deficit)		607,258	695,170	305,974	(13,465)	726,663	145,750	134,672
Fund Balances (Deficits) - Beginning of Year		1,546,507	2,153,765	2,848,934	3,154,908	3,154,908	3,881,571	4,027,321
Fund Balances (Deficits) - End of Year		2,153,765	2,848,934	3,154,908	3,141,443	3,881,571	4,027,321	4,161,993

Fund: 207		Measure R						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
207.00.0000-43100	Interest Income	24,336	4,524	(9,046)	3,271	17,592	43,390	37,040
207.00.0000-43116	Investment Fair Value Gain (Loss)					(9,816)	-	-
207.00.0000-45750	Measure R	774,173	802,592	995,454	958,600	910,133	1,104,697	1,154,409
207.00.0000-45751	Measure R Fund-Grant Projects (Hot Spots)	2,610,322	2,811,709	4,700,199	-	243,077	-	-
207.00.0000-47200	Miscellaneous Revenue	-	-	858	-	-	-	-
Fund: 207 Total Revenue:		3,408,832	3,618,824	5,687,464	961,871	1,160,987	1,148,087	1,191,449
Expenditure:								
207.11.1110-54500	Contracted Services	-	-	-	-	-	25,015	25,015
Total Expenditures 11.1110		-	-	-	-	-	25,015	25,015
207.20.2000-51100	Salaries	194	485	-	70,000	-	70,000	70,000
207.20.2000-51500	Public Employees Retirement (PERS)	15	49	-	-	-	-	-
207.20.2000-51700	Disability Insurance	2	4	-	-	-	-	-
207.20.2000-51900	Group Health & Life Ins	25	55	-	-	-	-	-
207.20.2000-51930	Medicare/Employer Porti	2	7	-	-	-	-	-
Total Expenditures 20.2000		237	600	-	70,000	-	70,000	70,000
207.40.4000-51100	Salaries	31,010	36,152	21,971	70,000	12,634	20,000	20,000
207.40.4000-51500	Public Employees Retirement (PERS)	2,759	3,509	5,444	-	3,148	-	-
207.40.4000-51504	Deferred Compensation	104	62	26	-	108	-	-
207.40.4000-51600	Workers Compensation	-	-	253	-	-	-	-
207.40.4000-51700	Disability Insurance	240	349	201	-	114	-	-
207.40.4000-51900	Group Health & Life Ins	3,219	3,836	2,681	-	1,801	-	-
207.40.4000-51906	Post Employment Health Plan	28	52	5	-	-	-	-
207.40.4000-51930	Medicare/Employer Porti	435	533	317	-	193	-	-
Total Expenditures 40.4000		37,795	44,493	30,897	70,000	17,998	20,000	20,000
207.40.4010-51100	Salaries		197	3,835	30,000	16,504	30,000	30,000
207.40.4010-51500	Public Employees Retirement (PERS)		19	720	-	4,205	-	-
207.40.4010-51504	Public Employees Retirement (PERS)		-	-	-	156	-	-
207.40.4010-51600	Workers Compensation		-	44	-	-	-	-
207.40.4010-51700	Disability Insurance		2	30	-	162	-	-
207.40.4010-51900	Group Health & Life Ins		24	356	-	1,281	-	-
207.40.4010-51930	Medicare/Employer Porti		3	41	-	258	-	-
207.40.4010-54500	Contracted Services	190,677	45,626	72,774	210,000	24,666	60,000	60,000
Total Expenditures 40.4010		190,677	45,871	77,798	240,000	47,231	90,000	90,000

Fund: 207		Measure R						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Expenditure:								
207.40.4030-54500	Contracted Services		-	-	50,000	-	-	-
207.40.4030-54655	Lights/Signals		75,437	50,000	-	-	-	-
	Total Expenditures 40.4030	-	75,437	50,000	50,000	-	-	-
207.70.7300-51100	Salaries	86,349	73,979	43,587	-	21,113	-	-
207.70.7300-51300	Overtime	3,593	7,343	5,987	-	-	-	-
207.70.7300-51500	Public Employee Retirement (PERS)	17,236	7,230	11,043	-	5,257	-	-
207.70.7300-51504	Deferred Compensation	289	115	124	-	239	-	-
207.70.7300-51600	Workers Compensation	862	-	502	-	-	-	-
207.70.7300-51700	Disability Insurance	716	733	418	-	199	-	-
207.70.7300-51900	Group Health & Life Ins	10,028	9,178	5,215	-	2,700	-	-
207.70.7300-51906	Post Employment Health Plan	172	29	-	-	-	-	-
207.70.7300-51930	Medicare/Employer Porti	1,227	1,222	737	-	341	-	-
207.70.7300-52100	Postage	67	21	-	-	-	-	-
207.70.7300-54100	Special Departmental Expenses	400	-	-	-	-	-	-
207.70.7300-54500	Contracted Services	629,381	694,621	659,689	845,000	169,243	1,110,000	1,120,000
207.70.7300-54521	Design Services	37,271	13,951	-	-	-	-	-
207.70.7300-54522	Project Management		-	-	-	-	-	-
207.70.7300-54523	Construction Management	419,195	111,280	165,425	-	-	-	-
207.70.7300-54635	General Construction	3,143,486	7,817	-	-	-	-	-
207.70.7300-54636	Construction	195,000	1,361,225	3,545,044	-	81,397	-	-
207.70.7300-54638	Demolition	130,000	-	-	-	-	-	-
207.70.7300-54680	Contract Services-Retention		18,211	-	-	-	-	-
207.70.7300-56205	Permits - Fees - Licenses	75	75	150	-	-	-	-
207.70.7300-57100	Land	57,849	-	-	-	-	-	-
	Total Expenditures 70.7300	4,733,195	2,307,029	4,437,920	845,000	280,488	1,110,000	1,120,000
	Fund: 207 Total Expenditure:	4,961,904	2,473,430	4,596,616	1,275,000	345,717	1,315,015	1,325,015
	Grand Total Revenues:	3,408,832	3,618,824	5,687,464	961,871	1,160,987	1,148,087	1,191,449
	Grand Total Expenditures:	4,961,904	2,473,430	4,596,616	1,275,000	345,717	1,315,015	1,325,015
	Grand Total Surplus / (Deficit)	(1,553,073)	1,145,394	1,090,848	(313,129)	815,269	(166,928)	(133,566)
	Fund Balances (Deficits) - Beginning of Year	999,557	(553,516)	591,878	1,682,726	1,682,726	2,497,995	2,331,067
	Fund Balances (Deficits) - End of Year	(553,516)	591,878	1,682,726	1,369,597	2,497,995	2,331,067	2,197,501

Fund: 208		Measure M						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Year-End Estimate FY 2022-23	Adopted FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
208.00.0000-43100	Interest Income	22,516	2,305	(7,400)	2,558	5,726	18,190	15,530
208.00.0000-43116	Investment Fair Value Gain (Loss)					(1,851)	-	-
208.00.0000-45775	Measure M Fund	871,222	909,366	1,126,471	1,086,400	1,103,344	1,251,990	1,308,330
208.00.0000-47200	Miscellaneous Revenue	-	-	412	-	-	-	-
208.00.0000-45776	Measure M Fund - Grant	-	-	-	-	-	-	3,200,000
Fund: 208 Total Revenue:		893,737	911,671	1,119,482	1,088,958	1,107,219	1,270,180	4,523,860
Expenditure:								
208.20.2000-54500	Contracted Services	2,500	2,500	2,500	-	-	-	-
Total Expenditures 20.2000		2,500	2,500	2,500	-	-	-	-
Expenditure:								
208.40.4000-51100	Salaries	6,006	12,614	5,683	40,000	6,694	20,000	20,000
208.40.4000-51500	Public Employees Retirement (PERS)	487	1,232	1,478	-	1,583	-	-
208.40.4000-51504	Deferred Compensation	-	-	-	-	57	-	-
208.40.4000-51600	Workers Compensation	-	-	65	-	-	-	-
208.40.4000-51700	Disability Insurance	53	124	56	-	59	-	-
208.40.4000-51900	Group Health & Life Ins	846	1,470	889	-	969	-	-
208.40.4000-51906	Post Employment Health Plan	19	70	2	-	-	-	-
208.40.4000-51930	Medicare/Employer Porti	77	188	88	-	97	-	-
Total Expenditures 40.4000		7,488	15,697	8,263	40,000	9,458	20,000	20,000
Expenditure:								
208.40.4010-51100	Salaries		-	-	10,000	-	10,000	10,000
208.40.4010-54500	Contracted Services		27,259	17,301	300,000	17,090	60,000	60,000
208.40.4010-54625	Engineering	10,000	-	3,163	-	-	-	-
Total Expenditures 40.4010		10,000	27,259	20,464	310,000	17,090	70,000	70,000
208.70.7300-54500	Contracted Services	332,960	39,210	5,000	200,000	15,061	787,767	3,461,500
208.70.7300-54521	Design Services	122,583	198,932	40,079	-	-	-	-
208.70.7300-56205	Permits - Fees - Licenses		1,607	11,305	-	2,100	-	-
Total Expenditures 70.7300		486,894	279,395	83,066	200,000	41,390	787,767	3,461,500
208.98.9800-56900	Transfer Out	832,969	832,769	832,169	836,169	-	831,669	831,669
Total Expenditures 98.9800		832,969	832,769	832,169	836,169	-	831,669	831,669
Fund: 208 Total Expenditure:		1,339,851	1,157,620	946,461	1,386,169	67,939	1,709,436	4,383,169
Grand Total Revenues:		893,737	911,671	1,119,482	1,088,958	1,107,219	1,270,180	4,523,860
Grand Total Expenditures:		1,339,851	1,157,620	946,461	1,386,169	67,939	1,709,436	4,383,169
Grand Total Surplus / (Deficit)		(446,114)	(245,949)	173,022	(297,211)	1,039,280	(439,256)	140,691
Fund Balances (Deficits) - Beginning of Year		906,656	460,542	214,593	387,615	387,615	1,426,895	987,639
Fund Balances (Deficits) - End of Year		460,542	214,593	387,615	90,404	1,426,895	987,639	1,128,330

Fund: 209		MEASURE W						
		Actual	Actual	Actual	Year-End Estimate	Approved	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
209.00.0000-43100	Interest Income		347	(21,849)	-	10,247	-	-
209.00.0000-43116	Investment Fair Value Gain (Loss)					(4,913)	-	-
209.00.0000-45790	Measure W Funds		882,645	894,020	954,810	896,420	954,810	954,810
Fund: 209 Total Revenue:		-	882,992	872,171	954,810	901,754	954,810	954,810
Expenditure:								
209.40.4010-54500	Contracted Services - GIS		56,739	10,000	160,000	23,404	95,000	95,000
Total Expenditure 40.4010		-	56,739	10,000	160,000	23,404	95,000	95,000
Expenditure:								
209.40.4040-52600	Membership & Dues - GWMA Annual Fee		15,000	15,000	105,000	50,723	105,000	105,000
209.40.4040-54500	Contracted Services		166,197	137,902	80,000	61,778	80,000	80,000
Total Expenditure 40.4040		-	181,197	152,902	185,000	112,501	185,000	185,000
Expenditure:								
209.70.7300-51100	Salaries		-	415	-	192	-	-
209.70.7300-51500	Public Employees Retirement (PERS)		-	92	-	61	-	-
209.70.7300-51600	Workers Compensation		-	5	-	-	-	-
209.70.7300-51700	Disability Insurance		-	4	-	2	-	-
209.70.7300-54500	Contracted Services		-	191,671	550,000	-	800,000	650,000
209.70.7300-51900	Group Health & Life Ins		-	61	-	30	-	-
209.70.7300-51930	Medicare/Employer Portion		-	5	-	4	-	-
209.70.7300-56205	Permits- Fees - Licenses		-	75	-	-	-	-
Total Expenditure 70.7300		-	-	192,327	550,000	289	800,000	650,000
Fund: 209 Total Expenditure:		-	237,936	355,229	895,000	136,193	1,080,000	930,000
Grand Total Revenues:		-	882,992	872,171	954,810	901,754	954,810	954,810
Grand Total Expenditures:		-	237,936	355,229	895,000	136,193	1,080,000	930,000
Grand Total Surplus / (Deficit)		-	645,056	516,942	59,810	765,561	(125,190)	24,810
Fund Balances (Deficits) - Beginning of Year		-	-	645,056	1,161,998	1,161,998	1,927,559	1,802,369
Fund Balances (Deficits) - End of Year		-	645,056	1,161,998	1,221,808	1,927,559	1,802,369	1,827,179

Fund: 210

Transportation Development Act

Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
210.00.0000-45100	County Grants	81,667	30,880	39,954	80,000	-	71,888	75,123
210.00.0000-47200	Miscellaneous Revenue		-	172	-	-	-	-
Fund: 210 Total Revenue:		81,667	30,880	40,126	80,000	-	71,888	75,123
Expenditure:								
210.40.4000-51100	Salaries	300	264	-	-	-	-	-
210.40.4000-51500	Public Employees Retirement (PERS)	28	25	-	-	-	-	-
210.40.4000-51700	Disability Insurance	2	3	-	-	-	-	-
210.40.4000-51900	Group Health & Life Ins	19	44	-	-	-	-	-
210.40.4000-51930	Medicare/Employer Porti	4	4	-	-	-	-	-
Total Expenditures 40.4000		353	340	-	-	-	-	-
210.40.4010-54500	Contracted Services	40,000	-	-	-	-	-	-
Total Expenditures 40.4010		40,000	-	-	-	-	-	-
210.70.7300-51100	Salaries	13,070	13,483	11,330	-	12,049	-	-
210.70.7300-51300	Overtime		-	826	-	-	-	-
210.70.7300-51500	Public Employee Retirement (PERS)	4,502	1,291	2,737	-	3,031	-	-
210.70.7300-51504	Deferred Compensation	24	-	16	-	95	-	-
210.70.7300-51600	Workers Compensation	291	-	130	-	-	-	-
210.70.7300-51700	Disability Insurance	127	124	112	-	114	-	-
210.70.7300-51900	Group Health & Life Ins	1,734	1,982	2,016	-	1,984	-	-
210.70.7300-51906	Post Employment Health Plan	33	3	-	-	-	-	-
210.70.7300-51930	Medicare/Employer Portions	198	196	170	-	186	-	-
210.70.7300-52100	Postage	14	7	-	-	-	-	-
210.70.7300-54500	Contracted Services	16,990	17,498	16,727	80,000	525	50,000	90,000
Total Expenditures 70.7300		36,983	34,586	34,064	80,000	17,984	50,000	90,000
Fund: 210 Total Expenditure:		77,336	34,926	34,064	80,000	17,984	50,000	90,000
Grand Total Revenues:								
		81,667	30,880	40,126	80,000	-	71,888	75,123
Grand Total Expenditures:								
		77,336	34,926	34,064	80,000	17,984	50,000	90,000
Grand Total Surplus / (Deficit)								
		4,331	(4,046)	6,062	-	(17,984)	21,888	(14,877)
Fund Balances (Deficits) - Beginning of Year								
		(11,839)	(7,508)	(11,554)	(5,492)	(5,492)	(23,476)	(1,588)
Fund Balances (Deficits) - End of Year								
		(7,508)	(11,554)	(5,492)	(5,492)	(23,476)	(1,588)	(16,465)

Fund: 215		Measure A						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
215.00.0000-45131	Measure A - LA County Parks - M&S		70,995	-	-	-	150,000	808,356
	Fund: 215 Total Revenue:	-	70,995	-	-	-	150,000	808,356
Expenditure:								
215.70.7300-54520	CIP - Contracted Services	70,995	-	-	-	-	150,000	808,356
	Total Expenditures 70.7300	70,995	-	-	-	-	150,000	808,356
	Fund: 215 Total Expenditure:	70,995	-	-	-	-	150,000	808,356
	Grand Total Revenues:	-	70,995	-	-	-	150,000	808,356
	Grand Total Expenditures:	70,995	-	-	-	-	150,000	808,356
	Grand Total Surplus / (Deficit)	(70,995)	70,995	-	-	-	-	-
	Fund Balances (Deficits) - Beginning of Year	-	(70,995)	(0)	(0)	(0)	(0)	(0)
	Fund Balances (Deficits) - End of Year	(70,995)	(0)	(0)	(0)	(0)	(0)	(0)

Fund: 220

Public Image Enhancement (PIE)

Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
220.00.0000-42600	Image Enhancement Fees	121,245	178,469	128,110	139,432	139,432	150,000	140,000
220.00.0000-43100	Interest Income	5,072	1,186	(8,597)	1,102	4,893	12,500	10,670
220.00.0000-43116	Investment Fair Value Gain (Loss)					(2,482)	-	-
Fund: 220 Total Revenue:		126,317	179,655	119,514	140,534	141,844	162,500	150,670
Expenditure:								
220.70.7300-51500	Public Employee Retirement (PERS)	399	-	-	-	-	-	-
220.70.7300-51600	Workers Compensation	36	-	-	-	-	-	-
220.70.7300-54100	Special Departmental Expenses		11,662	-	-	-	-	-
220.70.7300-54500	Contracted Services	794	-	-	-	-	-	-
220.70.7300-54521	Design Services	7,560	-	-	-	-	-	-
220.70.7300-54523	Construction Management	7,496	-	-	-	-	-	-
Total Expenditures 70.7300		16,285	11,662	-	-	-	-	-
Fund: 220 Total Expenditure:		16,285	11,662	-	-	-	-	-
Grand Total Revenues:		126,317	179,655	119,514	140,534	141,844	162,500	150,670
Grand Total Expenditures:		16,285	11,662	-	-	-	-	-
Grand Total Surplus / (Deficit)		110,032	167,992	119,514	140,534	141,844	162,500	150,670
Fund Balances (Deficits) - Beginning of Year		170,193	280,225	448,217	567,731	567,731	709,574	872,074
Fund Balances (Deficits) - End of Year		280,225	448,217	567,731	708,265	709,574	872,074	1,022,744

Fund: 221

California Beverage Container

Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
221.00.0000-43100	Interest Income	969	117	(654)	118	353	780	670
221.00.0000-43116	Investment Fair Value Gain (Loss)					(203)	-	-
221.00.0000-45000	State Grants		15,851	15,920	15,000	-	15,000	-
Fund: 221 Total Revenue:		969	15,968	15,266	15,118	150	15,780	670
Expenditure:								
221.30.3035-54100	Special Departmental Expenses	15,877	15,639	1,807	15,800	5,702	15,500	-
Total Expenditure 30.3035		15,877	15,639	1,807	15,800	5,702	15,500	-
Fund: 221 Total Expenditure:		15,877	15,639	1,807	15,800	5,702	15,500	-
Grand Total Revenues:		969	15,968	15,266	15,118	150	15,780	670
Grand Total Expenditures:		15,877	15,639	1,807	15,800	5,702	15,500	-
Grand Total Surplus / (Deficit)		(14,908)	330	13,459	(682)	(5,552)	280	670
Fund Balances (Deficits) - Beginning of Year								
		47,179	32,272	32,601	46,060	46,060	40,508	40,788
Fund Balances (Deficits) - End of Year								
		32,272	32,601	46,060	45,378	40,508	40,788	41,458

Fund: 225 Sewer Maintenance		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
225.00.0000-42400	Assessment Revenues	1,548	1,832	328	1,600	77	-	-
225.00.0000-47200	Miscellaneous Revenue	-	-	309	-	-	-	-
Fund: 225 Total Revenue:		1,548	1,832	638	1,600	77	-	-
Expenditure:								
225.11.1110-51100	Salaries	17,151	1,917	-	-	-	-	-
225.11.1110-51120	Vacation/Sick Leave	212	462	-	-	-	-	-
225.11.1110-51500	Public Employee's Retirement	2,545	238	-	-	-	-	-
225.11.1110-51600	Worker's Compensation Insurance	114	-	-	-	-	-	-
225.11.1110-51700	Disability Insurance	151	24	-	-	-	-	-
225.11.1110-51900	Group Health & Life Insurance	67	7	-	-	-	-	-
225.11.1110-51901	Cash Back Incentive Pay	574	69	-	-	-	-	-
225.11.1110-51903	Auto Allowance	475	50	-	-	-	-	-
225.11.1110-51904	Technology Stipend	98	8	-	-	-	-	-
225.11.1110-51906	Post Employment Health Plan	112	14	-	-	-	-	-
225.11.1110-51930	Medicare/Employer Portion	263	46	-	-	-	-	-
Total Expenditures 11.1110		21,761	2,834	-	-	-	-	-
225.40.4040-54500	Contracted Services	5,000	-	-	-	-	-	-
Total Expenditures 40.4040		5,000	-	-	-	-	-	-
225.40.4050-51100	Salaries	40,327	2,968	-	-	-	-	-
225.40.4050-51120	Vacation/Sick Leave	3,142	488	-	-	-	-	-
225.40.4050-51300	Overtime	6,165	-	(2,791)	-	-	-	-
225.40.4050-51500	Public Employee's Retirement	14,657	358	-	-	-	-	-
225.40.4050-51504	Deferred Compensation	174	-	-	-	-	-	-
225.40.4050-51600	Worker's Compensation Insurance	985	-	-	-	-	-	-
225.40.4050-51700	Disability Insurance	407	39	(14)	-	-	-	-
225.40.4050-51900	Group Health & Life Insurance	4,003	362	(19)	-	-	-	-
225.40.4050-51901	Cash Back Incentive Pay	3,847	298	-	-	-	-	-
225.40.4050-51903	Auto Allowance	380	20	-	-	-	-	-
225.40.4050-51904	Technology Stipend	143	8	-	-	-	-	-
225.40.4050-51905	Bilingual Pay	135	11	-	-	-	-	-
225.40.4050-51906	Post Employment Health Plan	73	2	-	-	-	-	-
225.40.4050-51930	Medicare/Employer Portion	785	72	(40)	-	-	-	-
225.40.4050-52100	Postage	-	-	-	100	-	-	-
225.40.4050-52600	Membership and Dues	-	-	-	500	-	-	-
225.40.4050-52700	Books and Periodicals	-	-	-	100	-	-	-
225.40.4050-53100	Automobile Supplies	-	-	-	5,000	821	-	-
225.40.4050-53150	Fuel	-	-	-	5,000	-	-	-
225.40.4050-54100	Special Departmental Expenses	-	-	-	15,300	7,143	-	-
225.40.4050-54200	Utilities	5,478	5,859	6,808	5,000	2,044	-	-
225.40.4050-54500	Contracted Services	154,766	-	34,027	-	6,679	-	-
225.40.4050-54625	Engineering	-	9,990	-	-	-	-	-
225.40.4050-56205	Permits-Fees-Licenses	-	74	-	-	-	-	-
Total Expenditures 40.4050		235,467	20,549	37,971	31,000	16,687	-	-

Fund: 225		Sewer Maintenance						
		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Expenditure:								
225.70.7300-54500	Contracted Services	97,344	-	-	-	-	-	-
	Total Expenditures 70.7300	97,344	-	-	-	-	-	-
	Fund: 225 Total Expenditure:	359,572	23,383	37,971	31,000	16,687	-	-
	Grand Total Revenues:	1,548	1,832	638	1,600	77	-	-
	Grand Total Expenditures:	359,572	23,383	37,971	31,000	16,687	-	-
	Grand Total Surplus / (Deficit)	(358,024)	(21,551)	(37,333)	(29,400)	(16,611)	-	-
	Fund Balances (Deficits) - Beginning of Year	396,362	38,338	16,786	(20,547)	(20,547)	(37,158)	(37,158)
	Fund Balances (Deficits) - End of Year	38,338	16,786	(20,547)	(49,947)	(37,158)	(37,158)	(37,158)

Fund: 230

Lighting Assessment District

Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
230.00.0000-42400	Assessment Revenues	758,794	776,815	790,893	791,735	785,588	823,404	839,872
230.00.0000-42500	Ad Valorem Property Tax	942,241	1,014,016	1,072,936	302,450	971,177	1,010,024	1,050,425
230.00.0000-43100	Interest Income	42,291	5,249	(19,423)	7,407	9,337	31,040	26,500
230.00.0000-47200	Miscellaneous Revenue	-	-	89,702	-	-	-	-
Fund: 230 Total Revenue:		1,743,325	1,796,080	1,934,108	1,101,592	1,766,102	1,864,468	1,916,797
Expenditure:								
230.40.4030-56850	Inter Departmental Charges	-	-	-	-	-	4,500	4,500
Total Expenditures 40.4900		-	-	-	-	-	4,500	4,500
Expenditure:								
230.40.4900-51500	Public Employees Retirement (PERS)	-	66,022	-	-	-	-	-
Total Expenditures 40.4900		-	66,022	-	-	-	-	-
230.40.4990-51100	Salaries	-	280,210	222,732	213,222	210,225	223,908	235,408
230.40.4990-51120	Vacation/Sick Leave	-	8,859	6,416	3,042	5,278	3,042	3,042
230.40.4990-51300	Overtime	-	-	979	-	262	-	-
230.40.4990-51500	Public Employee's Retirement	-	23,044	49,379	50,452	48,942	46,338	47,461
230.40.4990-51501	PT Retirement	-	-	-	-	2	-	-
230.40.4990-51504	Deferred Compensation	-	2,033	1,344	1,375	1,033	2,239	2,354
230.40.4990-51600	Worker's Compensation Insurance	-	3,760	2,460	1,979	-	1,962	2,367
230.40.4990-51700	Disability Insurance	-	2,381	2,103	2,109	1,994	2,312	2,381
230.40.4990-51900	Group Health & Life Insurance	-	68,999	56,894	61,632	51,728	61,735	64,822
230.40.4990-51901	Cash Back Incentive Pay	-	6,565	7,162	5,013	4,888	5,013	5,264
230.40.4990-51905	Bilingual Pay	-	221	139	180	176	180	189
230.40.4990-51907	OPEB	-	-	18,691	16,866	11,594	7,445	6,855
230.40.4990-51930	Medicare/Employer Portion	-	4,174	3,319	3,080	3,504	3,247	3,413
230.40.4990-54200	Utilities	1,079,759	630,108	560,923	430,013	214,011	470,013	490,013
230.40.4990-54500	Contracted Services	159,064	807,417	221,597	119,440	(219,774)	199,440	199,440
230.40.4990-56910	Legal Service	-	-	5,900	-	-	-	-
230.40.4990-57900	Replacement Account	-	-	-	-	-	4,348	4,348
230.40.4990-57210	Capital Assets	-	1,534,397	-	-	-	-	-
Total Expenditures 40.4990		1,238,823	3,372,169	1,160,038	908,403	333,862	1,031,222	1,067,357
Fund: 230 Total Expenditure:		1,238,823	3,438,190	1,160,038	908,403	333,862	1,035,722	1,071,857
Grand Total Revenues:		1,743,325	1,796,080	1,934,108	1,101,592	1,766,102	1,864,468	1,916,797
Grand Total Expenditures:		1,238,823	3,438,190	1,160,038	908,403	333,862	1,035,722	1,071,857
Grand Total Surplus / (Deficit)		504,502	(1,642,110)	774,070	193,189	1,432,240	828,746	844,940
Fund Balances (Deficits) - Beginning of Year		1,673,449	2,177,952	535,842	1,309,912	1,309,912	2,742,152	3,570,899
Fund Balances (Deficits) - End of Year		2,177,952	535,842	1,309,912	1,503,101	2,742,152	3,570,899	4,415,839

Fund: 231		Paramount/Mines Assessment District						
		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
231.00.0000-42400	Assessment Revenues	9,354	10,136	10,359	10,200	6,000	-	-
231.00.0000-43100	Interest Income	720	150	(898)	139	460	1,200	1,030
231.00.0000-43116	Investment Fair Value Gain (Loss)					(242)	-	-
Fund: 231 Total Revenue:		10,074	10,286	9,461	10,339	6,217	1,200	1,030
Expenditure:								
Fund: 231 Total Expenditure:		-	-	-	-	-	-	-
Grand Total Revenues:		10,074	10,286	9,461	10,339	6,217	1,200	1,030
Grand Total Expenditures:		-	-	-	-	-	-	-
Grand Total Surplus / (Deficit)		10,074	10,286	9,461	10,339	6,217	1,200	1,030
Fund Balances (Deficits) - Beginning of Year		27,815	37,888	48,175	57,636	57,636	63,853	65,053
Fund Balances (Deficits) - End of Year		37,888	48,175	57,636	67,975	63,853	65,053	66,083

Fund: 250		Cable/PEG Support						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
250.00.0000-47200	Miscellaneous Revenue	163,934	76,128	76,394	23,000	36,855	-	-
	Fund: 250 Total Revenue:	163,934	76,128	76,394	23,000	36,855	-	-
Expenditure:								
250.80.8230-51200	Hourly Salaries		-	-	-	1,210	-	-
250.80.8230-51501	PT Retirement		-	-	-	45	-	-
250.80.8230-51930	Medicare/Employer Portion		-	-	-	18	-	-
250.80.8230-53500	Small Tools and Equipment	1,960	-	7,936	5,945	-	5,945	5,945
250.80.8230-54100	Special Department Expenses		-	-	1,200	-	1,200	1,200
250.80.8230-54400	Professional Services	21,518	21,497	30,297	27,810	6,400	27,810	27,810
250.80.8230-56800	Cable TV Access		-	-	2,400	-	2,400	2,400
250.80.8230-57300	Furniture and Equipment	(150)	-	-	-	-	-	-
	Total Expenditures 80.8230	23,327	21,497	38,233	37,355	7,673	37,355	37,355
	Fund 250 Total Expenditures:	23,327	21,497	38,233	37,355	7,673	37,355	37,355
	Grand Total Revenues:	163,934	76,128	76,394	23,000	36,855	-	-
	Grand Total Expenditures:	23,327	21,497	38,233	37,355	7,673	37,355	37,355
	Grand Total Surplus / (Deficit)	140,607	54,631	38,161	(14,355)	29,182	(37,355)	(37,355)
Fund Balances (Deficits) - Beginning of Year								
		67,473	208,080	262,711	300,872	300,872	330,054	292,699
Fund Balances (Deficits) - End of Year								
		208,080	262,711	300,872	286,517	330,054	292,699	255,344

Fund: 255

Economic Development

Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
255.00.0000-43100	Interest Income	24,234	3,829	(15,506)	3,755	7,566	18,630	15,910
255.00.0000-43105	Interest and penalty		-	109,617	-	-	-	-
255.00.0000-43116	Investment Fair Value Gain (Loss)					(4,122)	-	-
Fund: 255 Total Revenue:		24,234	3,829	94,111	3,755	3,444	18,630	15,910
Expenditure:								
255.30.3020-56920	Economic Dev. Projects		40,000	-	-	-	-	-
255.30.3020-58500	Bad Debt		-	396,667	-	-	-	-
Total Expenditure 30.3020		-	40,000	396,667	-	-	-	-
255.40.4000-54500	Contracted Services	70,205	-	-	-	-	-	-
Total Expenditure 40.4000		70,205	-	-	-	-	-	-
255.70.7300-51500	Public Employee Retirement (PERS)	209	-	-	-	-	-	-
255.70.7300-51600	Workers Compensation	19	-	-	-	-	-	-
255.70.7300-54500	Contracted Services	28,517	-	-	-	-	-	-
Total Expenditures 70.7300		28,745	-	-	-	-	-	-
Fund: 255 Total Expenditure:		98,950	40,000	396,667	-	-	-	-
Grand Total Revenues:		24,234	3,829	94,111	3,755	3,444	18,630	15,910
Grand Total Expenditures:		98,950	40,000	396,667	-	-	-	-
Grand Total Surplus / (Deficit)		(74,717)	(36,171)	(302,556)	3,755	3,444	18,630	15,910
Fund Balances (Deficits) - Beginning of Year		1,376,458	1,301,741	1,265,570	963,014	963,014	966,458	985,088
Fund Balances (Deficits) - End of Year		1,301,741	1,265,570	963,014	966,769	966,458	985,088	1,000,998

Fund: 263 Passons Grade Separation		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
Fund: 263 Total Revenue:		-	-	-	-	-	-	-
Expenditure:								
Fund: 263 Total Expenditure:		-	-	-	-	-	-	-
Grand Total Revenues:		-	-	-	-	-	-	-
Grand Total Expenditures:		-	-	-	-	-	-	-
Grand Total Surplus / (Deficit)		-	-	-	-	-	-	-
Fund Balances (Deficits) - Beginning of Year		15,158	15,158	15,158	15,158	15,158	15,158	15,158
Fund Balances (Deficits) - End of Year		15,158	15,158	15,158	15,158	15,158	15,158	15,158

Fund: 270		Park Development						
Account Number		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
270.00.0000-43100	Interest Income	5,109	875	(3,688)	847	(905)	4,430	3,780
270.00.0000-43116	Investment Fair Value Gain (Loss)					(980)	-	-
Fund: 270 Total Revenue:		5,109	875	(3,688)	847	(1,885)	4,430	3,780
Expenditure:								
270.70.7300-57100	Land					227,000	-	-
Expenditure 98.9800		-	-	-	-	227,000	-	-
Fund: 270 Total Expenditure:		-	-	-	-	227,000	-	-
Grand Total Revenues:		5,109	875	(3,688)	847	(1,885)	4,430	3,780
Grand Total Expenditures:		-	-	-	-	227,000	-	-
Grand Total Surplus / (Deficit)		5,109	875	(3,688)	847	(228,885)	4,430	3,780
Fund Balances (Deficits) - Beginning of Year		226,729	231,838	232,713	229,025	229,025	140	4,570
Fund Balances (Deficits) - End of Year		231,838	232,713	229,025	229,872	140	4,570	8,350

Fund: 280

Community Development Block Grant (CDBG)

		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
280.00.0000-43100	Interest Income	15,280	3,833	300	-	-	-	-
280.00.0000-43150	Principal Income	19,998	12,930	-	-	-	-	-
280.00.0000-44800	Federal Grants	790,951	601,485	866,285	626,682	695,000	641,377	600,000
280.00.0000-47200	Miscellaneous Revenue		-	289	-	-	-	-
280.00.0000-47900	Transfer In		25,000	-	-	-	-	-
Fund: 280 Total Revenue:		826,228	643,248	866,874	626,682	695,000	641,377	600,000
Expenditure:								
280.30.3080-54115	COVID-19	25,000	-	-	-	-	-	-
Total Expenditure 30.3080		25,000	-	-	-	-	-	-
280.30.3200-51100	Salaries	4,716	-	-	-	-	-	-
280.30.3200-51500	Public Employee's Retirement	3,691	-	-	-	-	-	-
280.30.3200-51504	Deferred Compensation	18	-	-	-	-	-	-
280.30.3200-51600	Worker's Compensation Insurance	293	-	-	-	-	-	-
280.30.3200-51700	Disability Insurance	42	-	-	-	-	-	-
280.30.3200-51900	Group Health & Life Insurance	1,369	-	-	-	-	-	-
280.30.3200-51930	Medicare/Employer Portion	67	-	-	-	-	-	-
Total Expenditure 30.3200		10,196	-	-	-	-	-	-
280.30.3400-51100	Salaries	12,241	10,783	10,358	45,316	48,349	-	-
280.30.3400-51120	Vacation/Sick Leave		-	-	-	4,279	-	-
280.30.3400-51500	Public Employee's Retirement	21,203	1,030	2,136	10,723	10,826	-	-
280.30.3400-51504	Deferred Compensation		-	-	250	-	-	-
280.30.3400-51600	Worker's Compensation Insurance	1,748	-	115	421	-	-	-
280.30.3400-51700	Disability Insurance	113	86	-	307	236	-	-
280.30.3400-51900	Group Health & Life Insurance	610	502	1,189	12,836	11,502	-	-
280.30.3400-51906	Post Employment Health Plan	129	-	-	-	-	-	-
280.30.3400-51907	OPEB COST ALLOCATION		-	2,561	3,585	2,464	-	-
280.30.3400-51930	Medicare/Employer Portion	187	156	72	650	802	-	-
280.30.3400-54400	Professional Services	63,450	-	-	-	-	-	-
280.30.3400-54500	Contracted Services	75,940	410,365	328,323	-	187,731	320,776	300,000
Total Expenditure 30.3400		175,622	422,922	344,754	74,088	266,189	320,776	300,000

Fund: 280

Community Development Block Grant (CDBG)

Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
280.70.7300-54500.213: Contracted Services								
280.70.7300-56205	Contracted Services		-	-	-	150	-	-
Total Expenditure 7300		-	-	-	-	150	-	-
Expenditure:								
280.70.7300-51100	Salaries	2,488	904	213	-	62	-	-
280.70.7300-51500	Public Employees Retirement (PERS)	227	86	54	-	15	-	-
280.70.7300-51600	Workers Compensation	-	-	2	-	-	-	-
280.70.7300-51700	Disability Insurance	22	-	-	-	1	-	-
280.70.7300-51900	Group Health & Life Ins	382	9	2	-	18	-	-
280.70.7300-51930	Medicare/Employer Porti	36	13	3	-	1	-	-
280.70.7300-54500	Contracted Services	636,485	35,364	162,639	350,000	429,410	320,601	300,000
280.70.7310-54500	Contracted Services, Parks and Rec	188,409	16,805	-	-	-	-	-
Total Expenditures 70.7xxx		828,049	53,181	162,914	350,000	429,507	320,601	300,000
280.80.8220-51907	OPEB Cost Allocation		-	1,754	-	-	-	-
280.80.8220-52200	Departmental Supplies	106	-	-	-	-	-	-
280.80.8220-54500	Contracted Services	36,115	148,676	-	-	-	-	-
Total Expenditures 80.8220		36,220	148,676	1,754	-	-	-	-
Fund: 280 Total Expenditure:		1,075,088	624,778	509,421	424,088	695,846	641,377	600,000
Grand Total Revenues:		826,228	643,248	866,874	626,682	695,000	641,377	600,000
Grand Total Expenditures:		1,075,088	624,778	509,421	424,088	695,846	641,377	600,000
Grand Total Surplus / (Deficit)		(248,859)	18,469	357,452	202,594	(846)	-	-
Fund Balances (Deficits) - Beginning of Year		(128,825)	(377,685)	(359,215)	(1,763)	(1,763)	(2,609)	(2,609)
Fund Balances (Deficits) - End of Year		(377,685)	(359,215)	(1,763)	200,831	(2,609)	(2,609)	(2,609)

Fund: 282

Home Program

Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
282.00.0000-43100	Interest Income	119,350	16,706	74,560	3,661	30,223	-	-
282.00.0000-43116	Investment Fair Value Gain (Loss)					(5,781)	-	-
282.00.0000-43150	Principal Income	214,135	101,235	207,957	-	9,674	9,000	9,000
Fund: 282 Total Revenue:		333,485	117,940	282,518	3,661	34,115	9,000	9,000
Expenditure:								
282.30.3500-56993	Misc. Expense		-	193	-	-	-	-
Total Expenditure 30.3500		-	-	193	-	-	-	-
Fund: 282 Total Expenditure:		-	-	193	-	-	-	-
Grand Total Revenues:		333,485	117,940	282,518	3,661	34,115	9,000	9,000
Grand Total Expenditures:		-	-	193	-	-	-	-
Grand Total Surplus / (Deficit)		333,485	117,940	282,325	3,661	34,115	9,000	9,000
Fund Balances (Deficits) - Beginning of Year		1,845,548	2,179,034	2,296,974	2,579,299	2,579,299	2,613,414	2,622,414
Fund Balances (Deficits) - End of Year		2,179,034	2,296,974	2,579,299	2,582,960	2,613,414	2,622,414	2,631,414

Fund: 283		CalHome						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
283.00.0000-43100	Interest Income	3,100	5,183	66,103	-	-	-	-
283.00.0000-43150	Principal Income	20,240	72,265	204,810	-	700	-	-
Fund: 283 Total Revenue:		23,340	77,448	270,913	-	700	-	-
Expenditure:								
Fund: 283 Total Expenditure:		-	-	-	-	-	-	-
Grand Total Revenues:		23,340	77,448	270,913	-	700	-	-
Grand Total Expenditures:		-	-	-	-	-	-	-
Grand Total Surplus / (Deficit)		23,340	77,448	270,913	-	700	-	-
Fund Balances (Deficits) - Beginning of Year		331,602	354,942	432,390	703,303	703,303	704,003	704,003
Fund Balances (Deficits) - End of Year		354,942	432,390	703,303	703,303	704,003	704,003	704,003

Fund: 290/291		Housing Assistance Program (Section 8)						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
290.00.0000-43100	Interest Income	15,815	6,141	574,177	2,808	8,845	20,040	17,110
290.00.0000-43116	Investment Fair Value Gain (Loss)					(4,401)	-	-
290.00.0000-43150	Principal Income	2,103	13,554	6,625	-	5,352	-	-
291.00.0000-43100	Interest Income	500	500	451	-	230	-	-
291.00.0000-44800	Federal Grants	5,191,432	5,471,149	5,438,101	5,191,400	5,505,596	5,191,400	5,191,400
291.00.0000-44801	Federal Grant (Front Load)	-	-	180,800	-	-	-	-
291.00.0000-44850	Federal Grant (Admin Port-In)	-	-	551,369	-	646,856	551,369	551,369
291.00.0000-45152	COVID-19 (Section 8)	1,832	119,262	84,990	-	-	-	-
291.00.0000-47200	Miscellaneous Revenue		826	8,930	-	-	-	-
291.00.0000-47930	HAP Repayment-Fraud Rec	8,663	15,567	16,695	8,663	15,801	8,000	8,000
291.00.0000-47935	HAP Repayment-Fraud Rec (Admin)	-	-	16,695	-	13,884	7,000	7,000
291.00.0000-47940	HAP Portability-In Reve	15,159	15,155	-	13,609	-	13,000	13,000
291.00.0000-47941	HAP Portability-In Reve (Admin)	-	-	1,012	-	1,321	1,000	1,000
Fund: 291 Total Revenue:		5,235,504	5,642,154	6,879,845	5,216,480	6,193,483	5,791,809	5,788,879
Expenditure:								
291.20.2000-51100	Salaries	20,072	22,455	24,131	-	34,829	-	-
291.20.2000-51500	Public Employee's Retirement	4,067	2,133	5,969	-	8,443	-	-
291.20.2000-51504	Deferred Compensation	90	-	-	-	264	-	-
291.20.2000-51600	Worker's Compensation Insurance	205	-	278	-	-	-	-
291.20.2000-51700	Disability Insurance	169	192	211	-	279	-	-
291.20.2000-51900	Group Health & Life Insurance	129	134	142	-	119	-	-
291.20.2000-51901	Cash Back Incentive Pay	46	-	-	-	-	-	-
291.20.2000-51930	Medicare/Employer Portion	282	324	350	-	523	-	-
Total Expenditures 20.2000		25,060	25,239	31,080	-	44,457	-	-
291.30.3030-51100	Salaries	5,354	1,696	590	-	-	-	-
291.30.3030-51500	Public Employee's Retirement	4,365	165	150	-	-	-	-
291.30.3030-51504	Deferred Compensation	24	3	-	-	-	-	-
291.30.3030-51600	Workers Compensation	346	-	7	-	-	-	-
291.30.3030-51700	Disability Insurance	53	17	5	-	-	-	-
291.30.3030-51900	Group Health & Life Insurance	1,272	617	170	-	-	-	-
291.30.3030-51930	Medicare/Employer Portion	79	25	9	-	-	-	-
Total Expenditures 30.3030		11,494	2,524	929	-	-	-	-
Expenditure:								
291.30.3090-51100	Salaries	325,133	328,640	336,933	319,728	333,186	377,356	395,406
291.30.3090-51120	Vacation/Sick Leave		1,993	3,438	1,596	15,366	1,596	1,596
291.30.3090-51500	Public Employee's Retirement	98,597	99,843	80,425	75,654	82,845	78,097	79,718
291.30.3090-51504	Deferred Compensation	1,500	1,500	1,500	1,500	2,267	3,774	3,954
291.30.3090-51600	Worker's Compensation Insurance	6,226	3,940	3,727	2,967	-	3,307	3,976
291.30.3090-51700	Disability Insurance	3,057	3,069	3,089	3,089	3,172	3,488	3,593
291.30.3090-51800	Unemployment Insurance	(260)	-	-	-	-	-	-
291.30.3090-51900	Group Health & Life Insurance	74,677	92,667	95,904	92,351	93,070	99,372	104,341
291.30.3090-51901	Cash Back Incentive Pay	7,162	-	-	-	-	-	-
291.30.3090-51905	Bilingual Pay	2,100	2,100	2,100	2,100	2,681	2,400	2,520
291.30.3090-51907	OPEB COST ALLOCATION		-	25,494	25,290	17,385	12,548	11,517
291.30.3090-51930	Medicare/Employer Portion	4,820	4,791	4,755	4,700	5,572	5,472	5,733
291.30.3090-52200	Departmental Supplies	2,374	4,862	2,753	3,000	2,200	3,000	3,000
291.30.3090-52205	Office Supplies	698	442	203	-	-	-	-
291.30.3090-52600	Membership and Dues	1,246	450	450	1,800	1,350	1,800	1,800

Fund: 290/291 Housing Assistance Program (Section 8)		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
291.30.3090-52700	Books and Periodicals	548	1,136	1,136	1,500	1,500	1,500	1,500
291.30.3090-52800	Software		2,572	-	-	-	-	-
291.30.3090-53200	Mileage Reimbursement		-	-	200	-	200	200
291.30.3090-54100	Special Departmental Expenses	20,313	10,685	-	-	-	-	-
291.30.3090-54101	Special Departmental Expenses		-	5,834	-	-	-	-
291.30.3090-54105	Housing Assistance Payments (HAP)	4,736,902	5,174,290	5,457,094	5,500,000	5,500,000	5,500,000	5,500,000
291.30.3090-54500	Contracted Services	14,128	14,346	17,912	21,200	21,200	21,200	21,200
291.30.3090-54530	Credit Card Service Charges	911	844	635	-	-	-	-
291.30.3090-54900	Professional Development	2,295	450	-	6,000	3,000	6,000	6,000
291.30.3090-56992	Bank Service Charges		-	15	-	-	-	-
Total Expenditures 30.3090		5,302,429	5,748,619	6,043,398	6,062,675	6,084,794	6,121,110	6,146,054
291.40.4020-51100	Salaries	479	-	-	-	-	-	-
291.40.4020-51500	Public Employees Retirement (PERS)	44	-	-	-	-	-	-
291.40.4020-51700	Disability Insurance	3	-	-	-	-	-	-
291.40.4020-51900	Group Health & Life Ins	80	-	-	-	-	-	-
291.40.4020-51930	Medicare/Employer Porti	7	-	-	-	-	-	-
Total Expenditures 40.4020		613	-	-	-	-	-	-
Fund: 291 Total Expenditure:		5,339,596	5,776,381	6,075,407	6,062,675	6,129,251	6,121,110	6,146,054
Grand Total Revenues:		5,235,504	5,642,154	6,879,845	5,216,480	6,193,483	5,791,809	5,788,879
Grand Total Expenditures:		5,339,596	5,776,381	6,075,407	6,062,675	6,129,251	6,121,110	6,146,054
Grand Total Surplus / (Deficit)		(104,092)	(134,227)	804,438	(846,195)	64,232	(329,301)	(357,175)
Fund Balances (Deficits) - Beginning of Year		2,577,536	2,473,444	2,339,217	3,143,654	3,143,654	3,207,886	2,878,585
Fund Balances (Deficits) - End of Year		2,473,444	2,339,217	3,143,654	2,297,459	3,207,886	2,878,585	2,521,410

Fund: 305		2018 Series A Cert of Part						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
305.00.0000-43100	Interest Income	189,448	4,160	8,290	-	148,864	-	-
305.00.0000-47200	Miscellaneous Revenues			23		-	-	-
305.00.0000-47900	Transfer In	832,969	832,769	832,169	836,169	-	831,669	836,669
Fund: 305 Total Revenue:		1,022,417	836,929	840,482	836,169	148,864	831,669	836,669
Expenditure:								
305.20.2010-56980	Principal Payment	255,000	265,000	275,000	290,000	-	300,000	320,000
305.20.2010-56990	Interest Expenses	577,551	566,885	557,169	546,169	546,169	531,669	516,669
Total Expenditures 20.2010		832,551	831,885	832,169	836,169	546,169	831,669	836,669
305.40.4010-54500	Contracted Services	12,090	-	-	-	-	-	-
Total Expenditures 40.4010		12,090	-	-	-	-	-	-
305.70.7300-51100	Salaries	1,691	5,716	11,514	-	4,788	-	-
305.70.7300-51300	Overtime		-	500	-	3,568	-	-
305.70.7300-51500	Public Employee Retirement (PERS)	371	544	2,861	-	1,204	-	-
305.70.7300-51504	Deferred Compensation		27	6	-	51	-	-
305.70.7300-51600	Workers Compensation	19	-	132	-	-	-	-
305.70.7300-51700	Disability Insurance	1	5	71	-	58	-	-
305.70.7300-51900	Group Health & Life Ins	154	153	392	-	524	-	-
305.70.7300-51930	Medicare/Employer Portions	25	83	171	-	126	-	-
305.70.7300-52100	Postage	9	-	10	-	-	-	-
305.70.7300-54500	Contracted Services	39,885	53,505	2,315,190	-	5,705,520	538,000	-
305.70.7300-54521	Design Services	5,793	-	9,159	-	-	-	-
305.70.7300-56205	Permits- Fees - Licenses		-	150	-	-	-	-
Total Expenditures 70.7300		47,948	60,033	2,340,156	-	5,715,837	538,000	-
Fund: 305 Total Expenditure:		892,589	891,918	3,172,325	836,169	6,262,006	1,369,669	836,669
Grand Total Revenues:		1,022,417	836,929	840,482	836,169	148,864	831,669	836,669
Grand Total Expenditures:		892,589	891,918	3,172,325	836,169	6,262,006	1,369,669	836,669
Grand Total Surplus / (Deficit)		129,828	(54,989)	(2,331,842)	-	(6,113,143)	(538,000)	-
Fund Balances (Deficits) - Beginning of Year								
		14,586,049	14,763,623	14,708,634	12,376,792	12,376,792	6,263,649	5,725,649
Fund Balances (Deficits) - End of Year								
		14,763,623	14,708,634	12,376,792	12,376,792	6,263,649	5,725,649	5,725,649

Fund: 400		Capital Improvement						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
400.00.0000-47610	Cost Reimbursements	19,671	-	-	-	-	-	-
400.00.0000-47900	Transfer In	-	-	11,577,135	1,147,695	1,147,695	-	-
Fund: 400 Total Revenue:		19,671	-	11,577,135	1,147,695	1,147,695	-	-
Expenditure:								
400.40.4010-54500	Contracted Services	6,304	-	-	-	-	-	-
Total Expenditures 40.4010		6,304	-	-	-	-	-	-
400.70.7300-51100	Salaries	1,487	757	-	-	15,058	-	-
400.70.7300-51300	Overtime	851	-	-	-	-	-	-
400.70.7300-51500	Public Employees Retirement (PERS)	127	69	-	-	3,560	-	-
400.70.7300-51504	Deferred Compensation	5	21	-	-	154	-	-
400.70.7300-51700	Disability Insurance	21	8	-	-	130	-	-
400.70.7300-51900	Group Health & Life Ins	310	60	-	-	216	-	-
400.70.7300-51906	Post Employment Health Plan	1	-	-	-	-	-	-
400.70.7300-51930	Medicare/Employer Portion	32	13	-	-	218	-	-
400.70.7300-54500	Contracted Services	369,584	3,115	81,464	506,390	(33,902)	500,390	6,749,632
400.70.7300-54521	Design Services	15,869	-	-	-	-	-	-
400.70.7300-54523	Construction Management	95,374	-	-	-	-	-	-
400.70.7300-54635	General Construction	24,300	-	-	-	-	-	-
400.70.7300-54680	Contract Services-Retention	(74,525)	(26,877)	-	-	-	-	-
400.70.7300-56205	Permits - Fees - Licenses	(1,500)	-	-	-	-	-	-
400.70.7300-57100	Permits - Fees - Licenses	-	-	-	-	-	270,000	270,000
Total Expenditures 70.7300-STREETS		431,936	(22,835)	81,464	506,390	(14,567)	770,390	7,019,632
400.70.7310-54500	Contracted Services	-	-	-	-	11,301	-	-
Total Expenditures 70.7310-PARKS		-	-	-	-	11,301	-	-
400.70.7320-54400	Professional Services	-	-	137,539	-	93,534	-	-
Total Expenditures 70.7320-ADMIN/FACILITIES		-	-	137,539	-	93,534	-	-
400.98.9800-56900	Transfer Out	582,794	-	-	-	-	-	-
Total Expenditures 98.9800		582,794	-	-	-	-	-	-
Fund 400 Total Expenditures:		1,021,034	(22,835)	219,002	506,390	90,268	770,390	7,019,632
Grand Total Revenues:		19,671	-	11,577,135	1,147,695	1,147,695	-	-
Grand Total Expenditures:		1,021,034	(22,835)	219,002	506,390	90,268	770,390	7,019,632
Grand Total Surplus / (Deficit)		(1,001,363)	22,835	11,358,133	641,305	1,057,427	(770,390)	(7,019,632)
Fund Balances (Deficits) - Beginning of Year								
		1,298,918	297,555	320,390	11,678,523	11,678,523	12,735,950	11,965,560
Fund Balances (Deficits) - End of Year								
		297,555	320,390	11,678,523	12,319,828	12,735,950	11,965,560	4,945,928

Fund: 450		Financial System Replacement						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
450.00.0000-47900	Transfer In		257,650	-	-	87,913	-	-
Fund: 450 Total Revenue:		-	257,650	-	-	87,913	-	-
Expenditure:								
450.20.2000-54500	Contracted Services	75,504	-	-	-	-	-	-
Total Expenditures 20.2000		75,504	-	-	-	-	-	-
450.70.7320-54500	Contracted Services		87,913	-	-	-	-	-
Total Expenditures 70.7320		-	87,913	-	-	-	-	-
Fund: 450 Total Expenditure:		75,504	87,913	-	-	-	-	-
Grand Total Revenues:		-	257,650	-	-	87,913	-	-
Grand Total Expenditures:		75,504	87,913	-	-	-	-	-
Grand Total Surplus / (Deficit)		(75,504)	169,736	-	-	87,913	-	-
Fund Balances (Deficits) - Beginning of Year		(182,146)	(257,650)	(87,913)	(87,913)	(87,913)	-	-
Fund Balances (Deficits) - End of Year		(257,650)	(87,913)	(87,913)	(87,913)	-	-	-

Fund: 550		Water Authority						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
550.00.0000-43100	Interest Income	2,021,540	1,619,212	441,086	1,195,775	139,930	262,150	223,820
550.00.0000-43116	Investment Fair Value Gain (Loss)					(67,276)	-	-
550.00.0000-43250	Water Right Lease	297,000	302,400	307,800	297,000	-	-	-
550.00.0000-45000	State Grants		-	152,671	-	-	-	-
550.00.0000-47200	Miscellaneous Revenue	4,265	2	23,489	4,266	3,473	4,000	4,000
550.00.0000-47300	Damages To City Property	1,530	134	-	1,531	-	-	-
550.00.0000-47630	Cost Reimbursements- NonCIP Deposits	52	-	-	-	-	-	-
550.00.0000-49100	Metered Water Sales	8,661,525	8,886,963	9,344,999	9,656,311	8,686,411	10,303,284	10,303,284
550.00.0000-49150	Water Sales-Power Charge	1,243,892	1,411,557	1,443,001	1,243,900	816,674	1,327,241	1,327,241
550.00.0000-49200	Fire Hydrant Rental	810	-	-	1,000	-	-	-
550.00.0000-49300	Turn On Charges	137,704	(40)	15,398	138,000	141,425	138,000	138,000
550.00.0000-49400	Inspection Fees	2,025	4,131	4,950	2,000	2,900	-	-
550.00.0000-49500	Water Process Application	17,035	7,475	8,017	17,000	4,905	5,000	5,000
550.00.0000-49700	Service Connection Fees	795	2,212	2,541	1,000	753	1,000	1,000
550.00.0000-49800	Meter Removal / Installation	9,880	26,297	30,205	9,900	6,692	9,000	9,000
550.00.0000-49802	Gain on Bond Defeasance	-	-	683,028	-	-	-	-
Fund: 550 Total Revenue:		12,398,054	12,260,343	12,457,186	12,567,683	9,735,886	12,049,675	12,011,345
Expenditure:								
550.11.1110-51100	Salaries	51,453	65,964	62,055	55,237	69,092	75,177	78,626
550.11.1110-51120	Vacation/Sick Leave	635	2,769	11,563	1,462	7,650	1,462	1,462
550.11.1110-51500	Public Employee's Retirement	7,455	18,539	13,293	13,070	13,397	15,559	15,854
550.11.1110-51504	Deferred Compensation		-	-	-	359	752	787
550.11.1110-51600	Worker's Compensation Insurance	325	807	695	513	-	659	791
550.11.1110-51700	Disability Insurance	454	582	524	489	514	606	624
550.11.1110-51900	Group Health & Life Insurance	199	202	828	1,223	1,005	1,043	1,095
550.11.1110-51901	Cash Back Incentive Pay	1,722	3,416	2,631	2,149	2,095	2,865	3,008
550.11.1110-51903	Auto Allowance	1,425	1,800	1,638	1,500	1,463	1,800	1,890
550.11.1110-51904	Technology Stipend	293	270	221	180	439	540	567
550.11.1110-51906	Post Employment Health Plan	337	360	501	552	626	741	778
550.11.1110-51907	OPEB Cost Allocation		-	5,089	4,369	3,003	2,500	2,290
550.11.1110-51930	Medicare/Employer Portion	788	1,069	1,111	805	1,245	1,090	1,140
Total Expenditures 11.1110		65,084	95,778	100,147	81,549	100,887	104,794	108,912
550.12.1200-51100	Salaries	12,974	12,920	12,920	12,858	15,482	33,512	35,007
550.12.1200-51120	Vacation/Sick Leave		-	148	-	8,632	-	-
550.12.1200-51500	Public Employee's Retirement	4,781	4,553	3,829	3,557	4,419	6,936	7,573
550.12.1200-51504	Deferred Compensation	-	-	-	-	202	335	351
550.12.1200-51600	Worker's Compensation Insurance	277	160	149	119	-	294	352
550.12.1200-51700	Disability Insurance	123	124	124	124	130	301	310
550.12.1200-51900	Group Health & Life Insurance	1,888	2,075	2,013	2,740	1,948	6,447	6,769
550.12.1200-51903	Auto Allowance	473	480	480	480	442	480	504
550.12.1200-51904	Technology Stipend	180	180	180	180	166	180	189
550.12.1200-51905	Bilingual Pay	-	-	-	-	-	60	63
550.12.1200-51906	Post Employment Health Plan	128	129	129	129	142	148	155
550.12.1200-51907	OPEB Cost Allocation		-	1,009	1,017	699	1,114	1,020
550.12.1200-51930	Medicare/Employer Portion	196	196	198	190	368	486	508
Total Expenditures 12.1200		21,020	20,817	21,178	21,394	32,631	50,293	52,801

Fund: 550		Water Authority						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Expenditure:								
550.20.2000-51100	Salaries	253,385	261,852	241,003	202,340	192,900	300,549	313,442
550.20.2000-51120	Vacation/Sick Leave	10,023	9,718	9,090	9,849	8,141	9,849	9,849
550.20.2000-51200	Hourly Salaries		-	23,129	-	25,958	-	-
550.20.2000-51500	Public Employee's Retirement	83,257	81,395	57,636	47,877	47,783	62,201	63,193
550.20.2000-51501	PT Retirement	-	-	828	-	1,025	-	-
550.20.2000-51504	Deferred Compensation	1,779	1,345	1,063	1,000	1,896	3,005	3,134
550.20.2000-51600	Worker's Compensation Insurance	5,412	3,231	2,686	1,878	-	2,634	3,152
550.20.2000-51700	Disability Insurance	2,187	2,370	2,304	1,901	1,841	2,720	2,801
550.20.2000-51800	Unemployment Insurance	1,148	180	428	-	-	-	-
550.20.2000-51900	Group Health & Life Insurance	43,508	42,569	53,296	36,870	30,955	57,337	60,204
550.20.2000-51901	Cash Back Incentive Pay	14,324	14,324	14,324	14,324	13,966	14,324	15,040
550.20.2000-51903	Auto Allowance	960	880	480	960	468	960	1,008
550.20.2000-51904	Technology Stipend	281	330	180	360	176	360	378
550.20.2000-51905	Bilingual Pay	1,594	1,650	1,339	945	1,587	1,290	1,355
550.20.2000-51906	Post Employment Health Plan	291	277	138	298	175	326	342
550.20.2000-51907	OPEB		-	19,366	16,005	11,002	9,994	9,129
550.20.2000-51930	Medicare/Employer Portion	4,032	4,165	4,062	2,955	3,832	4,358	4,545
Total Expenditures 20.2000		422,180	424,285	431,351	337,562	341,705	469,907	487,572
550.40.4000-57404	Dept/Amort Expense	375,481	392,756	411,130	-	179,042	-	-
Total Expenditures 40.4000		375,481	392,756	411,130	-	179,042	-	-
550.40.4010-54500	Dept/Amort Expense	7,898	-	348	-	-	-	-
Total Expenditures 40.4010		7,898	-	348	-	-	-	-
550.40.4900-51100	Salaries	369,425	407,119	404,448	648,422	425,971	691,638	719,105
550.40.4900-51120	Vacation/Sick Leave	92,977	39,744	(2,041)	47,422	7,557	47,422	47,422
550.40.4900-51200	Hourly Salaries		2,190	(1,364)	-	-	-	-
550.40.4900-51300	Overtime	1,794	3,244	2,386	-	1,274	-	-
550.40.4900-51500	Public Employee's Retirement	113,100	143,250	92,999	153,429	105,774	143,140	144,979
550.40.4900-51504	Deferred Compensation	1,886	2,072	2,024	2,625	3,345	6,916	7,191
550.40.4900-51600	Worker's Compensation Insurance	7,127	6,001	4,473	6,018	-	6,061	7,231
550.40.4900-51700	Disability Insurance	3,307	3,599	3,545	5,999	3,252	6,595	6,793
550.40.4900-51900	Group Health & Life Insurance	31,876	39,360	36,286	88,543	41,529	86,699	91,034
550.40.4900-51901	Cash Back Incentive Pay	22,584	23,277	25,067	25,067	24,440	25,067	26,320
550.40.4900-51903	Auto Allowance	2,200	1,920	240	1,920	312	4,320	4,536
550.40.4900-51904	Technology Stipend	825	720	90	720	117	1,620	1,701
550.40.4900-51905	Bilingual Pay	1,200	1,200	1,169	1,200	1,235	1,230	1,292
550.40.4900-51906	Post Employment Health Plan	329	433	95	626	124	-	-
550.40.4900-51907	OPEB		-	45,646	51,290	35,258	22,999	20,940
550.40.4900-51930	Medicare/Employer Portion	5,864	6,379	6,387	9,425	7,237	10,029	10,427
550.40.4900-52200	Departmental Supplies		594	-	1,000	1,000	1,000	1,000
550.40.4900-52400	Print, Duplicate & Photocopy	2,665	623	650	2,000	700	2,000	2,000
550.40.4900-52600	Membership and Dues	20,194	4,893	6,544	27,500	27,500	27,500	27,500
550.40.4900-52700	Books and Periodicals	426	424	-	1,500	1,500	1,500	1,500
550.40.4900-52805	Software License	8,218	3,003	7,400	10,000	10,000	10,000	10,000
550.40.4900-53200	Mileage Reimbursement		-	-	350	350	350	350
550.40.4900-53300	Equipment Repairs and Maintenance		-	-	1,500	1,500	1,500	1,500
550.40.4900-53610	Cost Reimbursements	116,902	116,902	116,902	120,000	120,000	120,000	120,000
550.40.4900-54100	Special Departmental Expenses	6,299	(886)	982	6,500	6,500	6,500	6,500
550.40.4900-54400	Professional Services		34,436	111,982	115,000	131,470	115,000	115,000
550.40.4900-54500	Contracted Services	19,561	77,293	210,003	170,000	354,474	180,000	180,000
550.40.4900-54625	Engineering	4,950	3,163	(3,163)	-	-	-	-
550.40.4900-54700	Insurance & Surety Bonds	168,386	242,466	107,774	507,930	507,930	189,750	199,237

Fund: 550		Water Authority						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
550.40.4900-54800	Conventions and Meetings	4,488	-	3,230	6,500	6,500	6,500	6,500
550.40.4900-56990	Interest Expense	2,010,162	1,845,705	1,104,987	1,877,619	1,877,619	449,900	384,450
550.40.4900-57404	Depreciation/Amortization Expense	367,626	367,626	336,987	400,000	400,000	400,000	400,000
550.40.4900-57800	Contra Capital		(5,561)	-	-	-	-	-
550.40.4900-58500	Bad Debt	9,087	-	15,246	-	12,168	-	-
Total Expenditures 40.4900		3,393,459	3,371,189	2,640,974	4,290,105	4,116,636	2,565,236	2,544,508
Expenditure:								
550.40.4920-51100	Salaries	620,316	708,578	761,425	862,518	822,468	1,295,522	1,343,424
550.40.4920-51120	Vacation/Sick Leave	38,629	33,096	25,909	34,818	65,278	34,818	34,818
550.40.4920-51200	Hourly Salaries		28,629	20,608	32,130	-	32,130	32,130
550.40.4920-51300	Overtime	91,189	102,993	100,252	85,000	97,891	85,000	85,000
550.40.4920-51500	Public Employee's Retirement	190,811	236,450	175,738	204,088	199,853	268,111	270,848
550.40.4920-51501	Public Agency Retirement		1,033	706	1,205	-	1,205	1,205
550.40.4920-51504	Deferred Compensation	3,848	3,370	4,078	4,400	4,911	12,955	13,434
550.40.4920-51600	Worker's Compensation Insurance	12,185	9,948	8,258	8,005	-	11,353	13,506
550.40.4920-51700	Disability Insurance	6,711	6,271	6,446	7,959	7,730	9,571	9,858
550.40.4920-51800	Unemployment Insurance	2,700	9,000	450	-	-	-	-
550.40.4920-51900	Group Health & Life Insurance	180,706	171,172	166,299	203,821	170,448	341,275	358,339
550.40.4920-51901	Cash Back Incentive Pay	8,595	9,191	15,756	16,473	16,061	16,473	17,296
550.40.4920-51905	Bilingual Pay	1,929	1,440	1,426	1,440	1,944	1,680	1,764
550.40.4920-51907	OPEB		-	53,061	68,225	46,899	43,078	39,120
550.40.4920-51930	Medicare/Employer Portion	10,978	12,574	12,858	12,525	15,952	18,785	19,480
550.40.4920-52100	Postage	14	14	-	200	200	200	200
550.40.4920-52200	Departmental Supplies		661	112	1,000	1,000	1,000	1,000
550.40.4920-52210	Supplies/Chemicals	87,413	61,654	88,745	610,000	500,000	635,000	640,000
550.40.4920-52250	Uniforms	2,604	-	5,147	5,500	5,500	5,500	5,500
550.40.4920-52400	Print Duplicate & Photocopying	1,431	-	-	-	-	-	-
550.40.4920-52600	Membership and Dues		1,805	-	13,000	13,000	13,000	13,000
550.40.4920-52700	Books and Periodicals	850	-	-	1,000	1,000	1,000	1,000
550.40.4920-53100	Automobile Supplies & Repair	2,023	2,227	3,713	10,000	10,000	20,000	25,000
550.40.4920-53150	Fuel	30,209	32,602	42,632	38,000	38,000	43,000	48,000
550.40.4920-53300	Equipment Repairs and Maintenance	2,417	24,267	18,832	22,000	22,000	29,500	32,000
550.40.4920-53305	Water Meter Maint and Repair	55,095	140,029	29,120	215,000	215,000	50,000	50,000
550.40.4920-53308	Water Valves Maint and Repair		-	-	30,000	30,000	30,000	30,000
550.40.4920-53310	Fire Hydrant Maint and Repair	28,409	-	27,889	30,000	30,000	30,000	30,000
550.40.4920-53315	Plant Maintenance and Repair	118,925	99,271	46,625	155,000	155,000	230,000	230,000
550.40.4920-53400	Building and Grounds Maintenance	5,788	3,047	9,479	8,000	8,000	8,000	8,000
550.40.4920-53500	Small Tools and Equipment's	16,736	10,989	15,145	30,000	30,000	30,000	30,000
550.40.4920-54100	Special Departmental Expenses	164,129	151,609	169,908	246,000	231,000	278,000	303,005
550.40.4920-54200	Utilities	346,941	408,831	483,659	250,000	250,000	260,000	270,000
550.40.4920-54250	Purchased Water	1,578,629	1,746,661	1,765,444	1,600,000	1,750,000	1,750,000	1,850,000
550.40.4920-54400	Professional Services		-	818	-	-	-	-
550.40.4920-54500	Contracted Services	161,104	122,795	181,735	421,000	421,000	421,000	421,000
550.40.4920-54605	Asphalt Maintenance	12,545	17,838	14,320	20,000	20,000	20,000	20,000
550.40.4920-54800	Conventions and Meetings		350	1,048	2,500	2,500	2,500	2,500
550.40.4920-54930	Safety Programs & Materials	7,622	7,293	7,021	12,100	12,100	12,100	12,100
550.40.4920-56205	Permits - Fees - Licenses	31,753	32,558	40,210	107,790	107,790	107,790	107,790
550.40.4920-56910	Legal Service	236	12,676	-	15,000	27,324	15,000	15,000
550.40.4920-56975	Grant Expense	-	-	148,032	-	-	-	-
550.40.4920-57300	Furniture and Equipment	5,580	64,246	310,992	100,000	384,749	100,000	100,000
550.40.4920-57404	Depri/Amort Expense		-	24,855	-	30,399	-	-
550.40.4920-57800	Contra Capital		-	(392,390)	-	(384,749)	-	-
Total Expenditures 40.4920		3,829,048	4,275,167	4,396,360	5,485,697	5,360,248	6,264,546	6,485,317

Expenditure:

Fund: 550		Water Authority						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
550.40.4930-51100	Salaries	13,204	13,263	13,653	13,310	14,215	14,686	15,127
550.40.4930-51120	Vacation/Sick Leave Accrual Pay-Out	124	350	499	183	366	183	183
550.40.4930-51300	Overtime		-	63	-	-	-	-
550.40.4930-51500	Public Employees Retirement	4,057	4,133	3,203	3,149	3,531	3,039	3,050
550.40.4930-51504	Deferred Compensation	100	99	92	100	104	147	151
550.40.4930-51600	Workers Compensation	256	166	150	124	-	129	152
550.40.4930-51700	Disability Insurance	126	125	123	129	136	142	146
550.40.4930-51900	Group Health & Life Ins	3,181	3,262	3,307	3,927	3,541	3,925	4,121
550.40.4930-51905	Bilingual Pay	120	120	120	120	117	120	126
550.40.4930-51907	OPEB		-	1,045	1,053	724	488	441
550.40.4930-51930	Medicare/Employer Porti	194	198	197	200	235	213	219
550.40.4930-52100	Postage	18,390	28,720	25,000	25,000	25,000	25,000	25,000
550.40.4930-52200	Departmental Supplies		1,245	3,680	10,000	10,000	15,000	15,000
550.40.4930-54100	Special Departmental Expenses	3,532	1,887	-	5,000	5,000	5,000	5,000
550.40.4930-54500	Contracted Services	18,995	11,705	17,079	45,000	45,000	40,000	40,000
550.40.4930-54530	Credit Card Service Charges	54,287	60,090	50,043	53,000	53,000	53,000	53,000
550.40.4930-54930	Safety Programs & Materials		-	-	500	500	500	500
550.40.4930-55320	Refund/Rtn Overpayment	240	4,391	(398)	2,000	2,000	2,000	2,000
Total Expenditures 40.4930		116,807	129,754	117,857	162,795	163,469	163,572	164,216
550.60.6000-51100	Salaries	3,656	-	-	-	-	-	-
550.60.6000-51500	Public Employee's Retirement	1,828	-	-	-	-	-	-
550.60.6000-51600	Worker's Compensation Insurance	132	-	-	-	-	-	-
550.60.6000-51700	Disability Insurance	36	-	-	-	-	-	-
550.60.6000-51900	Group Health & Life Insurance	735	-	-	-	-	-	-
550.60.6000-51930	Medicare/Employer Portion	55	-	-	-	-	-	-
Total Expenditures 60.6000		6,442	-	-	-	-	-	-
550.70.7300-51100	Salaries		5,716	-	-	-	-	-
550.70.7300-51500	Public Employees Retirement	7	546	-	-	-	-	-
550.70.7300-51504	Deferred Compensation		17	-	-	-	-	-
550.70.7300-51600	Workers Compensation	1	-	-	-	-	-	-
550.70.7300-51700	Disability Insurance		44	-	-	-	-	-
550.70.7300-51900	Group Health & Life Ins		570	-	-	-	-	-
550.70.7300-51930	Medicare/Employer Porti		83	-	-	-	-	-
550.70.7300-54500	Contracted Services	104,676	182,624	36,322	-	2,571,265	-	-
550.70.7300-57800	Contra Capital		(182,624)	181,165	-	-	-	-
Total Expenditures 70.7300		104,684	6,976	217,487	-	2,571,265	-	-
550.70.7340-54500	Contracted Services	(2,767)	1,648,625	4,011,864	12,589,903	2,096,346	8,590,000	7,698,000
550.70.7340-54680	Contract Services-Retention	(17,402)	-	-	-	-	-	-
550.70.7340-56205	Permits - Fees - Licenses		300	75	-	-	-	-
550.70.7340-57404	Depr/Amort Expense		-	-	-	10,773	-	-
550.70.7340-57800	Contra Capital		(1,655,900)	(4,058,730)	-	-	-	-
Total Expenditures 70.7340		(20,169)	(6,976)	(46,791)	12,589,903	2,107,119	8,590,000	7,698,000
Expenditure:								
550.80.8230-51100	Salaries	8,665	8,558	8,493	8,291	9,038	9,148	9,422
550.80.8230-51120	Vacation/Sick Leave	39	598	247	-	175	-	-
550.80.8230-51500	Public Employee's Retirement	2,629	2,597	1,994	1,962	2,232	1,893	1,900
550.80.8230-51504	Deferred Compensation	50	50	51	50	80	91	94
550.80.8230-51600	Worker's Compensation Insurance	167	103	94	-	-	80	95
550.80.8230-51700	Disability Insurance	80	79	76	80	85	88	91
550.80.8230-51900	Group Health & Life Insurance	2,426	2,677	2,490	2,764	2,424	2,500	2,625
550.80.8230-51907	OPEB Cost Allocation		-	651	656	451	304	274
550.80.8230-51930	Medicare/Employer Portion	125	132	121	120	146	133	137

Fund: 550		Water Authority						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Total Expenditures 80.8230		14,182	14,794	14,216	13,923	14,632	14,237	14,638
550.90.9000-51500	Public Employee's Retirement (PERS)		-	346,646	378,800	492,440	401,344	404,500
550.90.9000-51503	Pension Expense	300,272	1,159,497	1,016,239	-	-	-	-
550.90.9000-51907	OPEB Cost Allocation	107,306	80,284	(96,617)	-	-	-	-
Total Expenditures 90.9000		407,578	1,239,781	1,266,268	378,800	492,440	401,344	404,500
550.98.9800-37800	Transfer Out	(301,191)	(159,879)			-	-	-
Total Expenditures 98.9800		(301,191)	(159,879)	-	-	-	-	-
Fund: 550 Total Expenditure:		8,442,501	9,804,441	9,570,525	23,361,728	15,480,074	18,623,929	17,960,464
Grand Total Revenues:		12,398,054	12,260,343	12,457,186	12,567,683	9,735,886	12,049,675	12,011,345
Grand Total Expenditures:		8,442,501	9,804,441	9,570,525	23,361,728	15,480,074	18,623,929	17,960,464
Grand Total Surplus / (Deficit)		3,955,554	2,455,902	2,886,660	(10,794,045)	(5,744,188)	(6,574,254)	(5,949,119)
Fund Balances (Deficits) - Beginning of Year		24,080,370	28,035,924	30,491,826	33,378,486	33,378,486	27,634,299	21,060,045
Fund Balances (Deficits) - End of Year		28,035,924	30,491,826	33,378,486	22,584,441	27,634,299	21,060,045	15,110,926

Fund: 560		Pico Rivera Innovative Municipal Energy (PRIME)						
		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
560.00.0000-43100	Interest Income	65,399	18,342	13,478	-	54,557	-	-
560.00.0000-43150	Principal Income		2,007	-	-	-	-	-
560.00.0000-45000	State Grants	-	-	323,931	-	-	-	-
560.00.0000-47200	Miscellaneous Revenue	-	-	4,951	-	-	-	-
560.00.0000-47610	Cost Reimbursements	3,002	-	-	-	-	-	-
560.00.0000-47750	Gen/Demand and Collections	16,374,119	14,733,649	17,342,761	20,381,163	23,942,748	23,655,274	26,168,819
560.00.0000-47751	PRIME Future	85,942	65,128	51,694	-	43,625	-	-
560.00.0000-47752	Resource Adequacy Sale	221,995	-	631,152	-	311,459	-	-
560.00.0000-47757	Net Energy Metering (NEM)		-	-	-	-	-	-
Fund: 560 Total Revenue:		16,750,457	14,819,127	18,367,968	20,381,163	24,352,389	23,655,274	26,168,819
Expenditure:								
560.11.1110-51100	Salaries	149,551	234,041	211,951	177,156	163,847	267,056	281,015
560.11.1110-51120	Vacation/Sick Leave	423	1,901	16,436	13,099	4,266	13,099	13,099
560.11.1110-51200	Hourly Salaries		-	-	-	8,818	-	-
560.11.1110-51300	Overtime	816	-	-	-	-	-	-
560.11.1110-51500	Public Employee's Retirement	49,433	71,250	50,901	41,918	41,259	55,269	56,662
560.11.1110-51501	PT Retirement		-	-	-	331	-	-
560.11.1110-51504	Deferred Compensation		1,200	875	800	1,068	2,671	2,811
560.11.1110-51600	Worker's Compensation Insurance	3,293	2,866	2,381	1,644	-	2,340	2,826
560.11.1110-51700	Disability Insurance	1,042	1,883	1,955	1,513	1,481	2,437	2,510
560.11.1110-51900	Group Health & Life Insurance	16,739	21,358	24,157	24,980	31,139	43,255	45,417
560.11.1110-51901	Cash Back Incentive Pay	3,584	4,913	643	-	-	2,865	3,008
560.11.1110-51903	Auto Allowance	1,325	1,500	825	300	536	1,500	1,575
560.11.1110-51904	Technology Stipend	353	450	248	90	161	450	473
560.11.1110-51905	Bilingual Pay		-	-	-	-	240	252
560.11.1110-51906	Post Employment Health Plan	169	-	141	96	201	630	662
560.11.1110-51907	OPEB Cost Allocation		-	16,551	14,013	9,633	8,881	8,185
560.11.1110-51930	Medicare/Employer Portion	2,199	3,493	3,270	2,580	2,793	3,872	4,075
Total Expenditure 11.1110		228,928	344,855	330,332	278,189	265,532	404,565	422,570

Fund: 560		Pico Rivera Innovative Municipal Energy (PRIME)						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Expenditure:								
560.16.1600-51100	Salaries	32,956	75,942	820	-	-	-	-
560.16.1600-51120	Vacation/Sick Leave Accrual Pay-Out	14,925	11,844	(3,477)	-	-	-	-
560.16.1600-51500	Public Employee's Retirement	3,071	47,799	262	-	-	-	-
560.16.1600-51504	Deferred Compensation	450	1,000	-	-	-	-	-
560.16.1600-51600	Worker's Compensation Insurance	22	2,317	9	-	-	-	-
560.16.1600-51700	Disability Insurance	295	643	27	-	-	-	-
560.16.1600-51900	Group Health & Life Insurance	4,014	8,904	217	-	-	-	-
560.16.1600-51905	Bilingual Pay	300	600	-	-	-	-	-
560.16.1600-51930	Medicare/Employer Portion	454	1,143	82	-	-	-	-
560.16.1600-52100	Postage	10,895	4,360	8,540	11,000	11,000	13,705	14,277
560.16.1600-52200	Departmental Supplies	2,622	-	-	1,500	750	1,500	1,500
560.16.1600-52205	Office Supplies	1,246	317	181	1,000	1,000	1,000	1,000
560.16.1600-52300	Advertising and Publications	14,492	29,999	5,721	39,545	8,400	18,400	18,400
560.16.1600-52400	Print, Duplicate, Photocopy	4,392	957	5,141	5,200	5,200	5,200	5,200
560.16.1600-52600	Membership and Dues	7,660	170	1,560	55,337	55,337	56,980	58,674
560.16.1600-52700	Books and Periodicals	375	327	-	-	-	-	-
560.16.1600-52800	Software		593	490	1,500	500	-	-
560.16.1600-53200	Mileage Reimbursement		-	74	250	-	250	250
560.16.1600-53500	Small Tools and Equipment	451	2,223	-	1,500	-	1,500	1,500
560.16.1600-54300	Telephone	2,388	2,388	2,388	3,000	3,000	3,000	3,000
560.16.1600-54400	Professional Services	438,792	23,782	-	-	-	-	-
560.16.1600-54705	CPUC Bond Posting - PRIME		147,000	-	-	-	-	-
560.16.1600-54800	Convention and Meeting Expense	4,110	179	165	5,000	4,677	3,200	3,200
560.16.1600-54900	Professional Development		-	199	1,500	-	1,500	1,500
560.16.1600-56910	Legal Service	129,277	-	8,109	12,850	1,239	12,850	12,850
560.16.1600-56992	Bank Service Charges		985	-	1,235	1,470	5,000	25,000
560.16.1600-57300	Furniture and Equipment		-	-	-	4,555	-	-
Total Expenditure 16.1600		673,185	363,472	30,507	140,417	97,128	124,085	146,351
560.16.1635-54275	Purchased Power - PRIME	11,273,791	13,559,205	15,565,916	12,139,023	13,244,680	13,668,832	16,238,119
560.16.1635-54276	Net Energy Metering (NEM) Expense	(2,335)	19,564	12,054	5,000	-	22,000	22,000
560.16.1635-54277	Resource Adequacy Purchase	319,260	443,975	1,031,821	3,196,490	2,791,798	3,623,865	4,052,522

Fund: 560		Pico Rivera Innovative Municipal Energy (PRIME)						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
560.16.1635-54300	Telephone						-	-
560.16.1635-54400	Professional Services	352,112	691,663	678,776	719,750	649,314	765,314	685,314
560.16.1635-56205	Permit - Fees - Licenses		-	-	209,408	-	-	-
560.16.1635-56992	Bank Service Charges		-	985	-	1,720	-	-
560.16.1635-56960	City Loan Repayment		-	-	611,445	1,600,000	-	-
560.16.1635-56975	Grant Expense		-	323,931	-	-	-	-
Total Expenditure 16.1635		11,942,828	14,714,407	17,613,482	16,881,116	18,287,512	18,080,011	20,997,955
560.16.1638-52300	Advertising & Publications		99	99	-	-	-	-
560.16.1638-52305	Marketing - PRIME		1,318	-	35,750	-	35,750	35,750
560.16.1638-54400	Professional Services		20,000	-	25,000	-	25,000	25,000
560.16.1638-52310	Research and Development - PRIME		-	-	25,000	510	25,000	25,000
Total Expenditure 16.1638		-	21,417	99	85,750	510	85,750	85,750
Expenditure:								
560.20.2000-51100	Salaries	22,688	14,154	14,948	16,160	16,900	31,804	34,025
560.20.2000-51120	Vacation/Sick Leave		1,309	745	1,671	370	1,671	1,671
560.20.2000-51500	Public Employee's Retirement	9,129	3,816	3,482	3,824	4,298	6,582	6,861
560.20.2000-51504	Deferred Compensation	34	25	25	25	253	318	340
560.20.2000-51600	Worker's Compensation Insurance	634	140	160	61	-	279	342
560.20.2000-51700	Disability Insurance	209	98	134	154	159	291	299
560.20.2000-51800	Unemployment Insurance	765	-	-	-	-	-	-
560.20.2000-51900	Group Health & Life Insurance	1,648	659	487	618	498	3,084	3,238
560.20.2000-51901	Cash Back Incentive Pay	1,102	597	551	551	537	551	578
560.20.2000-51903	Auto Allowance	480	270	288	300	293	300	315
560.20.2000-51904	Technology Stipend	128	101	90	90	88	90	95
560.20.2000-51906	Post Employment Health Plan	148	91	94	96	109	110	116
560.20.2000-51907	OPEB Cost Allocation		-	1,160	1,278	879	1,058	991
560.20.2000-51930	Medicare/Employer Portion	351	242	224	235	295	461	493
Total Expenditure 20.2000		37,314	21,502	22,386	25,063	24,679	46,599	49,364

Fund: 560		Pico Rivera Innovative Municipal Energy (PRIME)						
		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
560.80.8230-51100	Salaries	10,506	927	-	-	-	-	-
560.80.8230-51120	Vacation/Sick Leave		199	-	-	-	-	-
560.80.8230-51500	Public Employee's Retirement	3,169	2,379	-	-	-	-	-
560.80.8230-51600	Worker's Compensation Insurance	199	129	-	-	-	-	-
560.80.8230-51700	Disability Insurance	100	13	-	-	-	-	-
560.80.8230-51900	Group Health & Life Insurance	822	90	-	-	-	-	-
560.80.8230-51930	Medicare/Employer Portion	151	21	-	-	-	-	-
Total Expenditure 80.8230		14,947	3,757	-	-	-	-	-
560.90.9000-51503	Pension Expense	(77,932)	634,444	(715,478)	-	-	-	-
560.90.9000-51907	OPEB Cost Allocation	(18,721)	71,780	(58,787)	-	-	-	-
Total Expenditure 90.9000		(96,653)	706,224	(774,265)	-	-	-	-
Fund: 560 Total Expenditure:		12,800,548	16,175,633	17,222,541	17,410,535	18,675,360	18,741,010	21,701,990
Grand Total Revenues:		16,750,457	14,819,127	18,367,968	20,381,163	24,352,389	23,655,274	26,168,819
Grand Total Expenditures:		12,800,548	16,175,633	17,222,541	17,410,535	18,675,360	18,741,010	21,701,990
Grand Total Surplus / (Deficit)		3,949,908	(1,356,506)	1,145,427	2,970,628	5,677,028	4,914,264	4,466,829
Fund Balances (Deficits) - Beginning of Year		1,191,307	5,141,215	3,784,709	4,930,136	4,930,136	10,607,164	15,521,428
Fund Balances (Deficits) - End of Year		5,141,215	3,784,709	4,930,136	7,900,764	10,607,164	15,521,428	19,988,257

Fund: 570 Golf Course		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
570.00.0000-47200	Miscellaneous Revenue	6,444	38,806	18,287	15,000	12,538	28,000	28,000
570.00.0000-48300	Green Fees	385,023	743,967	350,433	350,000	236,341	318,000	355,400
570.00.0000-48400	Driving Range Fees	139,630	262,576	90,871	100,000	49,628	128,000	146,000
570.00.0000-48660	Golf Course Concessions	95,165	150,083	301,724	300,000	250,736	310,000	310,000
570.00.0000-48680	Golf Lessons	8,580	16,010	-	-	1,658	12,000	13,000
570.00.0000-48700	Merchandise Sales	52,483	81,706	18,603	15,000	15,551	36,500	46,000
570.00.0000-48820	Rentals	87,812	143,888	67,959	270,000	34,188	45,000	45,000
Fund: 570 Total Revenue:		775,137	1,437,035	847,877	1,050,000	600,640	877,500	943,400
Expenditure:								
570.16.1620-51100	Salaries		-	-	6,541	-	-	-
570.16.1620-51300	Overtime		157	839	-	1,951	-	-
570.16.1620-51504	Deferred Compensation		3	2	25	-	-	-
570.16.1620-51500	Public Employees Retirement (PERS)		-	-	1,538	-	-	-
570.16.1620-51600	Worker's Compensation Insurance		-	-	68	-	-	-
570.16.1620-51700	Disability Insurance		1	6	61	8	-	-
570.16.1620-51900	Group Health and Life Ins		14	145	32	171	-	-
570.16.1620-51901	Cash Back Incentive Pay		-	-	551	-	-	-
570.16.1620-51907	OPEB Cost Allocation		-	-	517	355	-	-
570.16.1620-51930	Medicare/Employer Portion		2	12	95	28	-	-
570.16.1620-52100	Postage	24	100	-	200	-	300	300
570.16.1620-52200	Departmental Supplies	20,986	37,680	31,742	24,050	24,050	40,700	40,700
570.16.1620-52205	Office Supplies	1,326	1,139	2,401	2,200	3,905	3,600	3,600
570.16.1620-52210	Supplies/Chemicals	8,225	13,487	15,528	18,000	18,000	30,500	30,500
570.16.1620-52300	Advertising And Publications	2,962	3,306	5,978	7,200	7,200	7,200	7,200
570.16.1620-53300	Equipment Repairs and Maintenance	10,693	5,740	9,186	10,480	31,927	22,480	22,480
570.16.1620-53301	Equipment Rental	43,006	39,128	41,381	88,060	19,076	88,062	88,062
570.16.1620-53400	Building and Grounds Maintenance	22,315	7,420	-	-	39,094	-	-
570.16.1620-53440	Plumbing Supplies	618	-	-	2,400	615	5,000	5,000
570.16.1620-53500	Small Tools and Equipment's	10,682	11,193	16,817	13,250	4,007	13,200	13,200
570.16.1620-54200	Utilities	212,619	199,973	188,522	190,400	190,400	210,000	210,000
570.16.1620-54500	Contracted Services	51,738	65,173	77,178	78,608	78,608	123,820	123,820
570.16.1620-54530	Credit Card Service Charges	11,000	35,128	16,901	14,400	10,992	14,400	14,400
570.16.1620-54670	Tree Care	6,440	1,150	-	18,000	10,000	27,000	27,000
570.16.1620-54700	Insurance & Surety Bonds	66,713	69,295	66,440	75,000	47,720	75,000	75,000
570.16.1620-55300	Food & Beverage	(85,618)	(21,694)	(48,983)	-	16,978	-	-
570.16.1620-55301	Restaurant & Banquet Supplies	7,001	7,221	4,691	10,350	10,350	98,550	98,550
570.16.1620-55302	Anniversary Celebration	3,933	-	-	-	-	-	-
570.16.1620-56100	Contracted - Payroll Expense	521,546	617,000	655,000	585,000	588,545	700,000	700,000
570.16.1620-56200	Management Fees	13,978	36,000	46,567	60,000	35,426	60,000	60,000
570.16.1620-56205	Permit - Fees - Licenses	38,011	41,475	30,000	50,000	50,000	72,000	72,000
570.16.1620-56300	Pro Shop Merchandise	49,081	63,963	13,944	60,000	39,000	20,000	20,000
570.16.1620-56800	Cable T.V. Access		1,493	1,902	2,400	2,433	2,400	2,400
570.98.9800-56900	Transfer Out						-	-
570.16.1620-56910	Legal Service					-	-	-
570.16.1620-56992	Bank Service Charges					-	-	-
570.16.1620-56993	Misc. Expenses					-	-	-
570.16.1620-57210	Capital Assets					-	203,100	25,000
570.16.1620-57800	Contra Capital					-	(203,100)	(25,000)
570.16.1620-57300	Furniture and Equipment	2,474	4,000	2,300	4,000	4,000	7,000	7,000
570.16.1620-57404	Depreciation/Amortization Expense	26,308	31,650	26,463	-	20,152	-	-
570.16.1620-58500	Bad Debt		18,346	-	-	-	-	-
Total Expenditure 16.1620		1,046,058	1,289,543	1,204,963	1,323,426	1,254,991	1,621,212	1,621,212

Fund: 570		Golf Course						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Expenditure:								
570.20.2000-51100	Salaries	3,866	4,197	14,904	16,160	16,900	30,396	32,501
570.20.2000-51120	Vacation/Sick Leave		-	400	-	370	-	-
570.20.2000-51500	Public Employee's Retirement	1,381	1,618	3,447	3,824	4,298	6,291	6,553
570.20.2000-51504	Deferred Compensation	17	25	25	25	253	304	325
570.20.2000-51600	Worker's Compensation Insurance	92	70	159	61	-	266	327
570.20.2000-51700	Disability Insurance	38	41	130	154	159	171	176
570.20.2000-51900	Group Health & Life Insurance	29	29	478	618	498	1,012	1,063
570.20.2000-51901	Cash Back Incentive Pay	551	551	551	551	537	551	578
570.20.2000-51903	Auto Allowance		-	288	300	293	600	630
570.20.2000-51904	Technology Stipend		-	90	90	88	180	189
570.20.2000-51906	Post Employment Health Plan		-	91	96	109	221	232
570.20.2000-51907	OPEB Cost Allocation		-	1,160	1,278	879	1,011	947
570.20.2000-51930	Medicare/Employer Portion	64	68	214	235	295	441	471
Total Expenditures 20.2000		6,039	6,599	21,936	23,392	24,678	41,444	43,992
570.90.9000-51503	Contracted Services		-	27,102	-	-	-	-
Total Expenditures 70.7300		-	-	27,102	-	-	-	-
Fund: 570 Total Expenditure:		1,052,097	1,296,142	1,254,001	1,346,818	1,279,670	1,662,656	1,665,204
Grand Total Revenues:		775,137	1,437,035	847,877	1,050,000	600,640	877,500	943,400
Grand Total Expenditures:		1,052,097	1,296,142	1,254,001	1,346,818	1,279,670	1,662,656	1,665,204
Grand Total Surplus / (Deficit)		(276,960)	140,893	(406,124)	(296,818)	(679,030)	(785,156)	(721,804)
Fund Balances (Deficits) - Beginning of Year		(2,397,168)	(2,674,128)	(2,533,235)	(2,939,360)	(2,939,360)	(3,618,389)	(4,403,545)
Fund Balances (Deficits) - End of Year		(2,674,128)	(2,533,235)	(2,939,360)	(3,236,178)	(3,618,389)	(4,403,545)	(5,125,349)

Fund: 590

Recreation Area Complex

Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
590.00.0000-43100	Interest Income	9,084	1,083	(5,330)	1,078	4,131	11,920	10,180
590.00.0000-43105	Interest and penalty	7,934	125,860	57,433	-	-	-	-
590.00.0000-43116	Investment Fair Value Gain (Loss)					(961)	-	-
590.00.0000-47200	Miscellaneous Revenue		3,777	168	-	-	-	-
590.00.0000-48820	Rentals	273,496	278,848	289,607	-	305,425	318,456	328,010
Fund: 590 Total Revenue:		290,514	409,568	341,878	1,078	308,595	330,376	338,190
Expenditure:								
590.11.1110-51100	Salaries	34,302	43,976	38,588	33,619	42,468	49,177	51,846
590.11.1110-51120	Vacation/Sick Leave	423	1,846	7,575	1,072	5,100	1,072	1,072
590.11.1110-51500	Public Employee's Retirement	3,923	12,359	8,239	7,955	8,006	10,178	10,454
590.11.1110-51504	Deferred Compensation		-	-	-	179	492	519
590.11.1110-51600	Worker's Compensation Insurance	123	538	434	312	-	431	521
590.11.1110-51700	Disability Insurance	303	388	326	295	309	303	312
590.11.1110-51900	Group Health & Life Insurance	133	135	432	620	516	1,012	1,063
590.11.1110-51901	Cash Back Incentive Pay	1,148	2,277	1,754	1,432	1,397	1,432	1,504
590.11.1110-51903	Auto Allowance	950	1,200	1,013	900	878	1,200	1,260
590.11.1110-51904	Technology Stipend	195	180	124	90	263	360	378
590.11.1110-51906	Post Employment Health Plan	225	240	310	336	381	481	505
590.11.1110-51907	OPEB Cost Allocation		-	3,393	2,659	1,828	1,635	1,510
590.11.1110-51930	Medicare/Employer Portion	525	713	702	490	768	713	752
590.11.1110-54400	Professional Services	242,419	82,026	54,173	90,000	-	90,000	90,000
590.11.1110-54500	Contracted Services	-	-	67,500	-	(67,500)	-	-
590.11.1110-58500	Bad Debt		384,122	-	-	-	-	-
Total Expenditure 11.1110		284,668	530,000	184,563	139,780	(5,408)	158,486	161,696
590.16.1610-54200	Utilities	2,146	1,975	3,338	-	627	-	-
590.16.1610-57404	Dept/Amort Expense	78,417	78,247	30,305	-	746	-	-
Total Expenditure 16.1610		80,564	80,222	33,642	-	1,373	-	-
590.90.9000-51503	Pension Expense	(6,237)	81,011	(42,018)	-	-	-	-
Total Expenditure 90.9000		(6,237)	81,011	(42,018)	-	-	-	-
Fund: 590 Total Expenditure:		358,995	691,234	176,188	139,780	(4,035)	158,486	161,696
Grand Total Revenues:		290,514	409,568	341,878	1,078	308,595	330,376	338,190
Grand Total Expenditures:		358,995	691,234	176,188	139,780	(4,035)	158,486	161,696
Grand Total Surplus / (Deficit)		(68,480)	(281,665)	165,690	(138,702)	312,630	171,890	176,494
Fund Balances (Deficits) - Beginning of Year								
Fund Balances (Deficits) - End of Year		483,984	202,318	368,008	229,306	680,638	852,528	1,029,022

Fund: 638		Surface Transportation Program Local (STPL) Federal						
		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
	Fund: 638 Total Revenue:	-	-	-	-	-	-	-
Expenditure:								
	Fund: 638 Total Expenditure:	-	-	-	-	-	-	-
Grand Total Revenues:		-	-	-	-	-	-	-
Grand Total Expenditures:		-	-	-	-	-	-	-
Grand Total Surplus / (Deficit)		-	-	-	-	-	-	-
Fund Balances (Deficits) - Beginning of Year		(343)	(343)	(343)	(343)	(343)	(343)	(343)
Fund Balances (Deficits) - End of Year		(343)	(343)	(343)	(343)	(343)	(343)	(343)

Fund: 640 American Recovery Plan		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
640.00.0000-45160	American Rescue Plan Act of 2021		-	10,227,800	-	-	-	-
Fund: 640 Total Revenue:		-	-	10,227,800	-	-	-	-
Expenditure:								
640.15.1500-54500	Contracted Services		-	10,227,800	-	-	-	-
Total Expenditures 20.2000		-	-	10,227,800	-	-	-	-
640.98.9800-56900	Transfer Out		-	-	770,391	-	-	-
Total Expenditures 98.9800		-	-	-	770,391	-	-	-
Fund: 640 Total Expenditure:		-	-	10,227,800	770,391	-	-	-
Grand Total Revenues:		-	-	10,227,800	-	-	-	-
Grand Total Expenditures:		-	-	10,227,800	770,391	-	-	-
Grand Total Surplus / (Deficit)		-	-	(0)	(770,391)	-	-	-
Fund Balances (Deficits) - Beginning of Year								
Fund Balances (Deficits) - End of Year		-	-	(0)	(770,391)	(0)	(0)	(0)

Fund: 661		Highway Bridge Program (HBP)						
		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
661.00.0000-44800	Federal Grants		-	1,594	6,458,823	270,861	3,869,647	14,173,154
661.70.7300-44800	Federal Grants		-	32,440	-	-	-	-
Fund: 661 Total Revenue:		-	-	34,034	6,458,823	270,861	3,869,647	14,173,154
Expenditure:								
661.70.7300-51100	Salaries		-	3,552	-	5,950	-	-
661.70.7300-51600	Workers Compensation		-	41	-	-	-	-
661.70.7300-54500	Contracted Services		-	32,440	6,458,823	261,936	3,869,647	14,173,154
Total Expenditures 70.7300		-	-	36,033	6,458,823	267,887	3,869,647	14,173,154
Fund: 661 Total Expenditure:		-	-	36,033	6,458,823	267,887	3,869,647	14,173,154
Grand Total Revenues:		-	-	34,034	6,458,823	270,861	3,869,647	14,173,154
Grand Total Expenditures:		-	-	36,033	6,458,823	267,887	3,869,647	14,173,154
Grand Total Surplus / (Deficit)		-	-	(1,999)	-	2,974	-	-
Fund Balances (Deficits) - Beginning of Year		163	163	163	(1,836)	(1,836)	1,138	1,138
Fund Balances (Deficits) - End of Year		163	163	(1,836)	(1,836)	1,138	1,138	1,138

Fund: 670		Used Oil Recycle						
Account Number		Actual	Actual	Actual	Adopted	Year-End	Adopted	Approved
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
670.00.0000-43100	Interest Income	1,643	338	(1,244)	330	575	1,420	1,210
670.00.0000-43116	Investment Fair Value Gain (Loss)					(313)	-	-
670.00.0000-45000	State Grants	33,248	7,610	-	7,610	-	9,000	9,200
Fund: 670 Total Revenue:		34,891	7,948	(1,244)	7,940	262	10,420	10,410
Expenditure:								
670.30.3035-54500	Contracted Services	14,888	18,754	7,693	26,562	-	26,562	26,562
Total Expenditure 30.3035		14,888	18,754	7,693	26,562	-	26,562	26,562
Fund: 670 Total Expenditure:		14,888	18,754	7,693	26,562	-	26,562	26,562
Grand Total Revenues:		34,891	7,948	(1,244)	7,940	262	10,420	10,410
Grand Total Expenditures:		14,888	18,754	7,693	26,562	-	26,562	26,562
Grand Total Surplus / (Deficit)		20,004	(10,806)	(8,937)	(18,622)	262	(16,142)	(16,152)
Fund Balances (Deficits) - Beginning of Year		72,869	92,873	82,066	73,129	73,129	73,391	57,249
Fund Balances (Deficits) - End of Year		92,873	82,066	73,129	54,507	73,391	57,249	41,097

Fund: 671		Cal Recycle						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
671.00.0000-44150	SB 1383 Fee		-	87,835	83,856	315,530	215,655	258,786
671.00.0000-45112	Misc Local Grants		-	90,036	-	-	-	-
Fund: 671 Total Revenue:		-	-	177,871	83,856	315,530	215,655	258,786
Expenditure:								
671.11.1110-51100	Salaries		-	113,125	112,348	68,051	112,067	117,213
671.11.1110-51120	Vacation/Sick Leave Accrual		-	2,203	-	19,881	-	-
671.11.1110-51500	Public Employee Retirement (PERS)		-	26,724	26,584	6,415	23,193	23,634
671.11.1110-51504	Deferred Compensation		-	1,075	625	-	1,121	1,172
671.11.1110-51600	Workers' Compensation		-	1,302	1,043	-	982	1,179
671.11.1110-51700	Disability Insurance		-	1,009	902	229	969	998
671.11.1110-51900	Group Health & Life Ins		-	10,504	11,815	3,422	27,883	29,277
671.11.1110-51901	Cash Back Incentive Pay		-	161	-	-	-	-
671.11.1110-51903	Auto Allowance		-	88	-	-	-	-
671.11.1110-51904	Technology Stipend		-	26	-	-	-	-
671.11.1110-51905	Bilingual Pay		-	425	300	(16)	360	378
671.11.1110-51907	OPEB Cost Allocation		-	8,584	8,887	6,109	3,727	3,414
671.11.1110-51930	Medicare/Employer Portion		-	1,581	1,575	1,407	1,625	1,700
671.11.1110-52200	Departmental Supplies		-	1,672	-	-	-	-
671.11.1110-52305	Marketing		-	-	4,200	-	4,200	4,200
671.11.1110-52310	Research & Development		-	-	4,200	-	4,200	4,200
671.11.1110-54400	Professional Services		-	-	5,600	-	5,600	5,600
671.11.1110-56910	Legal Service		-	2,085	-	-	-	-
Total Expenditure 11.1110		-	-	170,562	178,079	105,498	185,927	192,965
Expenditure:								
671.70.7300-54500	Contracted Services		-	-	40,850	3,898	40,850	40,850
Total Expenditures 70.7300		-	-	-	40,850	3,898	40,850	40,850
Fund: 671 Total Expenditure:		-	-	170,562	218,929	109,396	226,777	233,815
Grand Total Revenues:		-	-	177,871	83,856	315,530	215,655	258,786
Grand Total Expenditures:		-	-	170,562	218,929	109,396	226,777	233,815
Grand Total Surplus / (Deficit)		-	-	7,309	(135,073)	206,134	(11,122)	24,971
Fund Balances (Deficits) - Beginning of Year								
Fund Balances (Deficits) - End of Year		-	-	7,309	(127,764)	213,443	202,321	227,292

Fund: 690		Recreation & Education Accelerating Children's Hopes (REACH)						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
690.00.0000-43100	Interest Income	11,907	1,698	(8,420)	1,839	4,772	8,680	7,420
690.00.0000-43116	Investment Fair Value Gain (Loss)					(3,801)	-	-
690.00.0000-45000	State Grants	1,072,110	988,455	897,904	1,114,410	360,375	1,238,234	1,238,234
690.00.0000-46507	Parks and Rec - REACH (Non-Grant)	4,891	50	19,280	24,000	2,000	19,000	18,050
690.00.0000-47200	Miscellaneous Revenue		-	3,161	-	-	-	-
Fund: 690 Total Revenue:		1,088,908	990,203	911,925	1,140,249	363,346	1,265,914	1,263,704
Expenditure:								
690.80.8105-51100	Salaries	99,803	93,967	102,450	86,316	161,704	75,623	81,786
690.80.8105-51120	Vacation/Sick Leave	533	1,314	-	1,653	-	1,653	1,653
690.80.8105-51200	Hourly Salaries	512,894	562,069	551,828	599,040	519,087	875,803	902,077
690.80.8105-51300	Overtime		128	-	-	-	-	-
690.80.8105-51500	Public Employee's Retirement	32,535	24,041	27,989	20,424	40,785	15,651	16,491
690.80.8105-51501	Public Agency Retirement	18,949	20,634	20,260	22,470	19,125	32,843	33,828
690.80.8105-51504	Deferred Compensation	105	87	36	500	180	756	818
690.80.8105-51600	Worker's Compensation Insurance	10,389	813	1,179	801	-	663	822
690.80.8105-51700	Disability Insurance	928	896	949	835	1,400	696	717
690.80.8105-51800	Unemployment Insurance	18,372	56,862	12,753	-	896	-	-
690.80.8105-51900	Group Health & Life Insurance	28,739	26,211	27,239	25,672	38,488	19,626	20,607
690.80.8105-51905	Bilingual Pay		-	165	-	764	-	-
690.80.8105-51907	OPEB Cost Allocation		-	3,424	6,828	4,694	2,515	2,382
690.80.8105-51930	Medicare/Employer Portion	8,871	9,491	9,479	1,300	9,958	1,097	1,186
690.80.8105-52100	Postage		-	4	100	-	40	40
690.80.8105-52200	Departmental Supplies	1,250	81	718	14,400	1,221	4,800	4,800
690.80.8105-52250	Uniforms	6,848	13,000	6,827	19,550	1,235	12,500	12,500
690.80.8105-52400	Print, Duplicate & Photocopy	953	-	-	27,000	376	12,600	12,600
690.80.8105-52600	Membership and Dues		-	-	900	994	450	450
690.80.8105-53200	Mileage Reimbursement		-	-	600	-	600	600
690.80.8105-53500	Small Tools and Equipment's	8,719	36,431	22,562	38,200	356	15,995	15,995
690.80.8105-54100	Special Departmental Expenses	169,201	94,726	157,484	170,000	41,125	210,000	210,000
690.80.8105-54300	Telephone		-	-	16,000	-	1,600	1,600
690.80.8105-54500	Contracted Services	3,166	5,637	31,481	40,200	12,265	28,600	28,600
690.80.8105-54800	Conventions and Meetings	1,006	120	-	18,400	-	2,900	2,900
690. 80.8105.55285	Event Tickets		-	-	11,715	16,029	7,810	7,810
Total Expenditure 80.8105		923,262	946,508	976,826	1,122,904	870,681	1,324,821	1,360,262
690.80.8114-54530	Credit Card Service Charges	586	3				-	-
Total Expenditure 80.8114		586	3	-	-	-	-	-
Fund: 690 Total Expenditure:		923,848	946,511	976,826	1,122,904	870,681	1,324,821	1,360,262
Grand Total Revenues:		1,088,908	990,203	911,925	1,140,249	363,346	1,265,914	1,263,704
Grand Total Expenditures:		923,848	946,511	976,826	1,122,904	870,681	1,324,821	1,360,262
Grand Total Surplus / (Deficit)		165,060	43,692	(64,901)	17,345	(507,335)	(58,907)	(96,558)
Fund Balances (Deficits) - Beginning of Year		348,654	513,714	557,406	492,505	492,505	(14,830)	(73,737)
Fund Balances (Deficits) - End of Year		513,714	557,406	492,505	509,850	(14,830)	(73,737)	(170,296)

Fund: 697		Miscellaneous Local Grants						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
697.00.0000-45000	State Grants		-	-	60,000	-	10,093,531	93,531
697.00.0000-45110	Prop A - LA County Parks - 1992 Alloc	182,238	38,539	-	-	-	-	-
697.00.0000-49700	Service Connection Fees		24,500	-	-	-	-	-
	Fund: 697 Total Revenue:	182,238	63,039	-	60,000	-	10,093,531	93,531
Expenditure:								
697.70.7300-54500	Contracted Services	38,538	-	-	-	-	10,000,000	-
697.70.7300-57100	Land	-	-	-	-	-	-	-
	Total Expenditure 70.7300	38,538	-	-	-	-	10,000,000	-
697.80.8000-54500	Contracted Services	65,426	-	-	42,588	-	42,588	42,588
	Total Expenditure 80.8000	65,426	-	-	42,588	-	42,588	42,588
697.80.8104-54500	Contracted Services		-	28,573	-	190,872	-	-
	Total Expenditure 80.8104	-	-	28,573	-	190,872	-	-
697.80.8116-51100	Salaries		-	-	9,324	-	28,570	29,427
697.80.8116-51200	Hourly Salaries		3,145	31,238	29,000	17,514	29,000	29,000
697.80.8116-51500	Public Employees Retirement (PERS)		-	625	2,206	-	5,913	5,934
697.80.8116-51501	PT Retirement		-	999	1,088	890	1,088	1,088
697.80.8116-51504	Deferred Compensation		-	-	50	-	286	294
697.80.8116-51700	Disability Insurance		-	-	83	-	276	284
697.80.8116-51900	Group Health & Life Ins		-	-	2,567	-	7,689	8,073
697.80.8116-51907	OPEB Cost Allocation		-	-	738	507	950	857
697.80.8116-51930	Medicare/Employer Porti		-	429	140	344	414	427
697.80.8116-52200	Departmental Supplies		1,055	9,004	1,875	-	1,875	1,875
697.80.8116-53200	Mileage Reimbursement		-	-	155	34	155	155
697.80.8116-54500	Contracted Services		-	101,534	76,787	21,911	76,787	76,787
	Total Expenditure 80.8116	-	4,200	143,830	124,013	41,201	153,003	154,201
	Fund: 697 Total Expenditure:	103,964	4,200	172,402	166,601	232,073	10,195,591	196,789
	Grand Total Revenues:	182,238	63,039	-	60,000	-	10,093,531	93,531
	Grand Total Expenditures:	103,964	4,200	172,402	166,601	232,073	10,195,591	196,789
	Grand Total Surplus / (Deficit)	78,274	58,839	(172,402)	(106,601)	(232,073)	(102,060)	(103,258)
	Fund Balances (Deficits) - Beginning of Year	(89,290)	(11,016)	47,824	(124,579)	(124,579)	(356,652)	(458,712)
	Fund Balances (Deficits) - End of Year	(11,016)	47,824	(124,579)	(231,180)	(356,652)	(458,712)	(561,970)

Fund: 698

Miscellaneous Federal Grants

		Actual	Actual	Actual	Adopted	Year-End Estimate	Adopted	Approved
Account Number		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25
Revenue:								
698.00.0000-44800	Federal Grants	682,457	114,280	251,764	-	147,191	8,379,390	-
698.70.7300-44800	Federal Grants		-	-	-	284,736	-	-
Fund: 698 Total Revenue:		682,457	114,280	251,764	-	431,927	8,379,390	-
Expenditure:								
698.70.7300-54500	Contracted Services		200	105,485	-	771,934	8,379,390	-
698.70.7300-54521	Design Services	419,774	176,300	-	-	-	-	-
Total Expenditure 70.7300		419,774	176,500	105,485	-	771,934	8,379,390	-
698.98.9800-56900	Transfer Out	192,155	-	-	-	-	-	-
Total Expenditure 98.9800		192,155	-	-	-	-	-	-
Fund: 698 Total Expenditure:		611,929	176,500	105,485	-	771,934	8,379,390	-
Grand Total Revenues:		682,457	114,280	251,764	-	431,927	8,379,390	-
Grand Total Expenditures:		611,929	176,500	105,485	-	771,934	8,379,390	-
Grand Total Surplus / (Deficit)		70,528	(62,219)	146,280	-	(340,007)	-	-
Fund Balances (Deficits) - Beginning of Year		(379,842)	(309,314)	(371,533)	(225,253)	(225,253)	(565,260)	(565,260)
Fund Balances (Deficits) - End of Year		(309,314)	(371,533)	(225,253)	(225,253)	(565,260)	(565,260)	(565,260)

Fund: 699

Miscellaneous State Grants

Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
699.00.0000-45000	State Grants	138,448	94,210	310,750	4,185,948	5,651	9,366,278	4,500,000
699.00.0000-47200	Miscellaneous Revenue	-	-	122	-	-	-	-
699.00.0000-47610	Cost Reimbursements	26,187	2,910	-	-	-	-	-
Fund: 699 Total Revenue:		164,635	97,119	310,872	4,185,948	5,651	9,366,278	4,500,000
Expenditure:								
699.11.1110-54500	Contracted Services	-	-	2,683	-	16,807	329,318	329,318
Total Expenditure 11.1110		-	-	2,683	-	16,807	329,318	329,318
699.30.3010-54500	Contracted Services	-	89,887	47,772	-	27,420	105,840	105,840
Total Expenditure 30.3010		-	89,887	47,772	-	27,420	105,840	105,840
699.30.3030-54160	Census	15,057	15,186	-	-	-	-	-
Total Expenditure 30.3030		15,057	15,186	-	-	-	-	-
699.30.4020-54500	Contracted Services	-	-	-	-	-	60,000	60,000
Total Expenditure 30.4020		-	-	-	-	-	60,000	60,000
699.40.4010-51100	Salaries	1,560	4,827	793	-	-	-	-
699.40.4010-51500	Public Employees Retirement (PERS)	97	502	207	-	-	-	-
699.40.4010-51504	Deferred Compensation	-	5	-	-	-	-	-
699.40.4010-51600	Workers Compensation	-	-	9	-	-	-	-
699.40.4010-51700	Disability Insurance	11	46	8	-	-	-	-
699.40.4010-51900	Group Health & Life Ins	190	519	105	-	-	-	-
699.40.4010-51906	Post Employment Health Plan	4	2	-	-	-	-	-
699.40.4010-51930	Medicare/Employer Porti	15	77	12	-	-	-	-
Total Expenditure 40.4010		1,877	5,978	1,135	-	-	-	-
699.70.7300-51100	Salaries	-	-	5,064	-	1,111	-	-
699.70.7300-51500	Public Employees Retirement (PERS)	-	-	1,250	-	303	-	-
699.70.7300-51504	Deferred Compensation	-	-	14	-	2	-	-
699.70.7300-51600	Workers Compensation	-	-	58	-	-	-	-
699.70.7300-51700	Disability Insurance	-	-	43	-	7	-	-
699.70.7300-51900	Group Health & Life Ins	-	-	479	-	13	-	-
699.70.7300-51930	Medicare/Employer Porti	-	-	71	-	19	-	-
699.70.7300-54500	Contracted Services	121,562	326,537	100,444	4,185,948	94,681	9,269,242	4,500,000
Total Expenditure 70.7300		121,562	326,537	107,424	4,185,948	96,135	9,269,242	4,500,000
Fund: 699 Total Expenditure:		138,496	437,588	159,013	4,185,948	140,363	9,764,400	4,995,158
Grand Total Revenues:		164,635	97,119	310,872	4,185,948	5,651	9,366,278	4,500,000
Grand Total Expenditures:		138,496	437,588	159,013	4,185,948	140,363	9,764,400	4,995,158
Grand Total Surplus / (Deficit)		26,139	(340,469)	151,859	-	(134,712)	(398,122)	(495,158)
Fund Balances (Deficits) - Beginning of Year		(119,582)	(93,443)	(433,912)	(282,053)	(282,053)	(416,765)	(814,887)
Fund Balances (Deficits) - End of Year		(93,443)	(433,912)	(282,053)	(282,053)	(416,765)	(814,887)	(1,310,045)

Fund: 851		Successor - DS FUND						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
851.00.0000-43100	Interest Income	7,741	8	17,786	-	6,928	-	-
851.00.0000-47120	Gain on asset disposal		-	-	-	92,809	-	-
851.00.0000-47200	Miscellaneous Revenue		-	(103)	-	-	-	-
851.00.0000-47900	Transfer In	3,861,483	5,403,730	8,578,307	1,065,000	1,065,000	1,065,000	1,065,000
Fund: 851 Total Revenue:		3,869,224	5,403,738	8,595,990	1,065,000	1,164,737	1,065,000	1,065,000
Expenditure:								
851.00.0000-56990	Interest Expense	1,144,276	803,231	899,989	-	-	-	-
Total Expenditure 00.0000		1,144,276	803,231	899,989	-	-	-	-
851.20.2000-51100	Salaries	22,688	10,338	35,888	54,844	40,180	72,181	76,570
851.20.2000-51120	Vacation/Sick Leave		1,309	400	1,671	740	671	671
851.20.2000-51500	Public Employee's Retirement	9,204	3,464	8,364	12,977	10,253	14,938	15,439
851.20.2000-51504	Deferred Compensation	34	50	50	50	601	722	766
851.20.2000-51600	Worker's Compensation Insurance	641	140	384	420	-	633	770
851.20.2000-51700	Disability Insurance	209	107	244	503	383	555	572
851.20.2000-51800	Unemployment Insurance	765					-	-
851.20.2000-51900	Group Health & Life Insurance	1,648	270	2,815	3,511	2,869	6,168	6,477
851.20.2000-51901	Cash Back Incentive Pay	1,102	1,102	1,102	1,102	1,074	1,102	1,157
851.20.2000-51903	Auto Allowance	480	60	818	1,260	761	1,560	1,638
851.20.2000-51904	Technology Stipend	128	23	289	450	263	540	567
851.20.2000-51906	Post Employment Health Plan	147	24	239	394	284	546	574
851.20.2000-51907	OPEB Cost Allocation		-	3,341	4,338	2,982	2,400	2,230
851.20.2000-51930	Medicare/Employer Portion	350	192	507	790	695	1,047	1,110
Total Expenditure 20.2000		37,394	17,079	54,440	82,310	61,086	103,063	108,541
851.20.2010-56991	Bond Issuance Cost		-	232,695	-	3,368	-	-
Total Expenditure 20.2010		-	-	232,695	-	3,368	-	-
851.50.5000-54100	Special Departmental Expenses	-	-	-	-	168,209	-	-
851.50.5000-54500	Contracted Services	16,686	22,880	9,496	-	2,480	7,000	7,000
851.50.5000-56910	Legal Service		-	215	970	-	970	970
851.50.5000-56990	Interest Expense	1,598,450	1,473,150	1,479,324	-	101,699	123,254	67,874
851.50.5000-57404	Dept/Amort Expense	1,235	1,235	1,130	-	514	-	-
Total Expenditure 50.5000		1,616,371	1,497,265	1,490,165	970	272,901	131,224	75,844
851.90.9000-57404	Dept/Amort Expense	3,527	3,527	3,239	-	1,472	-	-
Total Expenditure 90.9000		3,527	3,527	3,239	-	1,472	-	-
Fund: 851 Total Expenditure:		2,801,569	2,321,101	2,680,528	83,280	338,827	234,287	184,385
Grand Total Revenues:		3,869,224	5,403,738	8,595,990	1,065,000	1,164,737	1,065,000	1,065,000
Grand Total Expenditures:		2,801,569	2,321,101	2,680,528	83,280	338,827	234,287	184,385
Grand Total Surplus / (Deficit)		1,067,655	3,082,638	5,915,462	981,720	825,910	830,713	880,615
Fund Balances (Deficits) - Beginning of Year		(117,119,422)	(116,051,767)	(112,969,129)	(107,053,667)	(107,053,667)	(106,227,757)	(105,397,044)
Fund Balances (Deficits) - End of Year		(116,051,767)	(112,969,129)	(107,053,667)	(106,071,947)	(106,227,757)	(105,397,044)	(104,516,429)

Fund: 852		Redevelopment Obligation Retirement Fund						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
852.00.0000-40900	County Deferral (RDA)	4,260,389	4,260,880	4,957,246	-	1,075,528	-	-
852.00.0000-43100	Interest Income	113,817	32,867	(188,754)	31,227	48,702	121,920	104,100
Fund: 852 Total Revenue:		4,374,206	4,293,747	4,768,492	31,227	1,124,230	121,920	104,100
Expenditure:								
852.98.9800-56900	Transfer Out	3,861,483	5,403,730	2,104,937	-	-	-	-
Total Expenditure 98.9800		3,861,483	5,403,730	2,104,937	-	-	-	-
Fund: 852 Total Expenditure:		3,861,483	5,403,730	2,104,937	-	-	-	-
Grand Total Revenues:		4,374,206	4,293,747	4,768,492	31,227	1,124,230	121,920	104,100
Grand Total Expenditures:		3,861,483	5,403,730	2,104,937	-	-	-	-
Grand Total Surplus / (Deficit)		512,723	(1,109,983)	2,663,555	31,227	1,124,230	121,920	104,100
Fund Balances (Deficits) - Beginning of Year		2,272,953	2,785,675	1,675,692	4,339,247	4,339,247	5,463,478	5,585,398
Fund Balances (Deficits) - End of Year		2,785,675	1,675,692	4,339,247	4,370,474	5,463,478	5,585,398	5,689,498

Fund: 875		Section 115 PRSP-Trust						
Account Number		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted FY 2022-23	Year-End Estimate FY 2022-23	Adopted FY 2023-24	Approved FY 2024-25
Revenue:								
875.00.0000-48004	Other Income - Section 115 PRSP Trust	26,759	285,165	(192,302)		52,266	-	-
	Fund: 875 Total Revenue:	26,759	285,165	(192,302)	-	52,266	-	-
Expenditure:								
875.20.2010-56992	Bank Service Charges					3,448		
	Total Expenditure 9800	-	-	-	-	3,448	-	-
	Grand Total Revenues:	26,759	285,165	(192,302)	-	52,266	-	-
	Grand Total Expenditures:	-	-	-	-	3,448	-	-
	Grand Total Surplus / (Deficit)	26,759	285,165	(192,302)	-	48,818	-	-
Fund Balances (Deficits) - Beginning of Year								
		1,061,066	1,087,825	1,372,990	1,180,688	1,180,688	1,229,506	1,229,506
Fund Balances (Deficits) - End of Year								
		1,087,825	1,372,990	1,180,688	1,180,688	1,229,506	1,229,506	1,229,506

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City of Pico Rivera Capital Improvement Program Fiscal Years 2023-24 through 2027-28

Introduction

The Capital Improvement Program (CIP) is a long-range fiscal forecast, which identifies major public improvements to the City of Pico Rivera's (City) infrastructure over the next five (5) years. The CIP is important for planning, building, managing, and maintaining the City's existing infrastructure. The City's CIP includes improvements for streets, bridges, roadways, parks, and open spaces, stormwater quality, water production, treatment and delivery, city buildings, and other facilities, Americans with Disability Act (ADA) improvements, and other large-scale capital projects. The five-year CIP includes detailed CIP Project Worksheets and an overview of the program by project type, year, and funding source.

This proposed five (5) year CIP plan has been developed based on input from various departments, community needs identified over the past year, and consideration of City Council priorities. It also incorporated recommendations set forth in the following master plans completed over the last several years, including water, storm drain, ADA, Pavement Management Program (PMP), urban water, reclaimed water, median landscaping, facilities, and security. The plan provides cost estimates for each project and identifies funding sources with consideration given to ongoing resources.

The CIP contains many projects that will further the City's vision of a sustainable, equitable, and vibrant community to live and work.

CIP Preparation Process

The CIP is prepared with the biennial budget process for fiscal years (FY) 2023-25. The City's Biennial Budget is a road map for anticipated future revenue and planned expenditures, allocating resources, and reflecting the City Council's priorities and policies for the upcoming two (2) fiscal years. With City Council's approval, the first two (2) years of the CIP will become the capital budget for which project funding will be authorized. The remaining three (3) years of the CIP will serve as a guide for future capital investments. Estimated funding sources for projects reflect the City's conservative approach to estimating future revenues and proposed funding for future projects.

As part of the biennial budget process, the CIP is updated allowing the City to re-evaluate its priorities and needs in each subsequent year based on the most current revenue projections and project priorities. During the development of the CIP, capital projects affecting public health and safety, and/or legal mandates receive the highest priority. Emphasis is also placed on capital projects maintaining service levels or preventing deterioration of facilities.

CIP projects are recommended by the departments; reviewed and evaluated by the Administrative Services Department to ensure the City's priorities, infrastructure needs, financial capacity, and impact the projects could have on the City's operating budget are addressed; and the City Council ultimately approves funding as part of the budget.

The five-year Capital Improvement Plan was presented on each of the planned dates to the City Council as follows:

- April 18 - Overview – Proposed Five-Year Capital Improvement Plan (CIP).
- June 13 - Public Hearing – FY 2023-25 Proposed (Preliminary) Operating Budget and Five-Year CIP.
- June 27 - Adoption – FY 2023-25 Proposed Operating Budget and Five-Year CIP.

The final CIP was adopted by the City Council with the Operating Budget on June 27, 2023.

CIP Funding

The City's CIP is funded utilizing a variety of restricted and special funding, as well as some appropriations from the General Fund. Some of the special revenue funds used for CIP's are Proposition C, Measure R, Measure M, Community Development Block Grant (CDBG), the American Rescue Plan Act (ARPA) Fund, Senate Bill 1 (SB-1), Water Fund, and various City, County, State and Federal grants. As a result, the majority of the funding options available for CIP projects are limited to the type of funding available. This presents a challenge in funding, especially with some of the larger CIP projects that do not have a dedicated funding source.

The total CIP plan for the five (5) year period, FY 2023-28 is \$279.3 million. Of this amount, \$202.4 million represents continuing project budgets and \$76.9 million in new project funding is being requested for FY 2023-28. In building the CIP, the City reports \$60.9 million in unfunded scheduled projects, including Street Resurfacing, Traffic Safety, Wastewater (Sewer), ADA Improvements, Facilities, and Parks projects.

The City is sustainable only if both its capital infrastructure assets and its financial assets can be maintained over the long term. Therefore, these unfunded needs will have to be addressed and incorporated into future budgets.

Project by FY, including both funded and unfunded projects

Projects	Net Adjusted Carryover	Sum of FY 2023-2024	Sum of FY 2024-2025	Sum of FY 2025-2026	Sum of FY 2026-2027	Sum of FY 2027-2028	Sum of 5-Year Total Budget
Ongoing	59,412,205	48,127,991	41,713,289	45,757,174	5,891,591	1,500,000	202,402,250
1STREETS	11,241,049	7,839,632	1,300,000	1,300,000	700,000	700,000	23,080,681
Annual Signing and Striping - Ongoing	46,614						46,614
Durfee Ave Underpass Project	105,450	40,000					145,450
Major Corridors Median Beautification Project	1,581,442	4,169,479	400,000	400,000			6,550,921
Overlay Improvements on Whittier Boulevard	95,744						95,744
Residential Resurfacing Program - Chip Seal	119,868						119,868
Residential Resurfacing Program - Overlay & Reconstruction - Ongoing	5,561,436	100,000					5,661,436
Residential Resurfacing Program - Slurry and Cape Seal .	469,520						469,520
Restoration of Entrance Monuments	77,647						77,647
Rosemead Blvd Median Beautification Project	1,552,174	3,530,153	200,000	200,000			5,482,327
Rosemead Boulevard Road Resurfacing Project (North of Whittier Boulevard)	734,239						734,239
Rosemead/Beverly Rd Intersection Improvements - Hot Spots - Grant, not Measure R Local Return	831,800						831,800
Telegraph Rd Traffic Enhancements Project Phase II	3,501						3,501
Telegraph Road over Rio Hondo Channel Bridge Project	30,092		200,000	200,000	200,000	200,000	830,092
Underpasses Improvements (Passons, Paramount & Rosemead) BOD Report	31,521		500,000	500,000	500,000	500,000	2,031,521
2BRIDGES	11,001,822	4,530,414	17,684,654	39,097,174	3,091,591		75,405,655
Bridge Preventative Maintenance Prog-Coop Agreement with LACPW	50,869						50,869
Pico Rivera Regional Bikeway Project	8,014,701						8,014,701
Rehabilitation Telegraph Rd Bridge Over San Gabriel River	2,536,623	1,638,248	12,331,730	14,310,102			30,816,703
Rehabilitation Washington Blvd Bridge Over Rio Hondo River	248,839	2,892,166	5,052,924	24,787,072	3,091,591		36,072,592
Slauson Avenue over San Gabriel River Bridge Seismic Retrofit	27,868						27,868
Whittier Blvd. Underpass East of Orange St. Slope Repairs	122,922		300,000				422,922
3WATER	17,752,965	11,120,000	7,698,000	3,463,000	500,000		40,533,965
Advance Metering Infrastructure (AMI)	632,566	400,000					1,032,566
City Yard Generator, Transfer Switch & Main Electrical Panel	211,624	65,000					276,624
Construction - Water Main Replacement (W41,W98,W110)	6,502,455						6,502,455
Design - Water Main Replacement (W41, W98, W110)	1,698,301						1,698,301
Garrick, Olympic, Spruce, Calada, Water Main Replacement	144,922						144,922
PFAS Treatment System Project	4,136,810						4,136,810
PFAS Treatment System Project - Phase II - Federalize		3,350,000					3,350,000
Plant No. 3 Electrical Control and MCC Panel	211,799						211,799
Pressure Relief Sustaining Valve Stations	429,655	150,000					579,655
Storage Tanks	600,000	2,544,000	3,490,000				6,634,000
Water Distribution System Pressure Zone Partition	750,000						750,000
Water Facility Improvements	1,000,000	500,000			500,000		2,000,000

Projects	Net Adjusted Carryover	Sum of FY 2023-2024	Sum of FY 2024-2025	Sum of FY 2025-2026	Sum of FY 2026-2027	Sum of FY 2027-2028	Sum of 5-Year Total Budget
Water Main Improvements	1,169,000	4,111,000	4,208,000	3,463,000			12,951,000
Water Wells 7,8,9 & 10 Destruction Project	250,000						250,000
Well No 1,2,12 - Casing Vents and Raise Pump Base	15,833						15,833
4PARKS	12,114,765	20,675,000	12,957,988		500,000		46,247,753
Dog Park	1,440,000						1,440,000
Pico Park Security Camera System	200,000						200,000
Renovation of Rio Hondo Park Playgrounds	26,156						26,156
Rio Hondo Park		3,500,000	4,500,000				8,000,000
Rio Hondo Park - Soccer Field	797,331		250,000				1,047,331
Rio Hondo Park Outdoor Safety Lighting Replacement	100,000						100,000
Rivera Park enhanced safety netting on field		75,000					75,000
Rivera Park Playground/Surfacing Replacement					500,000		500,000
Senior Center ADA and Safety Improvements to Parking Lots	78,992						78,992
Smith Park Aquatic Center Renovation	9,088,153	16,000,000	7,307,988				32,396,141
Smith Park Security Camera System	220,000						220,000
Smith Park Stadium Bleachers Storage Installation		50,000					50,000
Smith Park Stadium Turf Replacement			900,000				900,000
The PAD Park - Design		1,050,000					1,050,000
The PAD park development - Design	164,133						164,133
5FACILITIES	4,161,922	2,720,601	1,520,000	1,450,000	1,100,000	800,000	11,752,523
ADA City Hall Ramps, Restrooms and Elevator - Construction	32,003						32,003
ADA City Hall Ramps, Restrooms and Elevator - Design		250,000					250,000
ADA Improvements		1,100,000	1,100,000	1,100,000	800,000	800,000	4,900,000
Bus Shelter Improvements Project	299,839	300,000	300,000	300,000	300,000		1,499,839
City Hall Electric Vehicle Charging Stations (EVCS)	193,208						193,208
City Yard - NPDES Compliance	25,000						25,000
Council Chambers A V B Upgrades and Accessibility Improvements	520,616						520,616
HVAC Installation (Pico/Rivera Gyms) and Replacement at various City facilities	800,000						800,000
Hydraulic Elevator Repairs	75,000						75,000
Parks and Recreation Office HVAC		250,000					250,000
Pico Park Indoor Restrooms Renovation		150,000					150,000
Pico Park Outdoor Field Restroom Replacement	418,626						418,626
Pico Park Outdoor Gymnasium Restroom Renovation		400,000					400,000
Rio Hondo Park Outdoor Restrooms Renovation	70,000						70,000
Rivera Park - new roof for office / Smith Park - new roof for facility	600,000						600,000
Rivera Park Kitchen Renovation				50,000			50,000
Rivera Park Office/Auditorium/Lobby Flooring replacement			120,000				120,000
Senior Center ADA and Safety Improvements – Restroom	550,000						550,000

Projects	Net Adjusted Carryover	Sum of FY 2023-2024	Sum of FY 2024-2025	Sum of FY 2025-2026	Sum of FY 2026-2027	Sum of FY 2027-2028	Sum of 5-Year Total Budget
Senior Center Patio ADA Improvements	250,000						250,000
Teen Center Renovation	242,088						242,088
Teen Center Renovation - Design	35,542	320,601					356,143
6TRAFFIC	1,765,257						1,765,257
Beverly Blvd - TSSP	315,700						315,700
HSIP Cycle 7 - Traffic Signal Upgrades	382,410						382,410
HSIP Cycle 8 - Traffic Signal Upgrades	281,427						281,427
Intelligent Transportation System (ITS) Master Plan	147,496						147,496
Slauson Avenue Traffic Signal Synchronization Project (TSSP)	297,574						297,574
Washington Blvd Traffic Signal Synchronization Program	340,650						340,650
7STORMDRAINS	1,374,425	170,000					1,544,425
Bartolo Storm Drain Improvements and Relinquishment	632,624						632,624
Catch Basin Device Installation	350,000						350,000
NPDES Infrastructure Projects	380,000	170,000					550,000
Storm Drain CIPP Relining Project at 8672 Pico Vista Road	11,801						11,801
8SEWERS		1,072,344	552,647	447,000			2,071,991
Sewer Main Improvements		1,072,344	552,647	447,000			2,071,991
Proposed		21,528,790	13,160,000	13,328,170	15,427,700	13,440,000	76,884,660
1STREETS		12,485,000	12,390,000	12,390,000	12,390,000	12,390,000	62,045,000
Annual Sidewalk Improvements Project		200,000	270,000	270,000	270,000	270,000	1,280,000
Annual Signing and Striping Project		120,000	120,000	120,000	120,000	120,000	600,000
Major Arterials Signing and Striping Project		165,000					165,000
Road Resurfacing Program - Overlay and Reconstruction		12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	60,000,000
2BRIDGES			200,000	200,000	500,000	500,000	1,400,000
Annual Citywide Bridge Repairs Project			200,000	200,000	500,000	500,000	1,400,000
4PARKS		2,165,000					2,165,000
Rio Vista Musco Lights		100,000					100,000
Smith Park Stadium PA Sound System		65,000					65,000
Smith Park/Rio Vista Fence Replacements (multiple locations)		150,000					150,000
Pico Park Playground Resurfacing		250,000					250,000
Rivera Park Sandbox Playground Resurfacing		100,000					100,000
Rivera Park Batting Cage		600,000					600,000
Park Exercising Equipment		900,000					900,000
5FACILITIES		1,144,400					1,144,400
ER work for Design of Golf Course due to Fire Damage		44,400					44,400
Golf Course Security Camera System		100,000					100,000
Pico Park (26) Interior and (36) Exterior Doors		600,000					600,000
Pico Park Roof		310,000					310,000

Projects	Net Adjusted Carryover	Sum of FY 2023-2024	Sum of FY 2024-2025	Sum of FY 2025-2026	Sum of FY 2026-2027	Sum of FY 2027-2028	Sum of 5-Year Total Budget
Rivera Park Sound Panels		90,000					90,000
6TRAFFIC		5,304,390	20,000	188,170	1,987,700		7,500,260
Citywide Sign Audit and Roadway Safety Sign Enhancement Project		2,839,170					2,839,170
CitywideTraffic Signal Safety Enhancements Project		2,167,720					2,167,720
School Crossings Safety Enhancements Project		297,500	20,000				317,500
Radar Feedback Speed Warning Signs				57,020	476,100		533,120
Major Intersection Striping Improvements				23,100	160,300		183,400
Citywide Signal Timing Improvements				108,050	1,351,300		1,459,350
7STORMDRAINS		430,000	550,000	550,000	550,000	550,000	2,630,000
NPDES Infrastructure Projects		430,000	550,000	550,000	550,000	550,000	2,630,000
Grand Total	59,412,205	69,656,781	54,873,289	59,085,344	21,319,291	14,940,000	279,286,910

				SB1- Traffic										2018			American	Highway					
	General Fund	Liability	Air Quality	Congestion	Proposition	Proposition	Measure	Measure	Measure	Transportation	Measure	Cable/PEG		Series A	Capital	Water	Recovery	Bridge	Miscellaneous	Miscellaneous	Miscellaneous	Unfunded	
	100	105	200	202	A	C	R	M	W	210	A	250	280	Cert of	Fund	550	Plan	Program	Local Grant	Federal Grant	State Grant		Grand Total
5-YEAR CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCE (*excludes studies)	100	105	200	202	A	C	R	M	W	210	A	250	280	305	400	550	640	661	697	698	699		
Ongoing (Continuing Projects)	386,964		120,468	443,711	1,499,839	8,140,540	3,230,248	7,625,410	1,622,461	67,049	958,356	180,616	1,067,138	2,663,103	17,282,066	33,603,108	4,272,455	60,368,016	10,000,000	6,710,000	28,657,861	13,502,841	202,402,250
Sum of FY 2023-24(Includes Carry-over, adjustments & new requests)	386,964		120,468	443,711	599,839	6,340,540	1,730,248	3,413,910	1,622,461	67,049	150,000	180,616	467,138	2,663,103	9,929,787	21,942,108	4,272,455	4,006,097	10,000,000	6,710,000	24,157,861	8,335,841	107,540,196
1STREETS				443,711		1,862,031	1,328,414	31,521	100,000					2,663,103	3,872,123						8,779,778		19,080,681
Durfee Ave Underpass Project						49,280									96,170								145,450
Major Corridors Median Beautification Project						872,965	450,000								447,573					3,980,383			5,750,921
Overlay Improvements on Whittier Boulevard														95,744									95,744
Residential Resurfacing Program - Chip Seal				6,556										113,312									119,868
Residential Resurfacing Program - Overlay & Reconstruction FY 21-22				5,202										1,855,562									1,860,764
Residential Resurfacing Program - Overlay and Reconstruction									100,000						2,622,913					1,077,759			3,800,672
Residential Resurfacing Program - Slurry and Cape Seal .				296,198											173,323								469,520
Restoration of Entrance Monuments															77,647								77,647
Rosemead Blvd Median Beautification Project						936,285									424,406					3,721,636			5,082,327
Rosemead Boulevard Road Resurfacing Project (North of Whittier Boulevard)				135,755										598,484									734,239
Rosemead/Beverly Rd Intersection Improvements - Hot Spots - Grant, not Measure R Local Return							831,800																831,800
Signing and Striping Project FY 21/22							46,614																46,614
Telegraph Rd Traffic Enhancements Project Phase II						3,501																	3,501
Telegraph Road over Rio Hondo Channel Bridge Project															30,092								30,092
Underpasses Improvements (Passons, Paramount & Rosemead) BOD Report								31,521															31,521
2BRIDGES						2,860,749	287,883	3,348,844		67,049								4,006,097		3,160,000	1,801,615		15,532,236
Bridge Preventative Maintenance Prog-Coop Agreement with LACPW						50,869																	50,869
Pico Rivera Regional Bikeway Project							164,961	2,821,077		67,049										3,160,000	1,801,615		8,014,701
Rehabilitation Telegraph Rd Bridge Over San Gabriel River						2,400,173												1,774,698					4,174,871
Rehabilitation Washington Blvd Bridge Over Rio Hondo River						381,839		527,767										2,231,399					3,141,005
Slauson Avenue over San Gabriel River Bridge Seismic Retrofit						27,868																	27,868
Whittier Blvd. Underpass East of Orange St. Slope Repairs							122,922																122,922
3WATER															158,402	21,942,108	4,272,455			2,500,000			28,872,965
Advance Metering Infrastructure (AMI)																1,032,566							1,032,566
City Yard Generator, Transfer Switch & Main Electrical Panel															158,402	118,222							276,624
Construction - Water Main Replacement (W41,W98,W110)																2,230,000	4,272,455						6,502,455
Design - Water Main Replacement (W41, W98, W110)																1,698,301							1,698,301
Garrick, Olympic, Spruce, Calada, Water Main Replacement																144,922							144,922
PFAS Treatment System Project																4,136,810							4,136,810
PFAS Treatment System Project - Phase II - Federalize																850,000				2,500,000			3,350,000
Plant No. 3 Electrical Control and MCC Panel																211,799							211,799
Pressure Relief Sustaining Valve Stations																579,655							579,655
Storage Tanks																3,144,000							3,144,000
Water Distribution System Pressure Zone Partition																750,000							750,000
Water Facility Improvements																1,500,000							1,500,000
Water Main Improvements																5,280,000							5,280,000
Water Wells 7,8,9 & 10 Destruction Project																250,000							250,000
Well No 1,2,12 - Casing Vents and Raise Pump Base																15,833							15,833
4PARKS													78,992		2,124,133				10,000,000	1,050,000	13,411,640	6,125,000	32,789,765
Dog Park															1,440,000								1,440,000
Pico Park Security Camera System															200,000								200,000
Renovation of Rio Hondo Park Playgrounds																				26,156			26,156
Rio Hondo Park																				3,500,000			3,500,000
Rio Hondo Park - Soccer Field																				797,331			797,331
Rio Hondo Park Outdoor Safety Lighting Replacement															100,000								100,000
Rivera Park enhanced safety netting on field																					75,000		75,000
Senior Center ADA and Safety Improvements to Parking Lots													78,992										78,992
Smith Park Aquatic Center Renovation																			10,000,000		9,088,153	6,000,000	25,088,153
Smith Park Security Camera System															220,000								220,000
Smith Park Stadium Bleachers Storage Installation																					50,000		50,000
The PAD Park - Design																				1,050,000			1,050,000
The PAD park development - Design															164,133								164,133
5FACILITIES	340,000		120,468		599,839				25,000		150,000	180,616	388,146		2,913,626					164,828	2,000,000		6,882,523
ADA City Hall Ramps, Restrooms and Elevator - Construction													32,003										32,003
ADA City Hall Ramps, Restrooms and Elevator - Design																					250,000		250,000
ADA Improvements																					1,100,000		1,100,000
Bus Shelter Improvements Project					599,839																		599,839
City Hall Electric Vehicle Charging Stations (EVCS)			120,468																	72,740			193,208
City Yard - NPDES Compliance									25,000														25,000
Council Chambers A V B Upgrades and Accessibility Improvements	340,000											180,616											520,616
HVAC Installation (Pico/Rivera Gyms) and Replacement at various City facilities															800,000								800,000
Hydraulic Elevator Repairs															75,000								75,000
Parks and Recreation Office HVAC																					250,000		250,000
Pico Park Indoor Restrooms Renovation											150,000												150,000
Pico Park Outdoor Field Restroom Replacement															418,626								418,626

				SB1- Traffic										2018			American	Highway						
	General Fund	Liability	Air Quality	Congestion	Proposition	Proposition	Measure	Measure	Measure	Transportation	Measure	Cable/PEG		Series A	Capital	Water	Recovery	Bridge	Miscellaneous	Miscellaneous	Miscellaneous	Unfunded	Grand Total	
5-YEAR CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCE (*excludes studies)	100	105	200	202	205	206	207	208	209	210	215	250	280	305	400	550	640	661	697	698	699	Unfunded		
Pico Park Outdoor Gymnasium Restroom Renovation																						400,000	400,000	
Rio Hondo Park Outdoor Restrooms Renovation															70,000								70,000	
Rivera Park - new roof for office / Smith Park - new roof for facility															600,000								600,000	
Senior Center ADA and Safety Improvements – Restroom															550,000								550,000	
Senior Center Patio ADA Improvements															250,000								250,000	
Teen Center Renovation															150,000						92,088		242,088	
Teen Center Renovation - Design													356,143										356,143	
6TRAFFIC						1,617,760	113,951	33,546												0			1,765,257	
Beverly Blvd - TSSP						315,700																	315,700	
HSIP Cycle 7 - Traffic Signal Upgrades						382,410														0			382,410	
HSIP Cycle 8 - Traffic Signal Upgrades						281,427																	281,427	
Intelligent Transportation System (ITS) Master Plan							113,951	33,546															147,496	
Slauson Avenue Traffic Signal Synchronization Project (TSSP)						297,574																	297,574	
Washington Blvd Traffic Signal Synchronization Program						340,650																	340,650	
7STORMDRAINS	46,964								1,497,461														1,544,425	
Bartolo Storm Drain Improvements and Relinquishment	46,964								585,660														632,624	
Catch Basin Device Installation									350,000														350,000	
NPDES Infrastructure Projects									550,000														550,000	
Storm Drain CIPP Relining Project at 8672 Pico Vista Road									11,801														11,801	
8SEWERS															861,503							210,841	1,072,344	
Sewer Main Improvements															861,503							210,841	1,072,344	
Sum of FY 2024-25					300,000	650,000	700,000	3,461,500			808,356		300,000		7,302,279	7,698,000		14,173,154		4,500,000	1,820,000	41,713,289		
1STREETS						650,000	400,000	250,000															1,300,000	
Major Corridors Median Beautification Project						200,000	200,000																400,000	
Rosemead Blvd Median Beautification Project						200,000																	200,000	
Telegraph Road over Rio Hondo Channel Bridge Project							200,000																200,000	
Underpasses Improvements (Passons, Paramount & Rosemead) BOD Report						250,000		250,000															500,000	
2BRIDGES							300,000	3,211,500										14,173,154					17,684,654	
Rehabilitation Telegraph Rd Bridge Over San Gabriel River																		12,331,730					12,331,730	
Rehabilitation Washington Blvd Bridge Over Rio Hondo River								3,211,500										1,841,424					5,052,924	
Whittier Blvd. Underpass East of Orange St. Slope Repairs							300,000																300,000	
3WATER																	7,698,000						7,698,000	
Storage Tanks																	3,490,000						3,490,000	
Water Main Improvements																	4,208,000						4,208,000	
4PARKS											808,356				6,749,632					4,500,000	900,000	12,957,988		
Rio Hondo Park																				4,500,000			4,500,000	
Rio Hondo Park - Soccer Field															250,000								250,000	
Smith Park Aquatic Center Renovation											808,356				6,499,632								7,307,988	
Smith Park Stadium Turf Replacement																					900,000	900,000		
5FACILITIES					300,000								300,000									920,000	1,520,000	
ADA Improvements													300,000									800,000	1,100,000	
Bus Shelter Improvements Project					300,000																		300,000	
Rivera Park Office/Auditorium/Lobby Flooring replacement																					120,000	120,000		
8SEWERS															552,647								552,647	
Sewer Main Improvements															552,647								552,647	
Sum of FY 2025-26					300,000	650,000	400,000	250,000					300,000		50,000	3,463,000		39,097,174				1,247,000	45,757,174	
1STREETS						650,000	400,000	250,000															1,300,000	
Major Corridors Median Beautification Project						200,000	200,000																400,000	
Rosemead Blvd Median Beautification Project						200,000																	200,000	
Telegraph Road over Rio Hondo Channel Bridge Project							200,000																200,000	
Underpasses Improvements (Passons, Paramount & Rosemead) BOD Report						250,000		250,000															500,000	
2BRIDGES																		39,097,174					39,097,174	
Rehabilitation Telegraph Rd Bridge Over San Gabriel River																		14,310,102					14,310,102	
Rehabilitation Washington Blvd Bridge Over Rio Hondo River																		24,787,072					24,787,072	
3WATER																	3,463,000						3,463,000	
Water Main Improvements																	3,463,000						3,463,000	
5FACILITIES					300,000								300,000		50,000						800,000	1,450,000		
ADA Improvements													300,000									800,000	1,100,000	
Bus Shelter Improvements Project					300,000																		300,000	
Rivera Park Kitchen Renovation															50,000								50,000	
8SEWERS																						447,000	447,000	
Sewer Main Improvements																						447,000	447,000	
Sum of FY 2026-27					300,000	250,000	200,000	250,000								500,000		3,091,591				1,300,000	5,891,591	
1STREETS						250,000	200,000	250,000															700,000	
Telegraph Road over Rio Hondo Channel Bridge Project							200,000																200,000	
Underpasses Improvements (Passons, Paramount & Rosemead) BOD Report						250,000		250,000															500,000	
2BRIDGES																		3,091,591					3,091,591	
Rehabilitation Washington Blvd Bridge Over Rio Hondo River																		3,091,591					3,091,591	

				SB1- Traffic										2018			American	Highway					
	General Fund	Liability	Air Quality	Congestion	Proposition	Proposition	Measure	Measure	Measure	Transportation	Measure	Cable/PEG	CDBG	Series A	Capital	Water	Recovery	Bridge	Miscellaneous	Miscellaneous	Miscellaneous	Unfunded	Grand Total
5-YEAR CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCE (*excludes studies)	100	105	200	Relief	A	C	R	M	W	Dev Account	A	Support	280	Cert of	Improvement	Authority	Plan	Program	Local Grant	Federal Grant	State Grant	Unfunded	Grand Total
3WATER																500,000							500,000
Water Facility Improvements																500,000							500,000
4PARKS																						500,000	500,000
Rivera Park Playground/Surfacing Replacement																						500,000	500,000
5FACILITIES																						800,000	1,100,000
ADA Improvements																						800,000	800,000
Bus Shelter Improvements Project																							300,000
Sum of FY 2027-28							250,000	200,000	250,000													800,000	1,500,000
1STREETS							250,000	200,000	250,000														700,000
Telegraph Road over Rio Hondo Channel Bridge Project								200,000															200,000
Underpasses Improvements (Passons, Paramount & Rosemead) BOD Report							250,000		250,000														500,000
5FACILITIES																						800,000	800,000
ADA Improvements																						800,000	800,000
Proposed (New) Projects	44,400			5,200,000		3,500,000	3,340,000	250,000	3,130,000	350,000				538,000	8,300,000					4,829,390		47,402,870	76,884,660
Sum of FY 2023-24(Includes Carry-over, adjustments & new requests)	44,400			1,200,000			660,000	250,000	530,000	50,000				538,000	4,300,000					4,829,390		9,127,000	21,528,790
1STREETS				1,200,000			360,000		100,000					538,000	4,000,000					125,000		6,162,000	12,485,000
Annual Sidewalk Improvements Project							200,000																200,000
Annual Signing and Striping Project							120,000																120,000
Major Arterials Signing and Striping Project							40,000													125,000			165,000
Road Resurfacing Program - Overlay and Reconstruction				1,200,000					100,000					538,000	4,000,000							6,162,000	12,000,000
4PARKS																300,000						1,865,000	2,165,000
Park Exercising Equipment																						900,000	900,000
Pico Park Playground Resurfacing																						250,000	250,000
Rio Vista Musco Lights																100,000							100,000
Rivera Park Batting Cage																						600,000	600,000
Rivera Park Sandbox Playground Resurfacing																						100,000	100,000
Smith Park Stadium PA Sound System																50,000						15,000	65,000
Smith Park/Rio Vista Fence Replacements (multiple locations)																150,000							150,000
5FACILITIES		44,400																				1,100,000	1,144,400
ER work for Design of Golf Course due to Fire Damage		44,400																					44,400
Golf Course Security Camera System																						100,000	100,000
Pico Park (26) Interior and (36) Exterior Doors																						600,000	600,000
Pico Park Roof																						310,000	310,000
Rivera Park Sound Panels																						90,000	90,000
6TRAFFIC							300,000	250,000		50,000											4,704,390		5,304,390
Citywide Sign Audit and Roadway Safety Sign Enhancement Project							300,000														2,539,170		2,839,170
CitywideTraffic Signal Safety Enhancements Project								250,000													1,917,720		2,167,720
School Crossings Safety Enhancements Project										50,000											247,500		297,500
7STORMDRAINS									430,000														430,000
NPDES Infrastructure Projects									430,000														430,000
Sum of FY 2024-25				1,000,000		700,000	420,000		650,000	90,000					4,000,000							6,300,000	13,160,000
1STREETS				1,000,000		500,000	420,000		100,000	70,000					4,000,000							6,300,000	12,390,000
Annual Sidewalk Improvements Project							200,000			70,000													270,000
Annual Signing and Striping Project							120,000																120,000
Road Resurfacing Program - Overlay and Reconstruction				1,000,000		500,000	100,000		100,000						4,000,000							6,300,000	12,000,000
2BRIDGES							200,000																200,000
Annual Citywide Bridge Repairs Project							200,000																200,000
6TRAFFIC										20,000													20,000
School Crossings Safety Enhancements Project										20,000													20,000
7STORMDRAINS									550,000														550,000
NPDES Infrastructure Projects									550,000														550,000
Sum of FY 2025-26				1,000,000		700,000	620,000		650,000	70,000												10,288,170	13,328,170
1STREETS				1,000,000		500,000	620,000		100,000	70,000												10,100,000	12,390,000
Annual Sidewalk Improvements Project							200,000			70,000													270,000
Annual Signing and Striping Project							120,000																120,000
Road Resurfacing Program - Overlay and Reconstruction				1,000,000		500,000	300,000		100,000													10,100,000	12,000,000
2BRIDGES							200,000																200,000
Annual Citywide Bridge Repairs Project							200,000																200,000
6TRAFFIC																						188,170	188,170
Radar Feedback Speed Warning Signs																						57,020	57,020
Citywide Signal Timing Improvements																						108,050	108,050
Major Intersection Striping Improvements																						23,100	23,100
7STORMDRAINS									550,000														550,000
NPDES Infrastructure Projects									550,000														550,000
Sum of FY 2026-27				1,000,000		1,000,000	820,000		650,000	70,000												11,887,700	15,427,700
1STREETS				1,000,000		500,000	820,000		100,000	70,000												9,900,000	12,390,000
Annual Sidewalk Improvements Project							200,000			70,000													270,000
Annual Signing and Striping Project							120,000																120,000

	General Fund	Liability Claims	Air Quality Improvement	SB1- Traffic			Proposition C	Measure R	Measure M	Measure W	Transportation Dev Account	Measure A	Cable/PEG Support	CDBG	2018 Series A	Capital Improvement Fund	Water Authority	American Recovery Plan	Highway Bridge Program	Miscellaneous Local Grant	Miscellaneous Federal Grant	Miscellaneous State Grant	Unfunded	Grand Total
				Congestion Relief	Proposition A										Cert of Part			(ARPA)	(HBP)					
5-YEAR CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCE (*excludes studies)	100	105	200	202	205	206	207	208		209	210	215	250	280	305	400	550	640	661	697	698	699		
Road Resurfacing Program - Overlay and Reconstruction				1,000,000		500,000	500,000			100,000													9,900,000	12,000,000
2BRIDGES						500,000																		500,000
Annual Citywide Bridge Repairs Project						500,000																		500,000
6TRAFFIC																							1,987,700	1,987,700
Radar Feedback Speed Warning Signs																							476,100	476,100
Citywide Signal Timing Improvements																							1,351,300	1,351,300
Major Intersection Striping Improvements																							160,300	160,300
7STORMDRAINS										550,000														550,000
NPDES Infrastructure Projects										550,000														550,000
Sum of FY 2027-28				1,000,000		1,100,000	820,000			650,000	70,000												9,800,000	13,440,000
1STREETS				1,000,000		600,000	820,000			100,000	70,000												9,800,000	12,390,000
Annual Sidewalk Improvements Project							200,000				70,000													270,000
Annual Signing and Striping Project							120,000																	120,000
Road Resurfacing Program - Overlay and Reconstruction				1,000,000		600,000	500,000			100,000													9,800,000	12,000,000
2BRIDGES						500,000																		500,000
Annual Citywide Bridge Repairs Project						500,000																		500,000
7STORMDRAINS										550,000														550,000
NPDES Infrastructure Projects										550,000														550,000
Grand Total	386,964	44,400	120,468	5,643,711	1,499,839	11,640,540	6,570,248	7,875,410	4,752,461		417,049	958,356	180,616	1,067,138	3,201,103	25,582,066	33,603,108	4,272,455	60,368,016	10,000,000	11,539,390	28,657,861	60,905,711	279,286,910

CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Pico Park Indoor Restroom Renovation

PROJECT MANAGER: Dylan Flores / Kevin Ko

DEPARTMENT: Parks and Recreation / Public Works

Project Type:	<input type="checkbox"/> Streets	<input type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input checked="" type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) 9528 Beverly Blvd, Pico Rivera, CA 90660
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request) Yes

Project Description:	Pico Park facility restrooms need to be completely remodeled and brought to ADA compliance. Replacement of amenities, flooring and paint.
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Project Justification:	Pico Park facility restrooms need to be remodeled and brought to ADA compliance. Replacing the current sink area with accessible sink, soap dispenser and paper towel dispenser for ADA accessibility. Additionally, removing and replacing the current tile and paint in both the men and womens restrooms and fixing stall walls and hinges. Improving the lighting and replacing the mirrors which are filled with water damage. Adding hand dryers and creating more of a environmental friendly restroom.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 150,000
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Ongoing Cost:	\$5,000 per year for maintenance
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Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN									\$ -
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 150,000						\$ 150,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
215		\$ 150,000						\$ 150,000
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Pico Park Interior and Exterior Doors

PROJECT MANAGER: Dylan Flores / Kevin Ko

DEPARTMENT: Parks and Recreation / Public Works

Project Type:	<input type="checkbox"/> Streets	<input type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input checked="" type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) 9528 Beverly Blvd, Pico Rivera, CA 90660
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request) Yes

Project Description:	Pico Park Interior and Exterior Doors
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Project Justification:	Replace all 26 interior doors at Pico Park. Current doors are not fully engaged to the locking systems. Interior doors are unable to remain locked, doors are swelling from the ground shifting and are difficult to open. Also, replace all 36 exterior doors at Pico Park. Current doors are not fully engaged to the locking systems. Auditorium facility doors are unable to remain unlocked and difficult to open making them a fire hazard in the event of an emergency. This is unsafe for staff since they have to shove their body to close.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input checked="" type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 600,000
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Ongoing Cost:	Unknown
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Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN									\$ -
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 600,000						\$ 600,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
Unfunded		\$ 600,000						\$ 600,000
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Pico Park Roof

PROJECT MANAGER: Dylan Flores / Kevin Ko

DEPARTMENT: Parks and Recreation / Public Works

Project Type:	<input type="checkbox"/> Streets <input type="checkbox"/> Bridges <input type="checkbox"/> Water <input type="checkbox"/> Parks <input checked="" type="checkbox"/> Facilities		<input type="checkbox"/> Traffic <input type="checkbox"/> Storm Drain <input type="checkbox"/> Sewer <input type="checkbox"/> Studies <input type="checkbox"/> Other					
Project Limits:	Please provide project parameters (i.e., geographic location) 9528 Beverly Blvd, Pico Rivera, CA 90660							
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request) Yes							
Project Description:	Pico Park Roof Replacement							
Project Justification:	Pico Park new roof installation and replacement. The current roof at Pico Park has served its life span and needs to be replaced. The roofing panels are lose, cracked and falling apart. Potentially causing a hazard for Public Works when conducting routine maintenance on gutters and HVAC units.							
Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input checked="" type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.							
Cost Estimate:	\$310,000 over one year							
Ongoing Cost:	Unknown							
Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		Local Match Fund Amount: \$ _____ Fund deadline: _____ Date					
PROJ NO.	CARRYOVER	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN								\$ -
RIGHT OF WAY								\$ -
ENVIRONMENTAL								\$ -
CONSTRUCTION		\$ 310,000						\$ 310,000
MAINTENANCE								\$ -
TOTAL	\$ -	\$ 310,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,000
FUNDING SOURCES								
Unfunded		\$ 310,000						\$ 310,000
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 310,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Rio Vista Musco Lights (Field #2)

PROJECT MANAGER: Dylan Flores / Kevin Ko

DEPARTMENT: Parks and Recreation / Public Works

Project Type:	<input type="checkbox"/> Streets	<input type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input checked="" type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) 8751 Coffman and Pico Rd, Pico Rivera, CA 90660
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request) Yes

Project Description:	Rio Vista Musco Lights (Field #2)
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Project Justification:	Currently there are no light poles for field #2 at Rio Vista park. This limits the user groups usage of the fields, especially during day light saving. This causes a dangerous situation for groups who continue to play with minimal visibility.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input checked="" type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 100,000
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Ongoing Cost:	Unknown
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Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN									\$ -
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 100,000						\$ 100,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
CIP - Fund 400		\$ 100,000						\$ 100,000
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Rivera Park Sound Panels

PROJECT MANAGER: Dylan Flores / Kevin Ko

DEPARTMENT: Parks and Recreation / Public Works

Project Type:	<input type="checkbox"/> Streets	<input type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input checked="" type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) 9530 Shade Ln, Pico Rivera, CA 90660
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request) Yes

Project Description:	Rivera Park Sound Panels. To be installed in the gymnasium only.
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Project Justification:	Rivera Park is in need of sound panels. Without the sound panels, it is very hard to hear and is extremely loud in the facility. To be installed in the gymnasium only.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 90,000
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Ongoing Cost:	Unknown
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Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ <div style="text-align: right;">Date</div>
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN									\$ -
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 90,000						\$ 90,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
Unfunded		\$ 90,000						\$ 90,000
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME:		Smith Park / Rio Vista Fence Replacements (multiple locations)							
PROJECT MANAGER:		Dylan Flores / Kevin Ko							
DEPARTMENT:		Parks and Recreation / Public Works							
Project Type:	<i>Select 1</i>	<input type="checkbox"/> Streets <input type="checkbox"/> Bridges <input type="checkbox"/> Water <input checked="" type="checkbox"/> Parks <input type="checkbox"/> Facilities	<input type="checkbox"/> Traffic <input type="checkbox"/> Storm Drain <input type="checkbox"/> Sewer <input type="checkbox"/> Studies <input type="checkbox"/> Other						
Project Limits:		Please provide project parameters (i.e., geographic location) 6016 Rosemead Blvd, Pico Rivera, CA 90660							
		Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request) Yes							
Project Description:		Fencing at: Smith Park: Field #3, Stadium, between Smith Park and Salazar Continuation School Fencing at Rio Vista: Field #2 and Field #3							
Project Justification:		The fencing at these locations are a safety/hazard concern. The fences are starting to bow outward and patrons are sitting on the fence. Gates on these fences do not open or close properly. Also, patrons are climbing the fence or crawling under the fences posing a hazard to themselves and the fields being misused. Fences are also sticking out.							
Priority Assessment:		<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.							
Cost Estimate:		\$ 150,000							
Ongoing Cost:		unknown							
Federal/State Fund		<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		Local Match Fund Amount: \$ _____ Fund deadline: _____ <div style="text-align: right;">Date</div>					
PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN									\$ -
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 150,000						\$ 150,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
FUNDING SOURCES									
CIP - Fund 400			\$ 150,000						\$ 150,000
									\$ -
									\$ -
									\$ -
TOTAL		\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Smith Park Stadium PA System Installation

PROJECT MANAGER: Dylan Flores / Kevin Ko

DEPARTMENT: Parks and Recreation / Public Works

Project Type:	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input type="checkbox"/> Streets <input type="checkbox"/> Bridges <input type="checkbox"/> Water <input checked="" type="checkbox"/> Parks <input type="checkbox"/> Facilities </div> <div style="width: 45%;"> <input type="checkbox"/> Traffic <input type="checkbox"/> Storm Drain <input type="checkbox"/> Sewer <input type="checkbox"/> Studies <input type="checkbox"/> Other </div> </div>								
Project Limits:	Please provide project parameters (i.e., geographic location) 6016 Rosemead Blvd, Pico Rivera, CA 90660								
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request) Yes								
Project Description:	Smith Park needs to update the sound system in the stadium. New speakers and system is needed to assist in programming at the fields.								
Project Justification:	Organizations are currently utilizing the fields speaker and sound system for sporting events. The stadium requires new speakers and a system to play throughout the field. The new system will assist in games, meetings and public rentals.								
Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.								
Cost Estimate:	\$65,000 in one year								
Ongoing Cost:	unknown								
Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO			Local Match Fund Amount: \$ _____ Fund deadline: _____ Date					
PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN									\$ -
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 65,000						\$ 65,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
FUNDING SOURCES									
400			\$ 50,000						\$ 50,000
Unfunded			\$ 15,000						\$ 15,000
									\$ -
									\$ -
									\$ -
TOTAL		\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Golf Course Security Camera System

PROJECT MANAGER: Dylan Flores / Kevin Ko

DEPARTMENT: Parks and Recreation / Public Works

Project Type:	<input type="checkbox"/> Streets	<input type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input checked="" type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) 3260 Fairway Dr. Pico Rivera, CA 90660
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request) Yes

Project Description:	Installation of security camera system throughout the Golf Course.
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Project Justification:	There has been break-ins and vandalisms at the Golf Course and having a security camera system will assist in patrolling activity. The Golf Course is also a rental facility and cameras would ensure proper treatment of the facility.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input checked="" type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$100,000 over one year
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Ongoing Cost:	Unknown
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Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN									\$ -
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 100,000						\$ 100,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
Unfunded		\$ 100,000						\$ 100,000
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: CIP (New) : Road Resurfacing Program - Overlay and Reconstruction

PROJECT MANAGER: Gene Edwards

DEPARTMENT: Public Works

Project Type: <i>Select 1</i>	<input checked="" type="checkbox"/> Streets <input type="checkbox"/> Bridges <input type="checkbox"/> Water <input type="checkbox"/> Parks <input type="checkbox"/> Facilities	<input type="checkbox"/> Traffic <input type="checkbox"/> Storm Drain <input type="checkbox"/> Sewer <input type="checkbox"/> Studies <input type="checkbox"/> Other
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Project Limits:	Please provide project parameters (i.e., geographic location) Central and North areas of the city.
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description: Citywide resurfacing of streets (overlay and reconstruction in Central and North areas of the city. Project also includes ADA curb ramps, striping and signage. This work follows the previous southern phase (CIP 50066). CIP 50066 completed full design citywide and will construct south of Slauson Avenue. This new proposed Resurfacing Project will complete construction of the pending north and central areas.

Project Justification: Design is being completed under CIP 50066 and will be finalized by July 2023. This Resurfacing Project is part of the 5-YR CIP Program and will proceed to construction upon appropriation of new funds. Currently unfunded.

Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input checked="" type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate: \$ 12,000,000

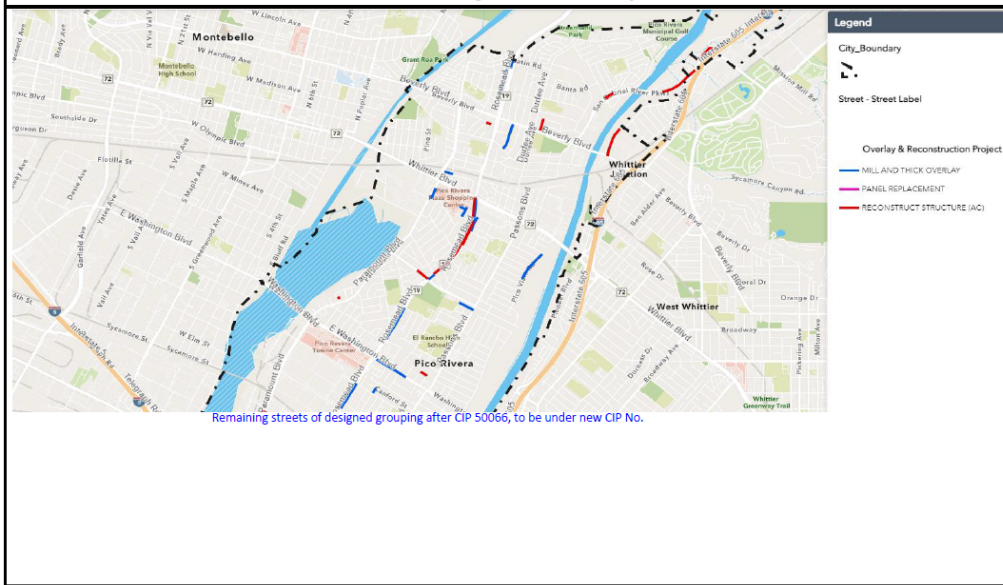
Ongoing Cost: \$ 12,000,000 annually

Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN			\$ -						\$ -
RIGHT OF WAY			\$ -						\$ -
ENVIRONMENTAL			\$ -						\$ -
CONSTRUCTION			\$ 10,200,000	\$ 10,200,000	\$ 10,200,000	\$ 10,200,000	\$ 10,200,000		\$ 51,000,000
CONSTRUCTION MGMT			\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000		\$ 9,000,000
MAINTENANCE			\$ -						\$ -
TOTAL		\$ -	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ -	\$ 60,000,000

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
305		\$ 538,000						\$ 538,000
SB1 - Fund 202		\$ 1,200,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000		\$ 5,200,000
Prop C - Fund 206		\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 600,000		\$ 2,100,000
Measure R - Fund 207		\$ -	\$ 100,000	\$ 300,000	\$ 500,000	\$ 500,000		\$ 1,400,000
Measure W - Fund 209		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000		\$ 500,000
CIP - Fund 400		\$ 4,000,000	\$ 4,000,000	\$ -	\$ -	\$ -		\$ 8,000,000
Unfunded		\$ 6,162,000	\$ 6,300,000	\$ 10,100,000	\$ 9,900,000	\$ 9,800,000		\$ 42,262,000
TOTAL	\$ -	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ -	\$ 60,000,000

EXHIBIT 1 – Selected Street Segments for Overlay and Reconstruction



Remaining streets of designed grouping after CIP 50056, to be under new CIP No.

CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: CIP (New) : Major Arterials Signing and Striping

PROJECT MANAGER: Gene Edwards

DEPARTMENT: Public Works

Project Type:	<input checked="" type="checkbox"/> Streets	<input type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) Citywide major arterial streets.
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description:	Citywide replacement of signing and striping on major arterial streets.
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Project Justification:	Replacement of signage and striping to be added, replaced and/or altered as needed for traffic, bike and pedestrian safety and operations.
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Priority Assessment:	<input checked="" type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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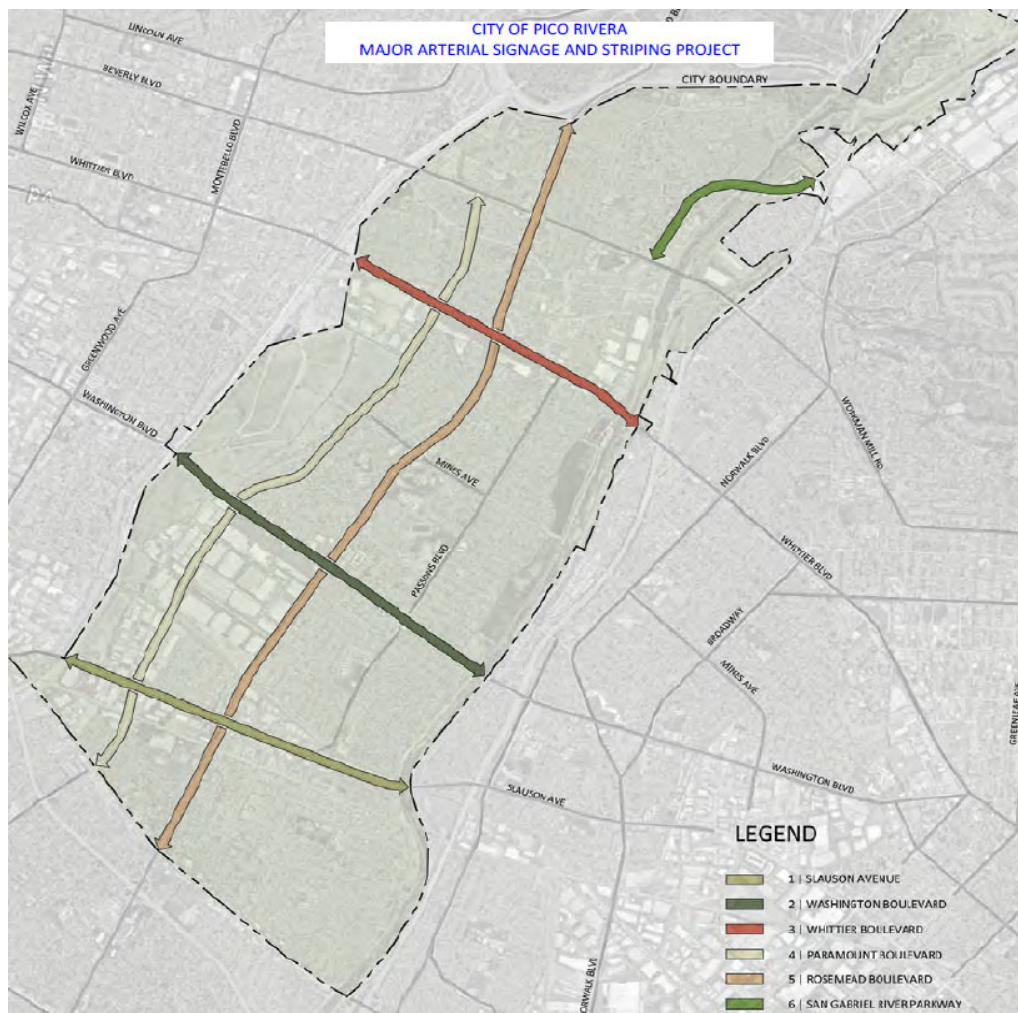
Cost Estimate:	\$ 165,000
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Ongoing Cost:	
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Federal/State Fund	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Local Match Fund Amount: \$ 15,000.00 Fund deadline: _____ <div style="text-align: right;">Date</div>
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN			\$ 25,000						\$ 25,000
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 140,000						\$ 140,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
Measure R (Fund 207)		\$ 40,000						\$ 40,000
STPL (Fund 698)		\$ 125,000						\$ 125,000
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: CIP (F21345) : Design of Golf Course Fire Damage Repairs

PROJECT MANAGER: Gene Edwards

DEPARTMENT: Public Works

Project Type:	<input type="checkbox"/> Streets	<input type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input checked="" type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) Club House located at the Pico Rivera Golf Course, 3260 Fairway Dr, Pico Rivera, CA 90660
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description:	Design of Plans, Specifications and Estimates (PS&E) for construction of fire damage repairs of the Club House.
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Project Justification:	The Pico Rivera Golf Course facilities experienced a fire on February 7, 2023. The insurance company has instructed the City to provide construction documents. Public Works has tasked an on-call design consultant to provide the PS&E. The design costs will be a part of the insurance claim.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input checked="" type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 44,400
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Ongoing Cost:	
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Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN			\$ 44,400						\$ 44,400
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION									\$ -
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 44,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,400

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
105		\$ 44,400						\$ 44,400
								\$ -
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 44,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,400

Photos of Fire Damage



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Annual Sidewalk Improvements Project FY 23-24

PROJECT MANAGER: Nadia Carrasco

DEPARTMENT: Public Works

Project Type:	<input checked="" type="checkbox"/> Streets	<input type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) Citywide
	Yes <input type="checkbox"/> Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description: Hardscape improvements on an annual basis which consist of repairs and replacement of damaged sidewalks, ramps, curb and gutter, tree removals and other miscellaneous related improvements.

Project Justification: Maintain or enhance walkability and pedestrian safety.

Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input checked="" type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate: \$ 200,000

Ongoing Cost: \$ 270,000

Federal/State Fund	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN			\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 72,000
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 188,000	\$ 258,000	\$ 258,000	\$ 258,000	\$ 258,000	\$ 258,000	\$ 1,478,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 200,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 1,550,000

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
207		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000
210			\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 200,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 1,550,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Annual Signing and Striping Improvements Project FY 23-24

PROJECT MANAGER: Nadia Carrasco

DEPARTMENT: Public Works

Project Type:	<input checked="" type="checkbox"/> Streets	<input type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) Citywide
	Yes <input type="checkbox"/> Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description:	Signing and striping improvements consist of removing and replacing existing roadway signage, restriping existing roadway markings, including worn and faded legends and crosswalks.
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Project Justification:	Increase safety and visibility during inclement weather and low-light conditions.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input checked="" type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 120,000
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Ongoing Cost:	\$ 120,000
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Federal/State Fund	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN			\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 30,000
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 690,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 720,000

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
207		\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 720,000
								\$ -
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 720,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: NPDES Infrastructure Projects

PROJECT MANAGER: Kenner Guerrero

DEPARTMENT: Public Works

Project Type:	<input type="checkbox"/> Streets	<input type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input checked="" type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) Citywide
	No Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description:	Future storm water quality infrastructure improvement project
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Project Justification:	Measure W funding requires for 70% of local return funding received by agencies shall be applied to new projects
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Priority Assessment:	<input checked="" type="checkbox"/> Low - Project can be deferred without significant negative impact(s) Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 430,000
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Ongoing Cost:	\$ 550,000 annually
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Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ N/a Fund deadline: Spend funds by FY 2028-29 <div style="text-align: right;">Date</div>
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN			\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 580,000
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 350,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 2,600,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 430,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 3,180,000

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
209		\$ 430,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 3,180,000
								\$ -
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 430,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 3,180,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Citywide Sign Audit and Roadway Safety Sign Enhancement Project

PROJECT MANAGER: Kenner Guerrero

DEPARTMENT: Public Works

Project Type:	<input type="checkbox"/> Streets	<input checked="" type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) Citywide
	Yes <input type="checkbox"/> Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description: HSIP Cycle 11 Grant award to conduct a roadway safety and signing audit (RSSA) and implement a roadway sign replacement project (per MUTCD standards) based on the results of the RSSA.

Project Justification: The project was an identified safety improvement in the City's Local Roadway Safety Plan. The City received a grant from the Highway Safety Improvement Program, Cycle 11 grant to implement the project.

Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate: \$ 2,839,170

Ongoing Cost:

Federal/State Fund	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Local Match Fund Amount: \$ 282,130.00 Fund deadline: 6/30/2026 Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN			\$ 400,000						\$ 400,000
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 2,439,170						\$ 2,439,170
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 2,839,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,839,170

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
HSIP Federal Funds (Fund 698)		\$ 2,539,170						\$ 2,539,170
Measure R (Fund 207)		\$ 300,000						\$ 300,000
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 2,839,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,839,170



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Citywide Traffic Signal Safety Enhancements Project

PROJECT MANAGER: Kenner Guerrero

DEPARTMENT: Public Works

Project Type:	<input type="checkbox"/> Streets	<input checked="" type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) Citywide
	Yes <input checked="" type="checkbox"/> Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description:	Projects proposed: Improve signal hardware: lenses, back-plates with retroreflective borders, mounting, size, and number, install pedestrian countdown signal heads, and install advance stop bar before crosswalk.
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Project Justification:	HSIP Cycle 11 Awarded project was an identified safety improvement in the City's Local Roadway Safety Plan. The City received a grant from the Highway Safety Improvement Program, Cycle 11 grant to implement the project.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 2,167,720
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Ongoing Cost:	
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Federal/State Fund	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Local Match Fund Amount: \$ 213,080.00 Fund deadline: 6/30/2026 Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN			\$ 360,000						\$ 360,000
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 1,807,720						\$ 1,807,720
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 2,167,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,167,720

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
HSIP Federal Funds (Fund 698)		\$ 1,917,720						\$ 1,917,720
Measure M (Fund 208)		\$ 250,000						\$ 250,000
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 2,167,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,167,720



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: School Crossings Safety Enhancements Project

PROJECT MANAGER: Kenner Guerrero

DEPARTMENT: Public Works

Project Type:	<input type="checkbox"/> Streets	<input checked="" type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) Citywide
	Yes <input type="checkbox"/> Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description:	Improve 18 pedestrian school crossings with either improved school crossing signage, installation of rectangular rapid flashing beacons (RRFBs), or LED enhanced signage as well as adding advance limit lines and signage.
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Project Justification:	HSIP Cycle 11 awarded project was an identified safety improvement in the City's Local Roadway Safety Plan. The City received a grant from the Highway Safety Improvement Program, Cycle 11 grant to implement the project.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 317,500
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Ongoing Cost:	
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Federal/State Fund	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Local Match Fund Amount: \$ 27,500.00 Fund deadline: 6/30/2026 <div style="text-align: right;">Date</div>
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN			\$ 32,000						\$ 32,000
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 265,500	\$ 20,000					\$ 285,500
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 297,500	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 317,500

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
HSIP Federal Funds (Fund 698)		\$ 247,500						\$ 247,500
TDA funds (Fund 210)		\$ 50,000	\$ 20,000					\$ 70,000
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 297,500	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 317,500



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Park Exercising Equipment

PROJECT MANAGER: Pamela Yugar

DEPARTMENT: Parks and Recreation

Project Type:	<input type="checkbox"/> Streets	<input type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input checked="" type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) 1. Rivera Park 2. Smith Park 3. Rio Vista Park
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description:	Furnishing and installing exercise equipment on top of new concrete slab(s) at the following three (3) parks: Rivera, Smith and Rio Vista.
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Project Justification:	Currently only Pico Park has outdoor fitness stations. Adding additional outdoor fitness stations/park exercising equipment to other parks within the City will assist in promoting health and wellness within the City, and create a healthy space for patrons.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 900,000 (\$300,000 for each park)
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Ongoing Cost:	
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Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN									\$ -
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 900,000						\$ 900,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
Unfunded		\$ 900,000						\$ 900,000
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Pico Park Playground Resurfacing

PROJECT MANAGER: Pamela Yugar/Noe Negrete

DEPARTMENT: Parks and Recreation/Public Works

Project Type:	<input type="checkbox"/> Streets	<input type="checkbox"/> Traffic
	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
<i>Select 1</i>	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input checked="" type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) 9528 Beverly Blvd, Pico Rivera, CA 90660 - Pico Park Playground
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description:	Removal of existing sand playground surface and replace with rubberized surface or synthetic turf.
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Project Justification:	Current surfaces at Pico Park are significantly aged and sand is no longer a compliant playground surface. Adding a rubberized surface or synthetic turf will make it more enjoyable for patrons to play at the playground and brings the surface into compliance.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 250,000
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Ongoing Cost:	\$ -
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Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN									\$ -
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 250,000						\$ 250,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
Unfunded		\$ 250,000						\$ 250,000
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Rivera Park Sandbox Playground Resurfacing

PROJECT MANAGER: Pamela Yugar/Noe Negrete

DEPARTMENT: Parks and Recreation/Public Works

Project Type:	<input type="checkbox"/> Streets	<input type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input checked="" type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) 9530 Shade Ln, Pico Rivera, CA 90660 - Rivera Park Playground
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description:	Removal and replacement of existing sand and sandbox area with rubberized surface or synthetic turf.
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Project Justification:	The surfaces at Rivera Park playgrounds consist of a sandbox area which is not compliant. Adding a rubberized surface or synthetic turf will make it more enjoyable for patrons to play at the playground and brings the surface into compliance.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 100,000
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Ongoing Cost:	
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Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN									\$ -
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 100,000						\$ 100,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
Unfunded		\$ 100,000						\$ 100,000
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: <u>Rivera Park Batting Cage</u>									
PROJECT MANAGER: <u>Pamela Yugar/Noe Negrete</u>									
DEPARTMENT: <u>Parks and Recreation/Public Works</u>									
Project Type:	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input type="checkbox"/> Streets <input type="checkbox"/> Bridges <input type="checkbox"/> Water <input checked="" type="checkbox"/> Parks <input type="checkbox"/> Facilities </div> <div style="width: 45%;"> <input type="checkbox"/> Traffic <input type="checkbox"/> Storm Drain <input type="checkbox"/> Sewer <input type="checkbox"/> Studies <input type="checkbox"/> Other </div> </div>								
Project Limits:	Please provide project parameters (i.e., geographic location) 9530 Shade Ln, Pico Rivera, CA 90660 - Rivera Park Batting Cages								
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)								
Project Description:	Project includes removal of existing batting cages, concrete slab, fencing and pitching machines. Construction of new concrete slab, drainage system, fencing, gates, netting, irrigation, landscaping, sidewalk, lighting and site furnishings.								
Project Justification:	The existing pitching machines are beyond their service and are constantly non-operational and require repair. The proposed project will remove the pitching machines, remove and replace all concrete, fencing and nettings to allow for "coach pitch" cages.								
Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.								
Cost Estimate:	\$ 600,000								
Ongoing Cost:									
Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO				Local Match Fund Amount: \$ _____ Fund deadline: _____ Date				
PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN									\$ -
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION			\$ 600,000						\$ 600,000
MAINTENANCE									\$ -
TOTAL		\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
FUNDING SOURCES									
Unfunded			\$ 600,000						\$ 600,000
									\$ -
									\$ -
									\$ -
TOTAL		\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Annual Citywide Bridge Repairs Project FY24/25

PROJECT MANAGER: Gene Edwards

DEPARTMENT: Public Works

Project Type: <i>Select 1</i>	<input type="checkbox"/> Streets	<input type="checkbox"/> Traffic
	<input checked="" type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) Various City owned bridges.
	Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description:	Citywide bridge repairs may include, but not be limited to, deck seals, pourable joints, fencing, railing, spalled concrete, striping, slope embankments and removal of fire hazards such as trash and debris.
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Project Justification:	Bridges throughout the city are routinely inspected and numerous deferred repairs have been identified. This project is intended to address those repairs that are most urgently needed, to provide public safety and to increase the service life of these facilities.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 200,000
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Ongoing Cost:	
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Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN			\$ -	\$ 30,000	\$ 30,000	\$ 75,000	\$ 75,000		\$ 210,000
RIGHT OF WAY			\$ -						\$ -
ENVIRONMENTAL			\$ -						\$ -
CONSTRUCTION				\$ 155,000	\$ 155,000	\$ 387,500	\$ 387,500		\$ 1,085,000
CONSTRUCTION MGMT				\$ 15,000	\$ 15,000	\$ 37,500	\$ 37,500		\$ 105,000
MAINTENANCE			\$ -						\$ -
TOTAL		\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 500,000	\$ 500,000	\$ -	\$ 1,400,000

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total
Prop C (Fund 206)			\$ 200,000	\$ 200,000	\$ 500,000	\$ 500,000		\$ 1,400,000
								\$ -
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 500,000	\$ 500,000	\$ -	\$ 1,400,000



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Citywide Signal Timing Improvements

PROJECT MANAGER: Kenner Guerrero

DEPARTMENT: Public Works

Project Type:	<input type="checkbox"/> Streets	<input checked="" type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) Citywide traffic signals
	Yes <input type="checkbox"/> Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description:	Signal timing improvements (coordination, phases, red, yellow or operation) and installation of emergency pre-emption device
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Project Justification:	The project was an identified safety improvement in the City's Local Roadway Safety Plan. The City will apply for future grant opportunities to fund the project.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 1,459,350
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Ongoing Cost:	
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Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN					\$ 108,050				\$ 108,050
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION						\$ 1,351,300			\$ 1,351,300
MAINTENANCE									\$ -
TOTAL		\$ -	\$ -	\$ -	\$ 108,050	\$ 1,351,300	\$ -	\$ -	\$ 1,459,350

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
Unfunded				\$ 108,050	\$ 1,351,300			\$ 1,459,350
								\$ -
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 108,050	\$ 1,351,300	\$ -	\$ -	\$ 1,459,350



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Major Intersection Striping Improvements

PROJECT MANAGER: Kenner Guerrero

DEPARTMENT: Public Works

Project Type:	<input type="checkbox"/> Streets	<input checked="" type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) •Slauson Avenue at Paramount Boulevard •Rosemead Boulevard at Whittier Boulevard •Beverly Boulevard at Paramount Boulevard •Rosemead Boulevard at Washington Boulevard •Rosemead Boulevard at Telegraph Road
	Yes Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description:	Install striping through intersection and raised median island at approaches
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Project Justification:	The project was an identified safety improvement in the City's Local Roadway Safety Plan. The City will apply for future grant opportunities to fund the project.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 183,400
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Ongoing Cost:	
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Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN					\$ 23,100				\$ 23,100
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION						\$ 160,300			\$ 160,300
MAINTENANCE									\$ -
TOTAL		\$ -	\$ -	\$ -	\$ 23,100	\$ 160,300	\$ -	\$ -	\$ 183,400

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
Unfunded				\$ 23,100	\$ 160,300			\$ 183,400
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 23,100	\$ 160,300	\$ -	\$ -	\$ 183,400



CITY OF PICO RIVERA
CIP PROJECT REQUEST FORM
FISCAL YEAR 2023-28

PROJECT NAME: Radar Feedback Speed Warning Signs

PROJECT MANAGER: Kenner Guerrero

DEPARTMENT: Public Works

Project Type:	<input type="checkbox"/> Streets	<input checked="" type="checkbox"/> Traffic
<i>Select 1</i>	<input type="checkbox"/> Bridges	<input type="checkbox"/> Storm Drain
	<input type="checkbox"/> Water	<input type="checkbox"/> Sewer
	<input type="checkbox"/> Parks	<input type="checkbox"/> Studies
	<input type="checkbox"/> Facilities	<input type="checkbox"/> Other

Project Limits:	Please provide project parameters (i.e., geographic location) •Beverly Boulevard •Durfee Avenue •Paramount Boulevard •Passons Boulevard •Rosemead Boulevard •Rooks Road •Slauson Avenue •Telegraph Road •Washington Boulevard
	Yes <input type="checkbox"/> Are there any existing plans, maps or other supporting documentation for this project? (to be provided upon request)

Project Description:	Install radar feedback speed warning signs, delineators, reflectors and or object markers along roadway segments
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Project Justification:	The project was an identified safety improvement in the City's Local Roadway Safety Plan. The City will apply for future grant opportunities to fund the project.
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Priority Assessment:	<input type="checkbox"/> Low - Project can be deferred without significant negative impact(s) <input checked="" type="checkbox"/> Medium - Project cannot be deferred without some negative impact(s) <input type="checkbox"/> High - Project must be implemented due to mandates, public safety concerns, etc.
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Cost Estimate:	\$ 533,120
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Ongoing Cost:	
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Federal/State Fund	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Local Match Fund Amount: \$ _____ Fund deadline: _____ Date
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PROJ NO.	NEW	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
DESIGN					\$ 57,020				\$ 57,020
RIGHT OF WAY									\$ -
ENVIRONMENTAL									\$ -
CONSTRUCTION						\$ 476,100			\$ 476,100
MAINTENANCE									\$ -
TOTAL		\$ -	\$ -	\$ -	\$ 57,020	\$ 476,100	\$ -	\$ -	\$ 533,120

FUNDING SOURCES	Carryover	Proposed FY 2023-24	Proposed FY 2024-25	Proposed FY 2025-26	Proposed FY 2026-27	Proposed FY 2027-28	Proposed beyond 2028	Total Budget
Unfunded				\$ 57,020	\$ 476,100			\$ 533,120
								\$ -
								\$ -
								\$ -
								\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 57,020	\$ 476,100	\$ -	\$ -	\$ 533,120





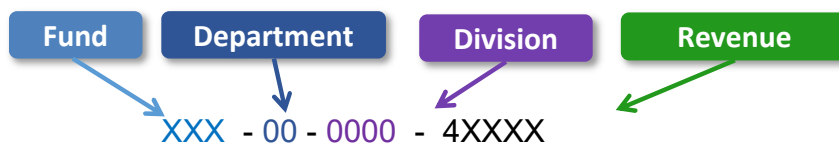
City of Pico Rivera Chart of Accounts

The City of Pico Rivera's chart of accounts and account structure is designed to classify and record the activities of the City using the principles of fund accounting. The accounting structure is made of the following primary components:

<u>Component</u>	<u>Characters</u>
Fund	= 3 characters
Department	= 2 characters
Division	= 4 characters
Revenue	= 5 characters
Expenditure	= 5 characters
Project	= 8 characters

REVENUE ACCOUNTS

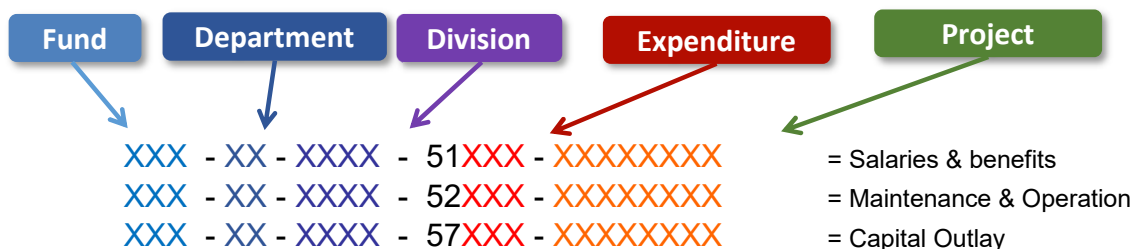
Revenue accounts contain fourteen (14) characters and are structured in the following format.



All revenue accounts begin with a "4"

EXPENDITURE ACCOUNTS

Expenditure accounts contain fourteen (14) characters and are structured in the following format (the use of an eight character project code is optional and is utilized to further delineate expenditures by specific project when needed):





CITY OF PICO RIVERA

Funds

Fund No.	Title	Fund No.	Title
<u>General Fund</u>		<u>Grant Funds</u>	
100	General Fund - Operating	637	Gateway Cities Council of Governments (COG)
105	Liability Claims	638	Surface Transportation Program Local (STPL) Federal
106	Workers Compensation Claims	639	Federal ARRA Grant
110	Debt Service	661	Highway Bridge Program (HBP)
120	OPEB (GASB 45)	670	Used Oil Recycle
130	Leave Liability	671	Cal Recycle
140	Contingency Reserve	690	Recreation & Education Accelerating Children's Hopes (REACH)
150	Emergency Reserve	697	Miscellaneous Local Grants
160	Economic Stabilization/Stimulus	698	Miscellaneous Federal Grants
170	Equipment Replacement	699	Miscellaneous State Grants
180	Strategic Goals- CED		
853	Bond Defeasance Fund		
<u>Special Revenue Funds</u>		<u>Capital Projects Fund</u>	
200	Air Quality Improvement	400	Capital Improvement
201	State Gas Tax	450	Financial System Replacement
202	SB1 - Traffic Congestion Relief	490	General Plan CIP
205	Proposition A		
206	Proposition C	<u>Assessment District Funds</u>	
207	Measure R	230	Lighting Assessment District
208	Measure M	231	Paramount/Mines Assessment District
209	Measure W	232	Assessment District 95-1 Improvement
210	Transportation Development Act	233	Flossmor Road Sewer Assessment District
215	Measure A		
220	Public Image Enhancement (PIE)	<u>Enterprise Funds</u>	
221	California Beverage Container	550	Water Authority
225	Sewer Maintenance	551	Water Enterprise
250	Cable/PEG Support	560	Pico Rivera Innovative Municipal Energy (PRIME)
255	Economic Development Sustainability	570	Golf Course
263	Passons Grade Separation	590	Recreation Area Complex
265	Safe Routes to Schools		
269	Asset Forfeiture	<u>Successor Agency</u>	
270	Park Development	851	Successor - DS FUND
280	Community Development Block Grant (CDBG)	852	Redevelopment Obligation Retirement Fund
282	Home Program	854	Successor Sales Tax
283	CalHome	855	Successor Bond Fund
290	L&M Income Housing Asset		
291	Housing Assistance Program (Section 8)	<u>Other Funds</u>	
305	2018 Series A Certificates of Participation	300	2009 Lease Revenue Bond
640	American Recovery Plan	875	Section 115 PRSP-Trust
		900	General Long-Term Debt
		901	City's General Fixed Asset Account Group (G.F.A.A.G.)
		990	Deposit Liability Account
		995	Southeast Water Coalition Joint Powers Authority



CITY OF PICO RIVERA

Departments / Divisions

Dept No.	Title	Dept No.	Title
10	City Council	30	Community and Economic Development
11	Administration	40	Public Works
12	City Clerk	50	Successor Agency
13	Sister City	60	Human Resources
14	City Attorney	70	Capital Improvement
15	Law Enforcement	80	Parks and Recreation
16	Enterprise Functions	90	Non-Departmental
20	Administrative Services	98	Transfer Out Control

Div No.	Title	Div No.	Title
<u>Administration</u>		<u>Parks & Recreation</u>	
1000	City Council	8000	Parks and Recreation Administration
1110	City Manager	8100	Recreation Facilities and Programs
1111	Sustainability	8101	Child Supervision
1120	Intergovernmental - Community Outreach	8102	Special Events
1200	City Clerk Administration	8103	Sports
1300	Sister City Administration	8104	Aquatics
1400	City Attorney Administration	8105	REACH
1500	Law Enforcement Administration	8106	REACH - Supplementary Income
1600	Enterprise Ops Administration	8107	Contract Instructors
1610	Sports Arena Complex	8108	Recreation & Education Accelerating Children's Hopes (REACH)
1620	Pico Rivera Golf Course	8108	Teen Services
1630	PRIME - CCA Administration	8109	Rivera Park Batting Cages
1635	PRIME - CCA Operations	8110	Camps
1638	PRIME - CCA Customer Prog-Serv	8111	Parks and Recreation Operations
<u>Administrative Services</u>		8113	Concerts in the Parks
2000	Finance Administration	8115	Adaptive Recreation
2010	Accounting	8116	Summer Lunch Programs
2015	Budget and Research	8130	Adult Sports
2020	Purchasing	8140	Crossing Guards
2030	Payroll	8220	Senior Services
2040	Grant Management	8230	Marketing and Promotions
2050	Utility Billing	8235	Business and Family Engagement
2090	Licensing	8240	Parks and Recreation Commission
6040	Information Systems	8290	Trips and Tours
<u>Human Resources</u>		8410	Proposition A
6000	Human Resources Administration	8420	Proposition C
6005	Risk Management	<u>Non-Departmental</u>	
6010	Recruitment	9000	Citywide Non-Departmental
6020	Training	9002	Duplicating-Printing-Paper
6030	Health and Wellness	9003	Telecommunications-Cable
		9004	Debt Service
		9005	Sales Tax Sharing
		9006	Utilities
		9010	CERBT Trust
		9011	PARS PRSP Trust



CITY OF PICO RIVERA

Departments / Divisions

Dept No.	Title	Dept No.	Title
<u>Community & Economic Development</u>		<u>Successor Agency</u>	
3000	Community and Economic Development Admin	5000	Successor Agency Administration
3010	Planning		
3020	Economic Development	<u>Capital Improvement Projects</u>	
3030	Neighborhood Services	7300	Public Works
3035	Environmental-Recycling	7305	Misc State Grants
3040	Public Safety	7310	Parks & Recreation
3045	Parking Enforcement	7320	Admin & Facilities
3046	Emergenc Preparedness	7330	Community & Economic Development
3050	Social Services	7340	Water
3060	Licensing	7350	Sewer Maintenance
3090	Housing		
3200	Code Enforcement	<u>Equipment Replacement & Others</u>	
3400	Community Dev Block Grant Admin	9300	Equipment Replacement
4020	Building	9800	Transfer Control
<u>Public Works</u>			
4000	Public Works Administration		
4010	Engineering		
4030	Street Maintenance		
4031	Facilities Maintenance		
4032	Park Maintenance		
4033	Fleet Maintenance		
4040	Storm Water		
4050	Sewer Maintenance		
4900	Water Utility - Administration		
4920	Water Utility - Operations and Resources		
4930	Water Utility - Customer Service		
4990	Lighting Assessment District		
4991	Parmount/Mines Assessment District		



CITY OF PICO RIVERA

Revenue Accounts

Acct. No	Title	Acct. No	Title
<u>Taxes</u>		<u>Charges for Services</u>	
40100	Sales and Use Taxes	42010	Record Retain Surcharge
40101	Sales and Use Taxes - Measure P	43350	Summer Street Fest
40200	Franchise Tax	44150	SB 1383 fee
40400	Property Transfer Tax	46501	Rec Div-Administration
40500	Transient Occupancy Tax	46502	Parks and Rec - Facilities & Programs (Waived)
40700	Utility Users Tax	46503	Recreation Division - Child Supervision
40800	Rubbish Franchise Fees	46504	Recreation Division - Special Events
40900	County Deferral (RDA)	46505	Recreation Division - Youth and Adult Sports
42400	Assessment Revenues	46506	Recreation Division - Aquatics
42500	Ad Valorem Property Tax	46507	Rec Div-Reach(Non Grant
44000	Street & Hwy Maint. Sb	46508	Parks and Rec - Youth Sports
44200	Property Tax-In Lieu Of	46509	Parks and Rec - Adult Sports
44300	State Gasoline Tax 2107	46510	Contract Program Revenue
44400	State Gasoline Tax 2107.5	46511	Fees & Program Revenue
44500	State Gasoline Tax 2106	46512	Field & Facility Revenue
44600	State Gasoline Tax 2105	46513	Batting Cage Revenue
44650	State Gasoline Tax 2103	46514	Parks and Rec - Teen Services
44660	State Gasoline Tax 2030 - RMRA-SB1	46520	Parks and Rec - Go Getters Program
45400	Property Tax-A.B. 1197	46521	Parks and Rec - Go Getters League Fees
<u>License and Permits</u>		46601	Comm Svc-Trips & Tours
41000	Certificate of Occupancy Permits	46602	Comm Svc-Senior Center
41100	Business License Fees	46603	Comm Svc-Center For The
41101	Business License Fees Tax-Delinquent	46605	Comm Svc-Community Gard
41105	Business License Processing Fee	46607	Comm Svc-Hope In Action
41110	Business License Late Fee	46800	Other Current Service C
41111	Business License Delinquent Fee	46900	Reproduction Charges
41115	SB1186 Fee	48830	Credit Card Processing Fee
41120	Home Occupation - Planning Review	48835	Technology Surcharge
41200	Business License Permits	48836	Training Surcharge - AB 717- fee per permit issued
41300	Building Permits	48840	Current Service Charges
41350	Automated Permit System	<u>Use of Money and Property</u>	
41400	Plumbing Permits	43100	Interest Income
41500	Electrical Permits	43110	Unallocated Interest
41600	Strong Motion Plan	43115	Unallocated unrealized gain or loss
41700	Heating and Air Conditioning Permits	43150	Principal Income
41800	Dog License Fees	43200	Rents and Concessions
41900	Other Licenses and Permits	43250	Water Right Lease
42000	Plan Check Fees	46200	Sales of City Property
42300	Storm Drain	47100	Sales of Property
42600	Image Enhancement Fees	47915	Section 115 PRSP Trust Contribution
46100	Zoning and Planning Fees	48004	Other Income - Section 115 PRSP Trust
46350	Residential Parking Permit	48970	CBC Rebate Program
<u>Fines and Forfeitures</u>		49802	Gain on Bond Defeasance
42050	Administrative Citations		
42100	Vehicle Code Fines		
42200	Other Court Fines		
42250	Fines & Violation - Fireworks		



CITY OF PICO RIVERA

Revenue Accounts

Acct. No	Title	Acct. No	Title
<u>Other Revenues</u>		<u>Intergovernmental</u>	
42302	Foreclosure Prgm-Registration	44800	Federal Grants
42303	Foreclosure Prgm-Penalties	44801	Federal Grant (Front Load)
45112	Misc Local Grants	44850	Federal Grant (Admin Portion)
46000	Impound Service Charge	45000	State Grants
46300	Parking Permit	45100	County Grants
46310	Inoperative Vehicle Extension	45131	Measure A - LA County Parks - M&S
46320	Inoperative Vehicle	45140	AQMD AB2766
47200	Miscellaneous Revenue	45152	COVID-19 (Section 8)
47220	Donation & Sponsorship	45160	American Rescue Plan Act of 2021
47225	Memorial Bench Program	45500	C.O.P.S. Program Allocations
47300	Damages To City Property	45600	Prop. A Funds
47310	Restitution	45700	Prop. C Funds
47600	Reimb/Mtc Of State High	45750	Measure R Fund
47610	Cost Reimbursements	45751	Measure R Fund-Grant Program
47612	Cost Recovery- Road Impacts (Rubbish Vehicles)	45775	Measure M Fund
47630	Cost Reimbursement - Non CIP Deposits	45776	Measure M Fund - Grant Program
47850	Inter Departmental Charges	45790	Measure W Fund
47900	Transfer In	45800	Bureau of Justice Asst Grant
47920	Recycling Program Reven	47500	State Mandated Cost/Reimb.
48670	Vending Machine Commission	47930	HAP Repayment-Fraud Rec
48700	Merchandise Sales	47935	HAP Repayment-Fraud Rec (Admin)
		47940	HAP Portability-In Revenue
		47941	HAP Port-In Revenue (Admin)
<u>Water Utility</u>		<u>Sports Arena Complex</u>	
49100	Metered Water Sales		
49150	Water Sales-Power Charge	48820	Rentals
49200	Fire Hydrant Rental	48840	Current Service Charges
49300	Turn On Charges		
49400	Inspection Fees	<u>Golf Course</u>	
49500	Water Process Application	48300	Green Fees
49700	Service Connection Fees	48400	Driving Range Fees
49800	Meter Removal / Installation	48600	Tournaments
<u>Municipal Energy</u>		48660	Golf Course Concessions
47750	Gen/Demand and Collections	48670	Vending Machine Commiss
47751	PRIME Future	48680	Golf Lessons
47752	Resource Adequacy Sale	48700	Merchandise Sales



CITY OF PICO RIVERA

Expense Accounts

Acct. No.	Title	Acct. No.	Title
<u>Salaries & Benefits</u>		<u>Maintenance & Operation (Continued)</u>	
51100	Salaries	53500	Small Tools and Equipments
51120	Vacation/Sick Leave	53610	Cost Reimbursements
51200	Hourly Salaries	53700	Amortization Expense
51300	Overtime	53800	C.O.P.S. Program Costs
51500	Public Employee's Retirement	53900	JAG Program Costs
51501	Public Agency Retirement	54100	Departmental Expenses
51503	Pension Expense	54101	FSS Payment
51504	Deferred Compensation	54105	Housing Assistance Payments
51600	Worker's Compensation Insurance	54115	COVID-19
51700	Disability Insurance	54160	Census
51800	Unemployment Insurance	54200	Utilities
51900	Group Health & Life Insurance	54250	Purchased Water
51901	Cash Back Incentive Pay	54275	Purchased Power- PRIME
51903	Auto Allowance	54276	Net Energy Metering (NEM) Expense
51904	Technology Stipend	54277	Resource Adequacy Purchase
51905	Bilingual Pay	54300	Telephone
51906	Post Employment Health Plan	54400	Professional Services
51907	OPEB Cost Allocation	54500	Contracted Services
51920	Employee Training Tax	54510	Contract Instructors
51930	Medicare/Employer Portion	54520	CIP Contracted Services
51950	CERTBT Trust	54521	Design Services
51951	PARS PSP Trust	54522	Project Management
51960	Vacancy Savings	54523	Construction Management
51961	Vacancy Savings Offset	54524	Quality Control
<u>Maintenance & Operation</u>		54527	Geo technical Services
52100	Postage	54528	Reporting Services
52200	Departmental Supplies	54529	Labor Compliance
52205	Office Supplies	54530	Credit Card Service Charges
52210	Supplies/Chemicals	54540	Court Charges
52220	Suspense Account	54550	Geographic Information System (GIS) Needs Assessment
52230	SB1186 ADA - Expense	54605	Asphalt Maintenance
52250	Uniforms	54610	Bike Trails
52255	Participant Uniforms	54615	Bridge Maintenance
52300	Advertising And Publications	54625	Engineering
52305	Marketing - PRIME	54630	Facility Maintenance
52310	Research & Development - PRIME	54635	General Construction
52400	Print, Duplicate & Photocopy	54636	Construction
52500	Election Expense	54638	Demolition
52600	Membership and Dues	54640	Graffiti Abatement
52700	Books and Periodicals	54645	Median Island Maintenance
52800	Software	54650	Signage
52805	Software Licensing	54655	Street Lights/Signals
52900	Commission Stipends	54660	Street Paintings/Markings
53100	Automobile Supplies & R	54670	Tree Care
53150	Fuel	54675	Weed Abatement
53200	Mileage Reimbursement	54680	Contract Services-Retention
53300	Equipment Repairs and Maintenance	54700	Insurance & Surety Bonds
53301	Equipment Rental	54705	CPUC Bond Posting - PRIME
53305	Water Meter Maintenance & Repair	54800	Conventions and Meetings
53308	Water Valves - Replacement Program	54810	Employee Appreciation & Recognition
53310	Fire Hydrant Maintenance & Repair	54900	Trainings and Seminars
53315	Plant Maintenance and Repair	54910	Tuition Reimbursement
53400	Building and Grounds Maintenance	54911	Tuition Advancement
53410	Electrical Maintenance	54920	Emergency Preparedness
53420	Lumber Supplies	54930	Safety Programs & Materials
53430	Paint Supplies	54935	First Aid Treatment
53440	Plumbing Supplies	54940	Organizational Learning & Employee Development
53450	Swimming Pool Maintenance	55200	Sponsorships
		55280	Senior Citizen Committee



CITY OF PICO RIVERA Expense Accounts

Acct. No.	Title	Acct. No.	Title
<u>Maintenance & Operation (Continued)</u>		<u>Capital Outlay</u>	
55285	Event Tickets	57100	Land
55300	40Th Anniversary Celebration	57120	Loss On Sale
55301	40Th Anniversary Beautf	57210	Capital Assets
55302	50Th Anniversary Celebration	57300	Furniture and Equipment
55320	Refund/Return Overpayment	57404	Depreciation/Amortization Expense
56100	Golflinks-Payroll Expense	57800	Contra Capital
56105	Liability Claim Payments	57900	Replacement Account
56106	Workers Comp Claim Payments	59000	Overhead Cost Reimbursement
56200	Management Fees		
56205	Permits - Fees - Licenses		
56210	General and Administrative		
56300	Pro Shop Merchandise		
56600	Social Services		
56800	Cable T.V. Access		
56850	Inter Departmental Charges		
56900	Transfer Out		
56910	Legal Service		
56920	Economic Development Projects		
56960	City Loan Repayment		
56975	Grant Expense		
56978	Principal Payment - 2016 Bonds		
56979	Interest Payment - 2016 Bonds		
56980	Principal Payment		
56990	Interest Expense		
56991	Bond Issuance Cost		
56992	Bank Service Charges		
56993	Miscellaneous Expenses		
57850	Contra Deposit Accounts		
58200	Other Financing Use - Payment to Escrow		
58201	Debt Issue Cost		
58500	Bad Debt		
59925	State Reimbursement		

City of Pico Rivera
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Public Safety:									
Police stations	1	1	1	1	1	1	1	1	1
Number of patrol units	12	12	12	12	14	14	14	14	14
Highways and Streets:									
Miles of streets	115.2	115.2	115.2	115.2	115.2	115.2	115.2	115.2	115.2
Traffic Signals	43	43	43	47	47	47	47	47	48
Water:									
Number of active water wells	8	8	8	8	8	8	8	8	8
Number of reservoirs	3	3	3	3	3	3	3	3	3
Miles of lines & mains	98	98	98	98	98	98	98	98	98
Sewer:									
Miles of sanitary sewers	285	285	285	285	285	285	285	285	285
Miles of flood control channel	17	17	17	17	17	17	17	17	17
Culture and Recreation:									
Number of parks	8	8	8	8	8	8	8	8	8
Number of community centers	6	6	6	6	6	6	6	6	6

City of Pico Rivera
Demographic and Economic Statistics
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (in thousands) (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>Unemployment Rate (3)</u>
2012-13	63,053	1,161,020	18,274	8.60%
2013-14	63,873	1,185,419	18,559	7.10%
2014-15	63,902	1,200,974	18,794	7.60%
2015-16	64,272	1,187,489	18,476	6.20%
2016-17	64,046	1,197,852	18,703	4.80%
2017-18	64,260	1,278,319	19,893	4.70%
2018-19	64,033	1,343,604	20,983	4.20%
2019-20	63,374	1,383,034	21,823	21.00%
2020-21	63,157	1,487,725	23,556	13.40%
2021-22	61,442	1,662,431	27,057	4.60%

(1) Population Projections are provided by the California State Department of Finance Projections.

(2) Income Data is provided by the United States Census Data and is adjusted for inflation.

(3) Unemployment Rate is provided by the EDD's Bureau of Labor Statistics Department.

Source: MuniServices LLC

City of Pico Rivera

Principal Employers

Current Fiscal Year and Nine Years Fiscal Years Ago

Employer	Business Type	2021-22		2012-13	
		Employees	% of Total City Employment	Employees	% of Total City Employment
Los Angeles Unified School District	Exempt	350	1.20%		
Wal-Mart Supercenter	Department Store	250	0.86%	425	1.57%
Feit Electric Company, Inc	Warehouse For Distribution	197	0.67%		
Target	Department Store	191	0.65%	201	0.74%
Parts Authority LLC	Wholesale Business	191	0.65%		
Riviera Nursing & Convalescent	Healthcare & Hospitals	173	0.59%		
Vesta Home	Home Furnishing & Applian	142	0.49%		
Manning Beef LLC	Meat - Miscellaneous	125	0.43%		
American Meat Companies	Meat - Wholesale	111	0.38%		
El Rancho Vista Healthcare Center	Healthcare & Hospitals	110	0.38%		
Bay Cities Container	Yard Storage Use Only	104	0.36%		
El Super	Grocery Store	104	0.36%		
Raising Cane's Chicken Fingers Restaurant	Restaurant - Without Alcoho	104	0.36%		
Unisource Solutions	Wholesale Business	103	0.35%		
Amini Innovation Corp Aico	Wholesale Business	95	0.33%		
Southern California Permanente Medical Group	Healthcare & Hospitals	87	0.30%		
Dal Rae Restaurant	Restaurant - With Alcohol S	86	0.29%		
Boxpress Mfg	Manufacturing	85	0.29%		
Aoclsc, Inc	Manufacturing	85	0.29%		
Miss Lola	Service - General	84	0.29%		
Mcdonald's	Restaurant - Without Alcoho	82	0.28%		
Food 4 Less	Grocery Store	75	0.26%		
Reeve Store Equipment Co	Manufacturing	71	0.24%		
ABF Freight System, Inc	Exempt	70	0.24%		
Krieger Steel Products	Manufacturing	68	0.23%		
Total Top Employers		3,143	10.76%	626	2.32%
Total City Employment (1)		29,200		27,000	

Source: HDL Companies

*This count represents the entire school district not just employees located in Pico Rivera.

** Includes FTE and temp service employees

(1) Total City Labor Force provided by EDD Labor Force Data.

City of Pico Rivera

Top 25 Sales Tax Producers

Current Fiscal Year and Nine Fiscal Years Ago

Fiscal Year 2021-22		Fiscal Year 2012-13	
Taxpayers	Business Type	Taxpayers	Business Type
1 76	Service Stations	76	Service Stations
2 Arco AM PM	Service Stations	Arco AM PM	Service Stations
3 Arco AM PM	Service Stations	Arco AM PM	Service Stations
4 Calply	Building Materials	Cal Wholesale Material Supply	Building Materials
5 Chevron	Service Stations	Chevron	Service Stations
6 Chevron	Service Stations	Chevron	Service Stations
7 Cintas	Business Services	Cintas	Business Services
8 Dal Rae	Fine Dining	Circle K	Service Stations
9 Lowes	Building Materials	Food 4 Less	Grocery Stores
10 Marshalls	Family Apparel	Home Depot	Building Materials
11 McDonalds	Quick-Service Restaurants	King Taco	Quick-Service Restaurants
12 Miss Lola	Fulfillment Centers	Kwik/Al Sal Oil	Service Stations
13 Raising Cane's	Quick-Service Restaurants	Lowes	Building Materials
14 Ross	Family Apparel	Marshalls	Family Apparel
15 Rush Peterbilt Truck Center	New Motor Vehicle Dealers	McDonalds	Quick-Service Restaurants
16 Saw Service of America	Heavy Industrial	Oxnard Building Materials	Building Materials
17 Shell	Service Stations	Pico Rivera Gas & Carwash	Service Stations
18 Sunbelt Rentals	Repair Shop/Equip. Rentals	Ross	Family Apparel
19 Target	Discount Dept Stores	Rush Peterbilt Truck Center	New Motor Vehicle Dealers
20 Unisource	Office Supplies/Furniture	Saw Service of America	Heavy Industrial
21 United Rentals	Repair Shop/Equip. Rentals	So Cal Material Handling	Warehse/Farm/Const. Equip.
22 Versai Petroleum	Petroleum Prod/Equipment	Target	Discount Dept Stores
23 Vesta Home	Home Furnishings	Unisource	Office Supplies/Furniture
24 Walmart Supercenter	Discount Dept Stores	United Rentals	Repair Shop/Equip. Rentals
25 Whittier Fertilizer	Garden/Agricultural Supplies	Walmart Supercenter	Discount Dept Stores

Percentage of Fiscal Year Total Paid by Top 25 Accounts =

2021-22 64.68%

2012-13 65.32%

NOTE: The names are listed in alphabetical order and not by sales tax volume.

Source: Hinderliter, de Llamas & Associates, State Board of Equalization

City of Pico Rivera
Principal Property Taxpayers
Current Fiscal Year and Nine Fiscal Years Ago

Taxpayer	2021-22		2012-13	
	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value
Paramount Pico Rivera Industrial	\$ 83,995,603	1.38%		
Vestar California XXVI LLC	75,216,953	1.24%	\$ 67,538,683	1.80%
BCORE Mercury Lane Owner LLC	62,000,000	1.02%		
Majestic AMB Pico Rivera	48,030,449	0.79%	40,880,783	1.09%
8540 Whittier Boulevard	41,400,435	0.68%		
Wal-Mart Real Estate Business Trust	38,210,384	0.63%	32,860,662	0.80%
Pico Rivera Holdings LVT LLC	37,132,826	0.61%		
Pavilion Affordable Housing LP	33,975,375	0.56%		
GGF Pico Rivera LLC	33,242,566	0.55%	26,329,507	
Airef Pico Rivera Distribution Center	33,230,739	0.55%		
Iron Mountain Information			35,323,793	0.44%
Princeton Medical Holdings LLC			30,287,000	0.81%
General American Life Insurance Company			27,121,587	0.72%
Showprop Pico Rivera			24,820,949	0.66%
Bakemark Ingredients West			21,944,870	0.57%
Public Storage Inc			21,338,578	0.57%
	<u>\$ 486,435,330</u>	<u>7.99%</u>	<u>\$ 328,446,412</u>	<u>8.35%</u>

Excludes government and tax-exempt property owners

Total City Value for 2012-13	\$ 3,931,538,791
Total City Value for 2021-22	\$ 6,089,429,748

Source: Los Angeles County Assessor 2021-22 and 2012-13 Combined Tax Rolls

City of Pico Rivera

Revenue Base by Category

Last Ten Fiscal Years

(rate per \$1,000 of assessed value)

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Other* Property	Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2012-13	2,593,491,912	514,240,434	563,598,205	258,304,110	1,904,130	3,931,538,791	0.2639
2013-14	2,698,550,967	528,061,894	591,638,354	245,353,016	1,942,210	4,065,546,441	0.0941
2014-15	2,849,419,991	534,153,757	608,797,600	255,121,685	1,951,026	4,249,444,059	0.0938
2015-16	3,004,411,938	550,436,822	623,317,693	263,566,626	1,990,006	4,443,723,085	0.0936
2016-17	3,157,571,430	572,434,427	644,340,185	261,458,977	2,020,352	4,443,723,085	0.0933
2017-18	3,334,334,379	590,956,777	695,508,846	292,833,875	2,060,757	4,915,694,634	0.0930
2018-19	3,517,570,969	596,369,740	740,474,135	315,837,843	100,235	5,170,352,922	0.0927
2019-20	3,706,643,219	629,479,041	771,749,293	365,146,561	102,238	5,473,120,352	0.0924
2020-21	3,895,827,995	639,397,804	823,738,292	382,305,577	104,282	5,741,373,950	0.0923
2021-22	4,079,513,033	657,191,391	978,113,682	374,506,281	105,361	6,089,429,748	0.0921

*Other property includes recreational, institutional, vacant, and miscellaneous property.

Source: Los Angeles County Assessor

City of Pico Rivera
Operating Indicators by Function
Last Ten Fiscal Years

(Continued)

Function	Fiscal Year									
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Police:										
Calls dispatched	22,369	21,602	21,878	24,523	26,177	25,363	22,854	31,780	29,039	29,532
Crime reports	7,062	9,775	10,725	10,268	7,275	6,680	6,288	5,969	5,255	5,563
Moving citations	4,947	4,822	4,250	3,296	3,146	3,931	3,216	1,770	2,720	3,168
Parking citations - Sheriff	302	549	147	171	158	69	167	74	20	22
Parking citations issued by Public Safety	16,161	16,303	15,152	15,468	16,285	15,985	28,037	16,543	20,974	20,957
Streets and Highways:										
Asphalt repair (in tons)	669	160	427	100	2,523	7,263	4,813	4,061	1,312	12,114
Curb & gutter repair (lineal ft.)	1,059	26	530	500	146	121	200	606	1,220	5,904
Sidewalk repair (lineal ft.)	4,690	877	1,200	1,600	2,523	7,263	208	2,008	2,400	9,010
Traffic signals maintained	51	42	45	47	47	47	47	47	48	48
Water:										
Number of customer accounts	9,510	9,393	9,400	9,435	9,435	9,435	9,435	9,450	9,452	9,470
Average daily consumption (millions of gallons)	6	5	5	4				4	4	4
Water samples taken (annual)	783	900	1,162	520				728	749	840
Sewers:										
Feet of sewer mains root cut/chemically treated	11	11	11	0*	0	0	0	0	0	0
Maintenance:										
Square ft. graffiti removal	120,200	95,353	101,419	100,000	150,000	229,000	117,536	89,299	260,000	265,000
Streetsweeping miles	21,285	21,285	21,285	10,400	21,285	21,285	21,285	21,285	21,285	21,285
Trees trimmed per year	4,543	4,258	4,998	5,000	4,000	3,000	2,500	751	614	3,035
Culture and Recreation:										
Youth sports	835	856	856	818	671	517	825	292	0	530
Aquatics	11,800	16,179	16,179	6,960	10,715	10,502	11,114	8,811	0	0
Recreation classes	14,983	16,415	16,415	4,825	4,932	7,076	10,398	5,107	2,289	1,678
Senior Center participants	133,143	117,978	117,978	110,632	135,889	151,669	135,354	97,080	0	5,500

(A) Information is not available

(*) City sewer rights were returned to LA County Public Works in FY 2015-16

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RESOLUTION NO. 7289

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PICO RIVERA,
CALIFORNIA, ADOPTING AN OPERATING AND CAPITAL BUDGET FOR
FISCAL YEAR 2023-24**

WHEREAS, the City Council has received and considered the Proposed Budget for Fiscal Year 2023-24, presented through staff reports, Study Sessions, and public testimony; and information received in a noticed regular meeting on the City budget; and

WHEREAS, the original of said Proposed Budget will be revised so as to reflect each and all of the amendments, changes, and modifications which the City Council, up to the time of adoption of this resolution including any actions taken at the June 27, 2023 meeting, believes should be made in said Proposed Budget as so submitted and to correct any non-substantive errors discovered.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pico Rivera as follows:

SECTION 1. That the Proposed Budget for Fiscal Year 2023-24, a complete copy of which has been provided to the City Council and made available to the public and incorporated by this reference as though fully set forth herein, and which is summarized in Exhibits A1, A2, A3, A4 and A5, attached hereto, is hereby approved and adopted.

SECTION 2. That the Estimated Revenue and Transfers In for all funds for Fiscal Year 2023-24, a summary of which is attached as "Exhibit A1," and incorporated by this reference as though fully set forth herein, is hereby approved and adopted. When combined with reserves, the Estimated Revenue and Transfers In for Fiscal Year 2023-24 are sufficient to fund the appropriations set forth in the Proposed Budget for Fiscal Year 2023-24.

SECTION 3. That the Proposed Appropriations and Transfers Out for all funds for Fiscal Year 2023-24, a summary of which is attached as "Exhibit A1," and incorporated by this reference as though fully set forth herein, providing appropriations summaries of details currently contained in the City's accounting system, including technical adjustments related to Transfers In and Transfers Out, and detail of estimated revenue, is approved and adopted.

SECTION 4. That the several Tables of Organization and Master Position Control, copies of which are attached hereto as "Exhibit B" and "Exhibit C," respectively and incorporated by this reference as though fully set forth herein, are hereby approved and adopted. The City Manager, subject to compliance with all applicable Municipal Code and Personnel Rules and Regulations, may revise the Tables of Organization and Master Position Control provided that the authorized total number of full-time, regular personnel citywide does not exceed the total number of authorized positions on the Master Position Control ("Exhibit C").

SECTION 5. That the Salary Schedules/Tables for all authorized full-time positions are updated and approved so as to reflect the salary provisions in effect per all approved Memorandum of Understanding between the City and all recognized bargaining groups.

SECTION 6. That from the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several departments for the respective objects and purposes therein named; provided, however, that:

SECTION 6.1. Department Directors are hereby authorized to move appropriations from one object to another, within each budgetary program/division and within the same fund, provided that total approved appropriations for a budget program and within the same fund are not exceeded; and,

SECTION 6.2. The City Manager is hereby authorized to transfer operating budget appropriations within the same fund between departments, divisions, programs, and/or object codes, provided total appropriations for a Department by fund are not increased.

SECTION 7. That changes to total Department appropriations, total fund appropriations, all other changes to Capital Improvement Program appropriations not specified in Section 6 et al of this Resolution, changes to the number of full-time, regular positions by classification, transfers to and/or from appropriated reserves, cancellation of appropriations, and appropriations of fund balances shall require the majority approval of the City Council.

SECTION 8. That the Capital Improvement Program (CIP) contained in the Proposed Budget for Fiscal Year 2023-24 ("Exhibit D") is hereby approved in concept, and the Director of Public Works or his/her designee is authorized to publicly advertise for bids on these projects in accordance with State of California statutes and City of Pico Rivera Municipal Code.

SECTION 9. The construction of Capital Improvement Projects requires the use of professional services such as engineering oversight, geotechnical, water testing, project management, design, survey, and other required studies and activities. Funding for these professional services is included within each Capital Improvement Project's budget as set forth in the Proposed Budget for Fiscal Year 2023-24, and specifically the five-year Proposed Capital Improvement Program budget as presented in "Exhibit D." Consistent with the State of California statutes and City of Pico Rivera Municipal Code sections covering procurement of professional services, the City Council hereby authorizes the City Manager, or designee, to enter into any necessary professional services agreements to facilitate the completion of an approved Capital Improvement Project.

SECTION 10. That all encumbrances remaining as of June 30, 2023, after thorough review by appropriate Finance Department staff, will either be released or re-appropriated for use in Fiscal Year 2023-24, as appropriate, in the respective funds, departments, programs, and accounts/objects, thus adjusting the adopted budget by the encumbered amount carried over without further City Council action required.

SECTION 11. That all active Capital Improvement Program appropriation balances that existed as of June 30, 2023, will be re-appropriated for use in Fiscal Year 2023-24, as

appropriate without further City Council action required.

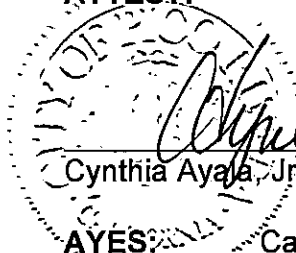

SECTION 12. The City Clerk shall attest and certify to the passage and adoption of this resolution, and it shall become effective immediately upon this approval.

APPROVED AND PASSED this 27th day of June, 2023.



Erik Lutz, Mayor

ATTEST:

Cynthia Ayala, Jr. Deputy City Clerk

APPROVED AS TO FORM:



Arnold M. Alvarez-Glasman, City Attorney

AYES: Camacho, Garcia, Lara, Lutz
NOES: None
ABSENT: Sanchez
ABSTAIN: None

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RESOLUTION NO. 7290

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PICO RIVERA,
CALIFORNIA, RENEWING GENERAL FUND POLICIES WITH RESERVE
POLICIES FOR THE GENERAL FUND AND THE PICO RIVERA
INNOVATIVE MUNICIPAL ENERGY ENTERPRISE FUND**

WHEREAS, the City Council of the City of Pico Rivera ("City Council") has previously approved and updated General Fund and Proprietary Fund reserve policies as part of the annual budget development and approval process; and

WHEREAS, it is prudent to have comprehensive reserve policies which address the maintenance and use of reserves across all operations, including Governmental and Proprietary Funds; and

WHEREAS, the City Council has determined that the policies governing the treatment of reserves for the General Fund should be reviewed annually and this Resolution serves that purpose; and

WHEREAS, the City Council has also determined that it is prudent to establish separate and distinct reserve policies for the Pico Rivera Innovative Municipal Energy Proprietary Fund (i.e., Enterprise Fund) and to review and update these policies on an annual basis; and

WHEREAS, the reserve policies incorporate by adoption the requirements of Governmental Accounting Standards Board (GASB) Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions as previously adopted and will be applied to the General Fund and the Pico Rivera Innovative Municipal Energy Proprietary Fund; and

WHEREAS, the reserve policies for the General Fund Commitment for Emergencies/Economic Stabilization Reserve shall be equal to an amount calculated as fifty percent (50%) of the General Fund's annual operating revenues.

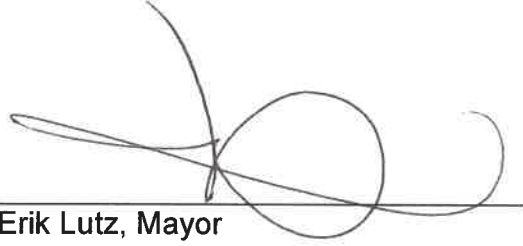
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pico Rivera as follows:

SECTION 1. The foregoing Recitals are true and correct and are incorporated fully into this Resolution.

SECTION 2. The General Fund Reserve Policies (Exhibit "A") and Pico Rivera Innovative Municipal Energy Reserve Policies (Exhibit "B"), which are in compliance with Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Fund Type Definitions and which seek to address the reserve funding needs and requirements of the City of Pico Rivera.

SECTION 3. The City Clerk shall attest to the passage of this resolution and it shall thereupon be in full force and effect.

APPROVED AND PASSED this 27th day of June, 2023.




Erik Lutz, Mayor

ATTEST:

APPROVED AS TO FORM:



Cynthia Ayala, Jr. Deputy City Clerk

Arnold M. Alvarez-Glasman, City Attorney

AYES: Camacho, Garcia, Lara, Lutz
NOES: None
ABSENT: Sanchez
ABSTAIN: None



CITY OF PICO RIVERA

General Fund Reserve Policies

Fund balance refers to the difference between assets and liabilities in the City's governmental funds balance sheet. This information is one of the most widely used elements of State and local government financial statements. Financial statement users examine fund balance information to identify the available liquid resources that can be used to pay down unfunded liabilities, finance capital improvements, or enhance the overall financial position of the City.

PURPOSE

The purpose of these policies is to provide guidance on maintaining reasonable levels of reserves in the City's General Fund. In addition, these policies help improve financial reporting by establishing fund balance classifications that create a hierarchy based on the extent to which the City is bound to observe spending constraints that govern how the City can use amounts reported in the governmental fund balance sheet. These policies will also help guide current and future allocation levels to various reserve categories in the General Fund, setting out specific target amounts based on widely used and accepted best practices. As referencing governmental funds, this policy satisfies the requirements of Governmental Accounting Standards Board (GASB) Statement No. 54 and incorporates all previous City Council policies regarding GASB Statement No. 54.

POLICY

It is the policy of the City of Pico Rivera to identify the various classifications of the City's governmental fund balances in its Annual Comprehensive Financial Report (ACFR). These classifications take into consideration the City's long-term infrastructure needs, non-current liabilities, funds necessary to mitigate economic uncertainties, funding that has spending constraints such as grants and fixed assets that will not easily convert to cash. These policies will also increase transparency by clearly designating appropriate reserve levels and categories based on City Council direction and long-term financial planning needs.

The fund balance is a tool the City uses to have an effective long-term financial plan, as well as ensure sufficient liquidity to meet its financial obligations in the short-term.

OBJECTIVES

The City of Pico Rivera's Reserve Policies have two primary objectives:

1. To determine the available liquid resources; and,
2. To provide the information necessary to make informed financial decisions

The fund balance classifications of the City's General Fund are designed to clarify the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the fund can be spent, rather than to simply represent the financial resources available for appropriation.

OVERVIEW

There are three categories of funds per generally accepted accounting principles:

- Governmental Funds: the General Fund, Special Revenue Funds (e.g., State Highway Users Tax), and Capital Projects Funds
- Proprietary Funds: Water Authority Enterprise Fund
- Fiduciary Funds: Successor Agency (i.e., former Redevelopment Agency)

The GASB 54 classifications only apply to Governmental Funds. For the City of Pico Rivera, these policies will apply only to the General Fund.

The fund balance is only an approximate measure of liquidity or working capital. Therefore, it is necessary for the City to recognize how fund balance is constituted and isolates funds that are needed for longer-term obligations, discern what funds are restricted for specified purposes, and classify those funds that are not available at all. To accomplish this goal, the City's financial statements for governmental funds are comprised of five fund balance categories, as spelled out in GASB Statement No. 54:

- Nonspendable Funds
- Restricted Funds
- Committed Funds
- Assigned Funds
- Unassigned Funds

NONSPENDABLE AND RESTRICTED FUND BALANCE

The first two classifications are subject to requirements outside the local governing body's control for financial decision making and planning purposes. "Nonspendable" resources are essentially irrelevant because, by their nature, they are not liquid (i.e., land or similar non-cash assets). "Restricted" resources are of no discretionary value given the restrictions placed upon them by a third-party outside of the City's control (i.e., reserve funds required to be set aside by bond documents). Accordingly, this policy will just briefly describe these two classifications.

Nonspendable Funds

Some of the assets that are included in determining the City's fund balance are inherently nonspendable:

- Assets that will never convert to cash, such as prepaid items and inventories
- Assets that will not convert to cash within sixty (60) days from the start of the fiscal year, such as long-term loans receivable, and non-financial assets held for resale
- Assets that must be maintained intact pursuant to legal or contractual requirements, such as an endowment

Restricted Funds

Restricted funds describe the portion of the fund balance that is subject to externally enforceable legal restrictions, these restrictions fall into three (3) categories:

- (i) Restrictions are imposed by parties altogether outside the scope of the City's governance:
 - Creditors (typically through a debt covenant)
 - Grantors (typically State, Federal and other governmental agencies)
 - Contributors
 - Other governments
- (ii) Restrictions that arise when the authorization to raise revenues is conditioned upon the revenue being used for a particular purpose:
 - Gas taxes must be used for street repair
 - Proposition C funds must be used for fixed transit routes
 - Proposition A funds must be used for transit programs
 - Measure R must be used for local street repair
- (iii) Long-term loans receivable and non-financial assets that are collected can also be considered Restricted if the collected funds are subject to an externally enforceable restriction on how they can be spent.

PROCEDURES

This section provides a comprehensive protocol on what is legally deemed the unrestricted (or spendable) portion of the General Fund balance, and the order in which the classifications are spent.

The unrestricted portion of the fund balance is comprised of the General Fund's resources classified as "Committed," "Assigned," or "Unassigned."

UNRESTRICTED (SPENDABLE) FUND BALANCE

Committed Funds – Emergency Reserve/Economic Stabilization Reserve

Committed funds describe a portion of the fund balance that is constrained by limitations imposed by the Pico Rivera City Council. The City Council imposed limitation must occur no later than the close of the reporting period (i.e., end of the fiscal year) and remains binding unless removed under the same manner. A commitment is made by City Council adoption of a resolution that states the amount and purpose of the commitment. **This policy requires the commitment to be made as part of the annual budget adoption process (which typically occurs in June of each year).**

This reserve policy establishes a Commitment for Emergencies/Economic Stabilization equal to an amount calculated as fifty percent (50%) of the General Fund's annual operating revenues.

Appropriations from the Emergency/Economic Stabilization Reserve can only be made by formal City Council action (i.e., resolution appropriating use of these reserve funds).

Generally, appropriations and access to these Committed funds will be reserved for emergency situations. Examples of such emergencies include, but are not limited to:

- Reduction in revenue equal to or greater than 20% of adopted General Fund revenues in a given fiscal year
- An unplanned, major, catastrophic event such as a natural disaster and/or major emergency requiring expenditures over 10% of General Fund adopted appropriations in a given fiscal year
- Unfunded and/or unpredictable State or Federal legislative or judicial mandates
- Any other unforeseen event that causes the City to expend funds in excess of 10% of General Fund adopted appropriations in a given fiscal year

Assigned Funds

Assigned funds describe the portion of the General Fund reserves that reflect the use of resources by the Pico Rivera City Council intended to provide a means and source of funding for various near-term and long-term needs. For example, funds can be assigned to address long-term liabilities such as Other Post Employment Benefit (OPEB) unfunded liabilities and leave accrual liabilities. Funds can also be designated “assigned” to address equipment replacement needs as well as to set-aside funding for unfunded/unprogrammed future capital and/or infrastructure projects.

This policy grants authority to assign funds to the Director of Administrative Services upon City Council approval. Assignment of reserves may be modified by the Director of Administrative Services as part of the annual budget process. Use of assigned funds requires formal action by the City Council to appropriate funds in the appropriate account.

Specifically, this reserve policy establishes assignments for the following short-term and long-term needs, at the various levels specified:

- OPEB (Other Post Employment Benefit) Unfunded Liability
- Leave Liability
- Equipment Replacement
- Self-insured Retention
- Bond Refinancing/Reserve
- Capital Improvement (Unfunded/Unprogrammed)
- Deferred Maintenance / Infrastructure Maintenance
- Energy Efficiency Projects
- Economic Sustainability

Additional assignments can and should be made by the Director of Administrative Services to conform to accounting rules and standards, as part of the preparation of the Annual Comprehensive Financial Report (ACFR) upon City Council approval. These assignments generally include reserving funds for deposits, debt service and bond defeasance. The ACFR will include a detailed accounting of all GASB Statement No. 54 fund balance classifications, including all Assigned Funds.

OPEB (Other Post Employment Benefit) Unfunded Liability Assignment

An assignment will be made that is equal to five percent (5%) of the Unfunded Actuarial Accrued Liability (UAAL) as of June 30 of each year as determined by the GASB 75 valuation report.

Leave Liability

An assignment will be made that is equal to fifty percent (50%) of the amount of Governmental activities compensated absences that are calculated as “due in more than one year” as of June 30 of each year and as reported in the ACFR.

Equipment Replacement

An assignment for equipment replacement needs will be made that is equal to thirty-three percent (33%) of the estimated value of the City’s rolling stock as of June 30 of each year, as recorded in the General Fixed Asset Accounting Group account (900-0000-16300). The purpose of this assignment is to augment the fund balance currently in the Equipment Replacement Fund (fund 170).

This assignment is intended to be utilized for non-routine or extraordinary equipment replacement needs and would include not just rolling stock but other equipment such as computers, network and telecom systems, furniture and related equipment, and other critical citywide “equipment” needs.

Self-Insured Retention

An assignment will be made that is equal to \$500,000 and is intended to meet the City’s “self-insured retention” for various insurance needs.

This amount will be re-evaluated and adjusted as necessary.

Bond Refinancing/Reserve

An assignment will be made that is equal to \$1,000,000 for the purposes of funding future bond refinancing and/or reserve needs.

The intent of this assignment is to have a reserve set aside that could assist the city in refinancing/refunding any of its current, outstanding bond issuances.

Capital Improvement (Unfunded/Un-programmed)

An assignment will be made that is equal to \$2,000,000 for the purposes of providing funding for any unfunded, un-programmed or otherwise un-planned capital improvement projects that required a General Fund funding component.

The purpose of this assignment is to provide an auxiliary means of funding capital improvement projects that do not have a dedicated or restricted funding stream (i.e., non-General Fund source of funding). The amount of this assignment will be evaluated annually and either decreased or increased based on prior and/or projected fiscal year needs.

Deferred Maintenance / Infrastructure Maintenance

An assignment will be made that is equal to \$1,000,000 for the purpose of providing funding for deferred maintenance on the City’s building assets (i.e., City Hall, community centers), sports fields and other related infrastructure items.

The purpose of the Deferred Maintenance/Infrastructure Maintenance assignment is to provide a reserve for deferred maintenance on the City's buildings (i.e., City Hall, Senior Center, etc.), sports fields (i.e., Smith Park, Pico Park) and other related infrastructure. The Deferred Maintenance assignment could also be utilized to replace items such as gym equipment (i.e., in the Senior Center), banquet tables/chairs and other related items. This assignment could be used to supplement the Equipment Replacement assignment as well as the Equipment Replacement Fund (fund 170) for these types of "one-time" furniture and equipment purchases. The amount of this assignment will be evaluated on a regular basis and either decreased or increased based on updated deferred maintenance needs and priorities.

This assignment is separate and distinct from the "Capital Improvement" assignment, which is intended to fund capital projects related to roads, rights of way and similar areas.

Energy Efficiency Projects

An assignment will be made that is equal to \$1,000,000 for the purpose of providing funding for projects that would increase energy efficiency or otherwise decrease energy related costs (i.e., lower utility bills and/or lower maintenance costs).

This assignment would be used to fund capital improvement projects related to energy efficiency such as replacing heating, ventilation and air conditioning (HVAC) systems, installation of solar panels, installation of "smart roof" technology and other related projects.

Economic Sustainability

An assignment will be made equal to \$1,000,000 to fund economic development sustainability efforts within the City of Pico Rivera. Funds will only be appropriated once formal action by the City Council is taken approving a specific economic development project, mission or other targeted effort aimed at increasing the City's sales tax and/or property tax revenue.

The Economic Sustainability assignment would establish a pool of funds that could be utilized to improve the City's sales tax and/or property tax base. Use of these funds would be controlled through a strategic effort that would require a specific, City Council approved plan for how the funds would be utilized.

Unassigned Funds

The General Fund may have net resources in excess of what is classified in one of the four previous categories (non-spendable, restricted, committed or assigned). This amount is presented as the Unassigned Fund Balance amount. The General Fund can only report a positive unassigned fund balance. However, all other governmental funds can report a negative unassigned fund balance.

This policy dictates that any amount of fund balance will be classified as "unassigned" after funding the Emergency/Economic Stabilization Reserve Commitment plus the various Assigned reserves made in accordance with the preceding section. This policy allows for "unassigned" funds and places no specific restrictions on their use. In general, the City Council could choose to utilize "unassigned" fund balance for one-time projects or uses in a given fiscal year, such as technology upgrades, infrastructure improvements, economic development efforts, paying down long-term liabilities, or other such uses either not allocated for in this policy or in addition to the reserve policies set forth herein.

Use of Resources

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, the order of allocation of these available funds is first restricted, second committed, third assigned and lastly unassigned amounts.

REPLENISHMENT OF COMMITTED AND/OR ASSIGNED RESERVES

In keeping with the principles discussed in this policy, when either Committed or Assigned funds are utilized for their specific, intended purposes, or the levels fall below the policy levels as described and set forth herein, the City Council will develop a reserve replenishment plan to return the various reserves to their policy levels. This plan will seek to return the Committed and/or Assigned reserves to their policy levels within one (1) to three (3) years, per City Council direction. Furthermore, Unassigned funds will be first utilized to maintain and/or return the Committed and/or Assigned reserves to their policy levels.

ECONOMIC TRIGGERS

In order to maintain a long-term, structurally balanced budget, staff shall perform a periodic analysis of Core Revenues, as well as ongoing pension obligations, beginning with the first month of the fiscal year. The following alternatives/options can be used separately or in aggregate to assess reduction in core revenues or increases in pension obligations.

Reduction in Core Revenues or Increases in CalPERS Contributions:

- If the total Sales Tax Revenues for any quarter of the fiscal year falls below 10% of the amounts for the same quarter of the prior fiscal year, net of any known or expected losses;
- If the total Core Revenues for any month or in aggregate fall to a level 5% below (either budget projections OR the same period of the prior year);
- If total General Fund Revenues, net of transfers and one-time revenues fall below 3% (this will be determined based on historical budget/actuals);
- If the total CalPERS Pension Contributions reported in October of each year come in 10% greater than anticipated in prior reports;

Should any of the above mentioned items occur, staff will prepare a plan for City Council consideration to ensure a structurally balanced budget, including, but not limited to:

- An assessment of city programs and core services;
 - An assessment of all contractual obligations and multi-year agreements;
 - A reduction in the workforce;
-

SUMMARY

Components of Fund Balance

- Nonspendable Fund Balance
 - Inherently nonspendable
 - Portion of net resources that cannot be spent because of their form
 - Portion of net resources that cannot be spent because they must be maintained intact
- Restricted Fund Balance
 - Externally enforceable limits on use
 - Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments
 - Limitations imposed by law through constitutional provisions or enabling legislation
- Committed Fund Balance
 - Council/Agency self-imposed limitations set in place prior to the end of the fiscal year
 - Limitation imposed at the highest level of decision making that requires formal action at the same level to remove
- Assigned Fund Balance
 - Limitation resulting from intended use
 - Intended use established by Director of Administrative Services
- Unassigned Fund Balance
 - Total fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balance (surplus)
 - Excess of nonspendable, restricted, and committed fund balance over total fund balance (deficit)
- Use of Fund Balance
 - Restricted
 - Committed
 - Assigned



CITY OF PICO RIVERA

Proprietary (Enterprise) Fund Reserve Policies

Pico Rivera Innovative Municipal Energy (PRIME)

Fund balance refers to the difference between assets and liabilities in the City's governmental funds balance sheet. This information is one of the most widely used elements of State and local government financial statements. Financial statement users examine fund balance information to identify the available liquid resources that can be used to pay down unfunded liabilities, finance capital improvements, or enhance the overall financial position of the City.

PURPOSE

The purpose of these policies is to provide guidance on maintaining reasonable levels of reserves in the City's Enterprise Fund established to record activities related to Pico Rivera Innovative Municipal Energy (PRIME). The City of Pico Rivera approved establishment of a Community Choice Aggregation (CCA) energy procurement and provider program. This CCA program is established through a hybrid joint powers authority agreement with California Choice Energy Authority (CCEA) and will be known as "Pico Rivera Innovative Municipal Energy" (PRIME).

It is necessary to establish reserve policies separate from the City's General Fund policies that address the specific and unique operational needs of the CCA. These policies will also help guide current and future allocation levels to various reserve categories in the PRIME Enterprise Fund (fund 560), setting out specific target amounts based on estimates of the various reserve categories needed during the first three to five years of operation.

It is understood that these policies will be revisited annually as part of the budget development process and will be updated accordingly.

POLICY

It is the policy of the City of Pico Rivera to identify the various classifications of the City's governmental fund balances in its Annual Comprehensive Financial Report (ACFR). These classifications take into consideration the City's long-term infrastructure needs, non-current liabilities, funds necessary to mitigate economic uncertainties, funding that has spending constraints such as grants, and fixed assets that will not easily convert to cash. These policies will also increase transparency by clearly designating appropriate reserve levels and categories based on City Council direction and long-term financial planning needs.

OBJECTIVES

The City of Pico Rivera's PRIME Reserve Policies have two primary objectives:

1. To determine the available liquid resources; and
2. To provide the information necessary to make informed financial decisions

The fund balance classifications and reserve categories of the City's PRIME fund are designed to clarify the extent to which certain amounts should be set aside during the first three to five years of the CCA's

operation in order to account for any potential changes in the energy market, unforeseen capital needs, or other expenses not anticipated with this operation.

It is expected that PRIME will be financially sustainable, and as such these policies will be updated once sufficient information on normal operations is available for analysis.

OVERVIEW

There are three categories of funds per generally accepted accounting principles:

- Governmental Funds: the General Fund, Special Revenue Funds (e.g., State Highway Users Tax), and Capital Projects Funds
- Proprietary Funds: PRIME CCA Fund, Water Authority Enterprise Fund
- Fiduciary Funds: Successor Agency (i.e., former Redevelopment Agency)

The specific GASB 54 classifications only apply to Governmental Funds. However, the City of Pico Rivera's PRIME Reserve Policies will be guided by the intent of GASB 54 and will utilize similar language in denoting the reserve "buckets" described below and adopted per this policy.

The fund balance is only an approximate measure of liquidity or working capital. Therefore, it is necessary for the City to recognize how fund balance is constituted and isolates funds that are needed for longer-term obligations, discern what funds are restricted for specified purposes, and classify those funds that are not available at all. To accomplish this goal, the City's financial statements are comprised of five fund balance categories, as spelled out in GASB Statement No. 54:

- Nonspendable Funds
- Restricted Funds
- Committed Funds
- Assigned Funds
- Unassigned Funds

The PRIME reserve policies will utilize this nomenclature to denote the various reserves necessary for the successful operation of the CCA.

NONSPENDABLE AND RESTRICTED FUND BALANCE

The first two classifications are subject to requirements outside the local governing body's control for financial decision making and planning purposes. "Nonspendable" resources are essentially irrelevant because, by their nature, they are not liquid (i.e., land or similar non-cash assets). "Restricted" resources are of no discretionary value given the restrictions placed upon them by a third-party outside of the City's control (i.e., reserve funds required to be set aside by bond documents).

Accordingly, this policy will just briefly describe these two classifications. It is also understood that the functions of the PRIME CCA may render these categories (Nonspendable and Restricted) unnecessary. However, they are being included in order to provide the flexibility to utilize them should PRIME's operations deem them necessary.

Nonspendable Funds

Some of the assets that are included in determining PRIME's fund balance are inherently nonspendable:

- Assets that will never convert to cash, such as prepaid items and inventories
- Assets that will not convert to cash within sixty (60) days from the start of the fiscal year, such as long-term loans receivable, and non-financial assets held for resale
- Assets that must be maintained intact pursuant to legal or contractual requirements, such as an endowment

Restricted Funds

Restricted funds describe the portion of the fund balance that is subject to externally enforceable legal restrictions, these restrictions fall into three (3) categories:

- i. Restrictions are imposed by parties altogether outside the scope of the City's governance:
 - a. Creditors (typically through a debt covenant)
 - b. Grantors (typically State, Federal and other governmental agencies)
 - c. Contributors
 - d. Other governments
- ii. Restrictions that arise when the authorization to raise revenues is conditioned upon the revenue being used for a particular purpose
- iii. Long-term loans receivable and non-financial assets that are collected can also be considered Restricted if the collected funds are subject to an externally enforceable restriction on how they can be spent.

Neither of these categories may be necessary nor will be utilized. However, in order to promote prudent financial decisions, these categories are being included in the PRIME reserve policies should the need arise to utilize them given the unique nature of this CCA's operations.

Procedures

This section provides a comprehensive protocol on what is deemed the unrestricted (or spendable) portion of the PRIME Enterprise Fund's fund balance, and the order in which the classifications are spent.

The unrestricted portion of the fund balance is comprised of PRIME's resources classified as "Committed," "Assigned," or "Unassigned." The reserve "buckets" established below are meant to set aside an accumulation of reserves that could be utilized in the event of rate changes, infrastructure needs or other uses. It is understood that these reserve categories will be re-visited and adjusted as necessary as PRIME's annual operations become more clear and predictable.

These reserve policies are meant to address City Council's desire to establish prudent financial plans that place PRIME on solid financial footing and allow this Enterprise function to respond to unforeseen capital and funding needs if necessary.

UNRESTRICTED (SPENDABLE) FUND BALANCE

It should be noted that, since PRIME is a new operation as of Fiscal Year 2017-18, revenue in the first few years of operation will be sufficient to fund on-going operations, but may not be sufficient to fully fund all of the commitments and assignments described below. The goal of this reserve policy is to establish specific reserve categories with funding goals that can be reasonably achieved and maintained during the first three to five years of operation.

Funding Priorities (Waterfall)

Each of the commitments and assignments will have funding goals expressed as a percentage of anticipated revenue. There will be a hierarchy for funding each reserve category. That is, once all on-going operational needs are met, any positive net position (i.e., surplus) will be committed as follows:

- First to the Rate Stabilization reserve (commitment) until the twenty percent (20%) goal is met;
- Second to the Research and Development reserve (commitment) until the fifteen percent (15%) goal is met;
- Third to the Strategic Infrastructure Investment reserve (commitment) until the fifteen percent (15%) goal is met;
- Fourth to the Cash Flow/Cash Advance reserve (assignment) until the ten percent (10%) goal is met; and
- Fifth and finally to the Economic Uncertainty reserve (assignment) until the ten percent (10%) goal is met.

This “waterfall” of positive net position will continue in each fiscal year until the minimum percentage funding goals are met. Once each of the reserve categories has reached the stated percentage goals, any remaining positive net position will be classified as “unassigned.”

Committed Funds

Committed funds describe a portion of the fund balance that is constrained by limitations imposed by the Pico Rivera City Council. The City Council imposed limitation must occur no later than the close of the reporting period (i.e., end of the fiscal year) and remains binding unless removed under the same manner. A commitment is made by City Council adoption of a resolution that states the amount and purpose of the commitment. **This policy requires the commitment to be made as part of the annual budget adoption process (which typically occurs in June of each year).**

Rate Stabilization Reserve (Commitment)

This reserve policy establishes a Commitment for Rate Stabilization equal to an amount calculated as twenty percent (20%) of the prior fiscal year’s annual operating revenues of the Pico River Innovative Municipal Energy (PRIME) Enterprise Fund.

PRIME is committed to offering competitive pricing to its customers. However, the energy market, by its very nature, is volatile. While rates will be set annually by the Pico Rivera City Council based on energy procurement costs and SCE rate forecasts, it is possible that external market forces may create fluctuations in energy procurement costs or SCE rates. Still, the City is committed to providing stable and predictable energy pricing to its customers. Hence, it is necessary to establish a reserve that would allow PRIME to respond to potential higher energy procurement costs or SCE rate changes without having to raise rates outside of the regular, annual rate setting process.

This commitment would be established to allow PRIME to pay for energy costs should they increase beyond the ability of the set rates to pay for the contracted energy costs. This reserve would only be utilized should PRIME’s regular rate revenue be insufficient to cover the costs of energy procurement. Any such increases would then be addressed through the annual rate setting process, but this reserve would allow PRIME to continue providing energy at set and predictable rates.

Research and Development Reserve (Commitment)

This reserve policy establishes a Commitment for Research and Development equal to an amount calculated as fifteen percent (15%) of the prior fiscal year's annual operating revenues of the Pico Rivera Innovative Municipal Energy (PRIME) Enterprise Fund.

Pico Rivera has long been at the forefront of creating new, sustainable approaches to modern living. The City has been proactively promoting power alternatives, resource conservation and smart energy consumption of all its natural resources for many years. However, investment in research and development are required to plant the seeds for the technologies, products, and services of tomorrow. PRIME is dedicated to designing cleaner energy platforms for its customers in an effort to promote an environmentally sustainable future.

This commitment would be established to provide a capital funding source for any future customer programs and/or services that the City Council may elect to research and develop. There is a tremendous need in our community to stimulate and invest in distributed energy resource development that increases grid reliability and promotes environmental sustainability. Programmatic research and development funding may be used for initiatives such as demand response rebate programs or energy efficiency services.

Strategic Infrastructure Investment Reserve (Commitment)

This reserve policy establishes a Commitment for Strategic Infrastructure Investment equal to an amount calculated as fifteen percent (15%) of the prior fiscal year's operating revenues of the Pico Rivera Innovative Municipal Energy (PRIME) Enterprise Fund.

This commitment would be established to provide capital funding for any future infrastructure projects that would allow PRIME to increase the amount and/or type of energy provided. For example, PRIME could partner with Lancaster Choice Energy (LCE) to build a solar power generating plant.

Appropriations from the Rate Stabilization, Research and Development, and Strategic Infrastructure Investment commitments can only be made by formal City Council action (i.e., resolution appropriating use of these reserve funds).

Assigned Funds

Assigned funds describe the portion of the PRIME Enterprise Fund reserves that reflect the use of resources intended to provide a means and source of funding for various near-term and long-term needs.

This policy grants authority to assign funds to the Director of Administrative Services. Assignment of reserves may be modified by the Director of Administrative Services as part of the annual budget process. Use of assigned funds requires formal action by the City Council to appropriate funds in the appropriate account.

Specifically, this reserve policy establishes assignments for the following short-term and long-term needs, at the various levels specified:

- Cash Flow/Cash Advance Reserve (10% of revenue)
- Economic Uncertainty Reserve (10% of revenue)

Additional assignments can and will be made by the Director of Administrative Services as part of the preparation of the annual budget.

Cash Flow/Cash Advance (Assignment)

An assignment will be created that is equal to ten percent (10%) of the prior fiscal year's revenue of the Pico Rivera Innovative Municipal Energy (PRIME) Enterprise Fund.

Generally, appropriations and access to these Assigned funds will be reserved for situations where, due to cash flow timing issues, it is necessary to find sources of non-operating revenue in order to pay for operational needs of PRIME. This Assignment is to be utilized only in extreme circumstances where normal cash flow does not allow for payment of ongoing operating costs from operating revenue.

Economic Uncertainty Reserve (Assignment)

An assignment fund will be created that is equal to ten percent (10%) of the prior fiscal year's revenue of the Pico Rivera Innovative Municipal Energy (PRIME) Enterprise Fund.

Generally, appropriations and access to these Assigned funds will be reserved for emergency situations. Examples of such emergencies include, but are not limited to:

- Reduction in revenue equal to or greater than 20% of adopted PRIME Enterprise Funds revenues in a given fiscal year
- An unplanned, major, catastrophic event such as a natural disaster requiring expenditures over 10% of PRIME Enterprise Fund adopted appropriations in a given fiscal year
- Unfunded and/or unpredictable State or Federal legislative or judicial mandates
- Any other unforeseen event that causes the City to expend funds in excess of 5% of PRIME Enterprise Fund adopted appropriations in a given fiscal year

Unassigned Funds

The PRIME Enterprise Fund may have net resources in excess of what is classified in one of the Commitments or Assignments described above. This amount is presented as the Unassigned Fund Balance amount.

This policy dictates that any amount of fund balance will be classified as "unassigned" after funding the various Committed and Assigned reserves made in accordance with the preceding sections. This policy allows for "unassigned" funds and places no specific restrictions on their use; except that these funds be maintained and used for the purpose of the enterprise itself, but must be appropriated by formal City Council action for use.

Use of Resources

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, the order of allocation of these available funds is first restricted, second committed, third assigned and lastly unassigned amounts.

Replenishment of Committed and/or Assigned Reserves

In keeping with the principles discussed in this policy, when either Committed or Assigned funds are utilized for their specific, intended purposes, or the levels fall below the policy levels as described and set forth herein, the City Council will develop a reserve replenishment plan to return the various reserves to their policy levels. This plan will seek to return the Committed and/or Assigned reserves to their policy

levels within one (1) to three (3) years, per City Council direction. Furthermore, unassigned funds will be first utilized to maintain and/or return the Committed and/or Assigned reserves to their policy levels.

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RESOLUTION NO. 7284

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PICO RIVERA, CALIFORNIA, APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023-24

WHEREAS, the voters of California in November 1979, added Article XIII B to the State constitution placing various limitations on the appropriations of the State and local governments known as the "GANN" appropriation limits; and

WHEREAS, the voters of California in June 1990, modified Article XIII B of the State constitution by approving Proposition 111 and SB88 (Chapter 60/90); and

WHEREAS, Article XIII B as modified by Proposition 111 and SB88 (Chapter 60/90) provides that the GANN appropriation limits for the Fiscal Year 2023-24 is calculated by adjusting the appropriations limit for Fiscal Year 2022-23 for the growth in California per Capita Personal Income or the growth in the non-residential assessed valuation due to the new construction within the city and either the population growth within the city or the population growth within the county in which the city is located; and

WHEREAS, the growth factors may be selected by annual elections of the City Council; and

WHEREAS, the City Council of the City of Pico Rivera ("City") elects the growth in California per capita personal income and the growth in population within the County of Los Angeles ("County") to calculate the Appropriations Limit for the City for Fiscal Year 2023-24; and

WHEREAS, the City has complied with all the provisions of Article XIII B as modified by Proposition 111 and SB88 (Chapter 60/90) in determining the Appropriations Limit for Fiscal Year 2023-24.

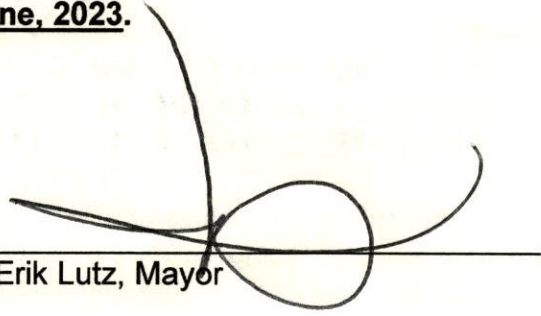
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pico Rivera as follows:

SECTION 1. That the Appropriations Limit for Fiscal Year 2023-24 shall be \$196,505,757 for the City, as determined by the attached Exhibit A; incorporated herein by this reference.

SECTION 2. The City Clerk shall attest to the passage of this resolution, and it shall thereupon be in full force and effect.

[Signatures on the following page]


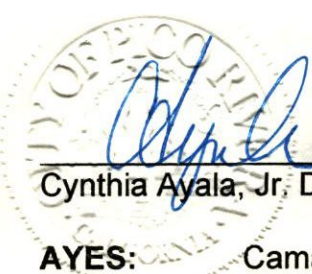
APPROVED AND PASSED this 13th day of June, 2023.



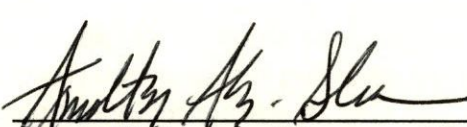
Erik Lutz, Mayor

ATTEST:

APPROVED AS TO FORM:



Cynthia Ayala, Jr, Deputy City Clerk



Arnold M. Alvarez-Glasman, City Attorney

AYES: Camacho, Garcia, Lara, Sanchez, Lutz
NOES: None
ABSENT: None
ABSTAIN: None



EXHIBIT A
CITY OF PICO RIVERA

APPROPRIATIONS SUBJECT TO GANN LIMIT
FISCAL YEAR 2023-24

Appropriations limit for FY 2023-24	\$196,505,757
Appropriations subject to the limit for FY 2023-24	<u>(42,345,046) ⁽¹⁾</u>
Amount by which appropriation limit exceeds appropriations subject to the limit	<u><u>\$154,160,711</u></u>

⁽¹⁾ City of Pico Rivera FY 2023-24 Adopted Budget

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City of Pico Rivera Outstanding Debt Issuances Descriptions and Debt Schedules

The City of Pico Rivera currently has five outstanding debt issuances:

- 2016 Lease Revenue Bonds
- 1999 Series A Water Authority Revenue Bonds
- 2018 Series A Certificates of Participation
- 2021 Tax Allocation Bonds

2016 Lease Revenue Bonds – Rated AA-

In July 2016, the Public Finance Authority (PFA) of the City of Pico Rivera issued Lease Revenue Refunding Bonds, Series 2016. These bonds refinanced the 2009 Lease Revenue Bonds that were originally issued to provide funds to finance public improvements, including library construction, street improvements, park renovations and other public improvements.

The 2016 refunding bonds (principal amount of \$30.740 million) pay interest at a rate from 2.675% to 5.250%. As a result of this advance refunding, the City reduced total debt service requirements by \$9.448 million, resulting in an economic gain of \$4.816 million. The bonds will be fully repaid by 2039.

Annual debt service for the 2016 Lease Revenue Bonds for the past fiscal year plus three additional fiscal years is presented below:

Year Ending June 30	Principal	Interest	Total
2023	\$ 995,000	\$ 926,250	\$ 1,921,250
2024	\$ 1,030,000	\$ 888,775	\$ 1,918,775
2025	\$ 1,065,000	\$ 860,550	\$ 1,925,550
2026	\$ 1,085,000	\$ 828,200	\$ 1,913,200
2027	\$ 1,130,000	\$ 783,900	\$ 1,913,900

1999 Series A Water Authority Revenue Bonds – Not Rated

The Water Authority issued \$17.940 million in revenue bonds in 1999. The bonds were issued to finance the lease and improvements of the Water Operations Enterprise Fund (Fund 550). These bonds are due in whole or in part by 2029 and bear interest rates ranging from 3.25% to 5.50%.

The bond indenture requires a rate stabilization fund pledged to secure payment of the bonds. The rate stabilization fund is to have a balance not less than \$600,000. All funds in the Water Rate Stabilization Fund are pledged to secure payment of the bonds. The balance in the Water Rate Stabilization Fund on June 30, 2021, is \$600,000.

Annual debt service for the 1999 Water Authority Revenue Bonds for the past fiscal year plus four additional fiscal years is presented below:

Year Ending June 30	Principal	Interest	Total
2023	\$ 1,125,000	\$ 511,775	\$ 1,636,775
2024	\$ 1,190,000	\$ 449,900	\$ 1,639,900
2025	\$ 1,255,000	\$ 384,450	\$ 1,639,450
2026	\$ 1,320,000	\$ 315,425	\$ 1,635,425
2027	\$ 1,395,000	\$ 242,825	\$ 1,637,825

2021 Tax Allocation Bonds – Not Rated

In 2021, The City issued 2021 Tax Allocation Bonds of \$13.47 million and refunded the 2001 Tax Allocation Refunding Bonds (2001 TABs). The 2021 TABs pay interest at a rate of 1.51%. As a result of this refunding, the City reduced total debt service requirements by \$10.95 million. The bonds will be fully repaid by 2025.

Annual debt service for the 2021 Tax Allocation Bonds for the past fiscal year plus four additional fiscal years is presented below:

Year Ending June 30	Principal	Interest	Total
2023	\$ 3,500,000	\$ 176,972	\$ 3,676,972
2024	\$ 3,615,000	\$ 123,254	\$ 3,738,254
2025	\$ 3,720,000	\$ 67,875	\$ 3,787,875
2026	\$ 2,635,000	\$ 19,894	\$ 2,654,894

2018 Series A Certificates of Participation – Rated AA

In August of 2018, the Pico Rivera Public Finance Authority issued Local Transportation Sales Tax Revenue Certificates of Participation, Series 2018 (2018 Series A COP), in the aggregate principal amount of \$14,695,000. The certificates of participation pay interest at a rate from 3.375% to 5.000% payable semiannually on June 1 and December 1, commencing on December 1, 2018. The proceeds from the sale of the certificates of participation will be used to finance the design, acquisition, and construction of certain local roadway and street improvement projects within the jurisdiction of the City.

Annual debt service for the 2018 Series A COP Bonds for the past fiscal year plus four additional fiscal years is presented below:

Year Ending June 30	Principal	Interest	Total
2023	\$ 290,000	\$ 546,169	\$ 836,169
2024	\$ 300,000	\$ 531,669	\$ 831,669
2025	\$ 320,000	\$ 516,669	\$ 836,669
2026	\$ 335,000	\$ 500,669	\$ 835,669
2027	\$ 350,000	\$ 483,919	\$ 833,919

**Readers are encouraged to review the City's Annual Comprehensive Financial Report (ACFR) for June 30, 2022 for additional information on the various long-term liabilities described above (See Note 6 and Note 15 in the June 30, 2022 ACFR).*

RESOLUTION NO. 6889

**A JOINT RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF PICO RIVERA, CALIFORNIA, AND THE BOARD
OF THE PICO RIVERA PUBLIC FINANCING AUTHORITY,
ADOPTING A MUNICIPAL DEBT MANAGEMENT POLICY**

WHEREAS, the City of Pico Rivera and Pico Rivera Public Financing Authority are municipal bond issuers; and

WHEREAS, California Senate Bill 1029, amending Government Code Section 8855 et al, adopted in September 2016, requires municipal bond issuers who issue bonds after January 1, 2017 to have an adopted debt policy; and

WHEREAS, the City of Pico Rivera and the Pico Rivera Public Financing Authority might issue bonds after January 1, 2017; and

WHEREAS, in order to meet the requirements of Senate Bill 1029, it is necessary to have a formally adopted municipal debt management policy.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PICO RIVERA AND THE BOARD OF THE PICO RIVERA PUBLIC FINANCING AUTHORITY DO RESOLVE AS FOLLOWS:

SECTION 1. The Municipal Debt Management Policy, attached hereto as Exhibit A, is approved.

SECTION 2. The Municipal Debt Management Policy fulfills the requirements of Senate Bill 1029.

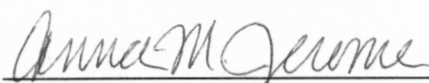
SECTION 3. The City Clerk shall certify to the adoption of this Resolution, and hereafter the same shall be in full force and effect.

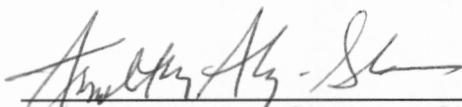
ADOPTED AND APPROVED this 28th day of February, 2017.


Bob J. Archuleta, Mayor

ATTEST:

APPROVED AS TO FORM:


Anna M. Jerome, City Clerk


Arnold M. Alvarez-Glasman, City Attorney

AYES: Armenta, Camacho, Salcido, Tercero, Archuleta
NOES: None
ABSENT: None
ABSTAIN: None



MUNICIPAL DEBT MANAGEMENT POLICY

for the

**CITY OF PICO RIVERA
CITY OF PICO RIVERA PUBLIC FINANCING AUTHORITY
CITY OF PICO RIVERA WATER AUTHORITY
CITY OF PICO RIVERA HOUSING AGENCY
CITY OF PICO RIVERA SUCCESSOR AGENCY TO THE
PICO RIVERA REDEVELOPMENT AGENCY**

PURPOSE

This Municipal Debt Management Policy (this “Policy”) establishes parameters and provides guidance governing the issuance, management, continuing evaluation of, refunding, and reporting on all debt obligations of the City of Pico Rivera, the City of Pico Public Financing Authority, the City of Pico Rivera Water Authority, the City of Pico Rivera Housing Agency and the City of Pico Rivera Successor Agency to the Pico Rivera Redevelopment Agency. Throughout this policy, it is understood that any reference to “City” is inclusive of all these authorities, agencies and entities.

This Policy is intended to guide the City in its debt issuance in the course of its customary practices. Should circumstances arise which could cause the City to deviate from any of the policies herein, City staff shall return to the City Council for policy direction. The City Council may approve debt that is not consistent with this Policy without amending this Policy.

This Policy is intended to comply with Government Code Section 8855.1.

The City Council may amend this Policy from time to time as necessary.

RESPONSIBILITY

The City Manager or his/her designee shall be responsible for enforcing this Policy, including its applicability to elected/appointed officials. The City Manager or his/her designee may issue supplemental procedures and memoranda that detail specific directions that clarify this Policy. However, such procedures and directives must be consistent and not conflict with the general provisions of this Policy.

POLICY

Under the governance and guidance of Federal and State laws and the City’s municipal code, ordinances, and resolutions, the City may periodically enter into debt obligations that finance the construction or acquisition of infrastructure and other assets or to refinance its existing debt into more favorable terms.

When issuing new debt or refinancing existing debt, the City seeks to:

- Maintain cost-effective access to the capital markets through prudent policies and practices.
- Maintain manageable debt and debt service payments through effective planning.
- Achieve the highest possible credit ratings within the context of the City's financing needs and financing capabilities.

Adhering to these objectives in issuing and administering debt will help ensure the City and its residents obtain the best long-term financial value.

The City may also issue conduit debt obligations on behalf of private enterprise or non-City agencies/authorities for the purpose of constructing facilities or assets that further the goals and objectives of City government. In such cases, the City shall take reasonable steps to ensure the financial feasibility of the project and the financial solvency of the borrower. It shall also take reasonable precautions to ensure the public purpose and financial viability of such transactions.

The City will not use short-term borrowing to finance operating needs except in the case of an extreme financial emergency that necessitates such a borrowing.

TYPES OF DEBT

The City may issue all such types of debt as are permitted by the Constitution of the State of California, applicable State Statutes and Codes, and the City's municipal code and related ordinances and resolutions. The debt may include, but is not limited to:

- Lease revenue bonds, certificates of participation, installment sale agreements, financing agreements, and lease-purchase agreements (General Fund or Enterprise Fund)
- Revenue bonds
- Land-secured financings, such as special tax bonds and assessment bonds
- General obligation bonds
- Tax increment financing
- Conduit financings, such as financings for affordable rental housing and qualified 501(c3) organizations
- Refunding Obligations
- State Revolving Loan Funds
- Lines of Credit

GENERAL DEBT GUIDELINES

- Purposes of Issuance - The City will utilize debt obligations only after giving due consideration to all available funding sources, including available cash

reserves, available current revenues, potential future revenue sources, potential grants, and all other financing sources legally available to be used for such purposes. Long-term debt will not be issued for operations or maintenance costs.

Expenditure of bond proceeds should be limited to major, non-recurring expenditures/expenses, including but not limited to: the financing of costs related to capital project planning and design, land acquisition, real property, and equipment acquisition; the construction or renovation of buildings and permanent structures and the equipping thereof; financing costs related to the issuance of securities, capitalized interest, necessary or financially prudent debt service reserves; or other costs as permitted by law.

Refunding bond issues designed to restructure currently outstanding debt are an acceptable use of bond proceeds.

- B. Approval by the City Council – All long-term financing transactions shall be approved by the City Council and/or the proper governing board (i.e., Water Authority Board). Such approvals shall not be on the consent calendar. The City Council shall comply with all public hearing requirements applicable to the specific type of bond being approved.
- C. Maximum Maturity - All debt obligations shall have a maximum maturity of the earlier of:
 - i) the estimated useful life of the capital improvements being financed,
 - ii) 40 years or,
 - iii) in the event obligations are being issued to refinance outstanding debt obligations, the final maturity of the debt obligations being refinanced unless a longer term is approved by the City Council.
- D. Debt Limitations - All long-term financings will comply with applicable statutory regulations and City policy. Specifically, the City will maintain compliance with State law limiting applicable indebtedness to fifteen percent (15%) of the City's assessed valuation of real property. Other debt limitations will be established for specific issuances to ensure all debt covenants can be met and operations can be maintained.
- E. Debt Structures – The City is not restricted in the structure of the debt that it issues, which includes issuing variable rate debt. Should the City issue variable rate debt, the annual debt service should be budgeted at one and one-half times (1.5 times) the prior year's actual debt service to ensure adequate funds are available should interest rates rise materially.
- F. Capitalized Interest (Funded Interest) - Subject to Federal and State law, interest may be capitalized from date of issuance of debt obligations through the

completion of construction. Interest may also be capitalized for projects in which the revenue designated to pay the debt service on the bonds will be collected at a future date, not to exceed six months from the estimated completion of construction and offset by earnings in the construction fund.

- G. Bond Covenants and Laws - The City shall comply with all covenants and requirements of applicable bond resolutions, indentures, trust agreements, and other financing documents, as well as applicable Federal and State laws authorizing and governing the issuance and administration of debt obligations.
- H. Method of Sale - Bonds will be sold on a competitive basis unless it is in the best interest of the City to conduct a negotiated sale or private placement. Negotiated sales may occur when selling bonds to refund existing debt, for land-secured debt, for variable interest rate debt, for conduit debt, or for other appropriate reasons.

Private placements may occur when economically advantageous for conduit debt, for capital requirements too small to bear the costs of a public debt issuance, for debt obligations with short amortization schedules, or for other valid reasons. Staff shall evaluate the cost-effectiveness of alternative financing methods before the City conducts a private placement of debt.

The City Council should seek the advice of its professional managers, special legal counsel, and/or qualified municipal advisors in making the determination of the appropriate method of sale.

- I. Enterprise Funds - It is the policy that each utility or enterprise should provide adequate debt service coverage as required in the bond contract/agreement. Projected operating revenues in excess of operating expenses, less capital expenditures, depreciation, and amortization in the operating fund, should be at least 1.2 times the annual debt service costs prior to the issuance of debt.
- J. Refundings - The City shall review its outstanding debt for the purpose of determining if the financial marketplace will afford the City the opportunity to refund an issue and lessen its debt service costs. For refundings undertaken to achieve debt service savings, the sum total of all savings (net of expenses and funds contributed by the issuer at the time of closing), discounted to the present at the bond true interest cost, should at a minimum produce net present value savings equal to at least 3% of the par amount of refunding bonds to be sold.

Refundings may be undertaken for reasons other than to achieve debt service savings, such as to remove restrictive covenants or restructure debt payments. Such restructuring refundings do not need to achieve 3% net present value savings.

- K. Conduit Debt - When appropriate the City will use special assessment debt (such

as 1915 Act bonds), special tax debt (such as Mello-Roos bonds), or mortgage revenue bonds so that those benefiting from the improvements will absorb all or part of the cost of the project financed. Those responsible for the repayment of such debt will also be responsible for paying all ongoing administrative costs including credit enhancement fees, trustee fees, and the cost of City staff and consultants deemed necessary for the proper administration of the debt.

- L. City Charter and State and Federal Laws - All debt issued must be in conformance with applicable sections of the City's municipal code, governing ordinances and resolutions, as well as with Federal and State laws in effect at the time of issuance.
- M. Use of Public Financing Authorities - Depending upon the nature of the debt being issued, the City may elect to use an existing public financing authority (or may elect to create a new public financing authority) should doing so be to the City's advantage.
- N. Interfund Borrowing - From time to time, there may be advantages for the City to enter into loans between funds. Unless otherwise approved by the City Council, the interest rates on such loans will not be lower than the rate that the fund providing the loan is able to earn in the County Pool or Local Agency Investment Fund (whichever rate is higher) when the loan is approved.
- O. Arbitrage Rebate Monitoring - Staff will comply with the arbitrage rebate and monitoring requirements as set forth by the U.S. Treasury Department. Should staff determine that it is advisable to do so, arbitrage rebate analysis reports may be performed more frequently than once every five years as is required by the U.S. Treasury Department.
- P. Investment of Bond Proceeds - Bond proceeds will be invested only in investments as permitted by the applicable governing document of the bond issue. When placing such investments, staff will ensure that there is sufficient liquidity to meet the underlying needs (i.e. construction funds or debt service reserve funds) of the funds being invested. Staff will give due consideration to credit risk and counterparty risk when investing such funds.
- Q. Continuing Disclosure - The City will comply with all continuing disclosure obligations set forth in the debt contract/agreement and in compliance with the City's adopted Debt Disclosure Policy.

R. Use of Bond Proceeds – The Director of Finance/City Treasurer and other appropriate City personnel shall:

1. Monitor the use of Bond proceeds and the use of Bond-financed assets (e.g., facilities, furnishings or equipment) throughout the term of the Bonds (and in some cases beyond the term of the Bonds) to ensure compliance with covenants and restrictions set forth in applicable City resolutions and Tax Certificates.
2. Maintain records identifying the assets or portion of assets that are financed or refinanced with proceeds of each issue of Bonds.
3. Consult with Bond Counsel and other professional expert advisers in the review of any contracts or arrangements involving use of Bond-financed facilities to ensure compliance with all covenants and restrictions set forth in applicable City resolutions and Tax Certificates.
4. Maintain records for any contracts or arrangements involving the use of Bond-financed facilities as might be necessary or appropriate to document compliance with all covenants and restrictions set forth in applicable City resolutions and Tax Certificates.
5. With the exception of general obligation bonds issued by the City, whenever reasonably possible, and for the purpose of ensuring that proceeds of debt will be used for its intended purpose, proceeds of debt will be held by a third-party trustee or fiscal agent and the City will submit written requisitions for such proceeds. The City will submit a requisition signed by the Director of Finance/City Treasurer only after obtaining the signature of the City Manager.

If it is not reasonably possible for non-general obligation debt proceeds to be held by a third-party, the Director of Finance/City Treasurer shall ensure that written records are kept about the use of the debt proceeds through the final payment date of the debt. General obligation bond proceeds may be held by the City and administered by the Director of Finance/City Treasurer. The Director of Finance/City Treasurer shall ensure that written records are kept about the use of the general obligation bond proceeds through the final payment date of such bonds.

S. Relationship of Debt to Capital Improvement Program and Budget - New debt issues, and refinancing of existing debt, should be analyzed for compatibility with the City's Five-Year Capital Improvement Plan (CIP). The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear. The City shall seek to issue debt in a

timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

- T. Policy Goals Related to Planning Goals and Objectives - The City is committed to long-term financial planning, maintaining appropriate reserve levels, and employing prudent practices in governance, management and budget administration. The City intends to issue debt for the purposes stated in this Policy and, in doing so, to implement policy decisions incorporated in the City's long-term financial plans and its annual operating budget.

RESOLUTION NO. 7285

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PICO RIVERA, CALIFORNIA, UPDATING THE CITY OF PICO RIVERA'S CAPITAL ASSET CAPITALIZATION POLICY

WHEREAS, as part of the City of Pico Rivera's ("City") continuing effort to enhance the City's fiscal and operational practice, a Capital Asset Capitalization policy (the "Policy"), attached hereto as Exhibit "A", has been developed and submitted to the City Council for review and approval; and

WHEREAS, the purpose of the Policy is to establish a formal process for capital asset capitalization.

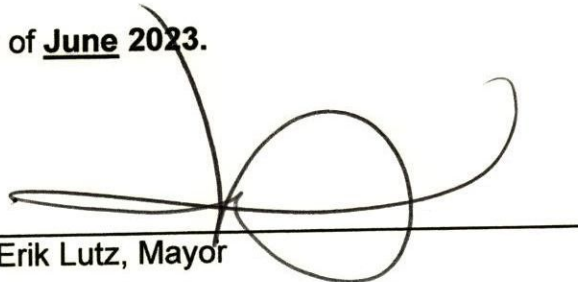
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pico Rivera as follows:

SECTION 1. The above recitals are true and correct and incorporated herein by reference.

SECTION 2. The Policy is hereby adopted updating the City's Capital Asset Capitalization Policy (Exhibit "A") and the City Manager, or his/her designee is hereby authorized to carry out reasonably necessary actions to implement the Policy citywide.

SECTION 3. The City Clerk shall attest to the passage of this resolution, and it shall thereupon be in full force and effect.

APPROVED AND PASSED this 13th day of June 2023.


Erik Lutz, Mayor

ATTEST:

APPROVED AS TO FORM:



Cynthia Ayala, Jr. Deputy City Clerk


Arnold M. Alvarez-Glasman, City Attorney

AYES: Camacho, Garcia, Lara, Sanchez, Lutz
NOES: None
ABSENT: None
ABSTAIN: None



City of Pico Rivera Capital Asset Capitalization Policy

PURPOSE:

To define eligible costs and establish thresholds for capitalization in conformity with Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, Statement No. 51, Accounting and Financial Reporting for Intangible Capital Assets, Statement No. 87, Leases and Subscription-Based Information Technology Arrangements (SBITAs), Statement No. 96.

DEFINITION:

According to the GASB, capital assets include but are not limited to land, buildings, improvements, vehicles, machinery, equipment, infrastructure (e.g., roads, bridges, sidewalks, and similar items), and all other tangible or intangible assets used in operations and having initial useful lives extending beyond one reporting period. Capital asset capitalization refers to the process of recording the value of an asset and reducing the value of the item over time through a series of monthly or annual depreciation journal entries.

GENERAL POLICY:

Purchased, leased, subscribed, donated, or internally developed assets meeting the City's capitalization definition and threshold will be classified and recorded in the City's financial records as capital assets. The City capitalizes all land, buildings, improvements, vehicles, machinery, equipment, leased and subscribed assets with an estimated useful life or lease term greater than one year and asset values of \$5,000 or more, leased assets and SBITAs value of \$25,000 or more, and infrastructure assets costing \$50,000 or more¹.

MAJOR ASSET CLASSES:

- Land – includes land under infrastructure and preparation costs. Costs can include acquisition prices and the cost of initially preparing land for its intended use (basic site improvements, removal, excavation, relocation, reconstruction). Land almost always has an indefinite useful life and is not depreciated.
- Buildings – permanent structures. Costs can include the purchase of a new building or the cost of an improvement to an existing building. An entire building can be classified as one asset or be reported as separate capital assets if discrete portions of the building have significantly different useful lives (e.g., the roof may be reported as separate from the building).
- Infrastructure – capital assets that are normally stationary in nature and can normally be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, and lighting systems.
- Improvements other than buildings – permanent improvements (non-moveable) other than buildings that add value to land but do not have an indefinite useful life. Examples include fences, retaining walls, parking lots, and landscaping.

¹ Excluding "COSTS NOT ELIGIBLE FOR CAPITALIZATION".

- Equipment – moveable assets that include all costs to place equipment into service (freight, installation, warranties, and sales tax). Each piece of equipment must meet the minimum capitalization threshold and is not recorded in bulk. Examples include vehicles, furnishings, machinery, servers, and appliances.
- Intangibles – assets that are not physical in nature, including software, easements, water rights, etc.
 - Permanent Easement – intangibles with an indefinite useful life and are not depreciated.
 - Temporary Easements – intangibles without an indefinite useful life and are depreciated. Examples include temporary construction easements.
 - Software – both internally generated and off-the-shelf.
 - Leased Assets – rights to use underlying assets.
 - SBITAs – contracts that convey control of the right to use another party's IT software, alone or in combination with tangible capital assets, as specified in the contracts for a period of time.

CAPITAL ASSET USEFUL LIFE:

The capital asset useful life is the determining factor for the number of accounting periods over which the asset must be depreciated. The City can determine the useful life of an asset by using historical information or by seeking guidance from other external resources to determine the proper useful life of the asset. Depreciation is recorded on a straight-line basis over the estimated useful life of the asset as follows:

- Buildings and Structures – 40 years
- Improvements other than Buildings – 40 years
- Furniture and Equipment – Up to 25 years
- Infrastructure – Up to 60 years
- Leased Asset – Shorter of useful life or lease term
- SBITAs – Shorter of useful life or subscription term

COSTS ELIGIBLE FOR CAPITALIZATION:

Costs should be capitalized only if directly identifiable with a specific asset and only if incurred after the acquisition of the related asset is considered likely to occur. Capital assets should be reported at historical cost, or in the absence of historical cost information, estimated historical cost. Historical costs include the following:

- Costs necessary to place the asset in its intended location (e.g., freight costs, legal costs and title fees).
- Costs necessary to place the asset in its intended condition for use (e.g., surveying fees, demolition costs, transportation costs, installation costs and site preparation charges).
- Costs for additions or improvements (excluding repairs) that either enhance the functionality or extend the expected useful life of the asset (e.g., adding a lane or road).

Donated assets should be reported at fair market value at the date of donation.

Leased asset values should be calculated according to GASB Statement No. 87.

SBITA asset values should be calculated according to GASB Statement No. 96.

COSTS NOT ELIGIBLE FOR CAPITALIZATION:

- Costs incurred before acquisition that have become probable, such as feasibility or site location studies.
- Costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives.
- Equipment or furnishings purchased in a group but that individually cost less than the capitalization threshold.
- General and administrative costs (overhead).
- Training to operate equipment or computer software.
- Maintenance agreements or software licenses/subscriptions.
- Slurry seal of pavement (considered as maintenance).
- Undergrounding of utilities (e.g., phone, cable, electricity, gas).
- Data conversion costs, if not required for the software to operate in the manner intended (i.e., accounts payable applications are fully able to process payments without historical data).
- Lease assets and SBITA contracts that have a maximum term of 12 months (short-term)

CAPITAL ASSET REVIEW:

The City relies on a decentralized method to verify the accuracy of capital assets. Departments are responsible for counting and evaluating the condition and functionality of existing capital assets assigned to their department to determine if the asset is still providing the most appropriate method to deliver services.

A physical inventory of the City's capital assets equipment, including the leased assets shall be conducted periodically as part of the fiscal year-end financial reporting process. A listing of capital asset equipment will be provided to each department reflecting their respective assets. Only capital assets that have a value greater than the \$5,000 minimum threshold should be accounted for in the capital asset review. The listing should be reviewed, signed, and returned to the Administrative Service Department with the following notations along with any supporting documentation:

- Any changes, such as location, sale, trade-in, or disposal of capital asset equipment.
- The equipment serial number if it does not appear correct or missing on the listing.
- Any listed equipment found to be missing during the physical inventory.

Since the City relies on this decentralized method to verify the accuracy of the capital assets, the Administrative Service Department may review a random sample of equipment from selected departments.

ACCOUNTING AND FINANCIAL REPORTING:

- Accounting for Capital Assets in Proprietary Funds – Capital assets acquired for use in proprietary fund operations should be accounted for within the appropriate funds. Depreciation of the capital assets shall be recorded as expenses for those funds.
- Accounting for Capital Assets in Governmental Funds – Capital assets acquired for use in governmental funds shall be reported in the General Fixed Assets Account Group (GFAAG) instead of the governmental funds. Depreciation of the capital assets shall be calculated, and the accumulated depreciation maintained in the GFAAG for disposition and cost accounting purposes.
- Capital assets for proprietary funds and governmental funds are reported on the Annual Comprehensive Financial Report (ACFR). The annual ACFR is published on the City's website.
- When an asset is no longer being used in operations, voluntarily or involuntarily, the asset shall be removed from the City's financial records and service. The costs of assets sold or retired (and related amounts of accumulated depreciation) are eliminated from the accounts in the fiscal year of sale or retirement. The resulting gain or loss is included in the operating statement of the related fund. For government funds, the sale of capital assets is included in the statement of revenues, expenditures, and changes in fund balances as sale proceeds.

TAGGING:

The City tags vehicles and Information Technology (IT) items, such as desktop computers and laptops, even if an item value is less than the capitalization threshold amount of \$5,000. The Administrative Service Department maintains the tag list, comprising the tag number, location, person responsible, manufacturer, model and serial number.

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RESOLUTION NO. 7155

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PICO RIVERA,
CALIFORNIA, ADOPTING NEW CITYWIDE PROCUREMENT POLICIES
AND PROCEDURES**

WHEREAS, the City is required, under California Government Code section 54201 through 54204, to adopt, by ordinance, policies and procedures that govern the purchase by the local agency; and

WHEREAS, on June 4, 1985, the City Council adopted Ordinance No. 32 establishing policies and procedures governing the purchase by the City; and

WHEREAS, the City's procurement policies and procedures were last revised in 2013 and since then, several developments have been made requiring amendments to Chapter 3.20 (Purchasing) of the Pico Rivera Municipal Code (PRMC); and

WHEREAS, as part of the City's continuing effort to enhance the City's fiscal and operational practice, a revised Procurement Policies and Procedures (the Policy), (Attachment "A") has been developed and submitted to the City for review; and

WHEREAS, concurrently herewith, the City Council considered and an Ordinance as required by Section 54201 et seq. of the California Government Code.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pico Rivera as follows:

SECTION 1. The above recitals are true and correct and incorporated herein by reference.

SECTION 2. The City Council finds that the proposed Policy, attached hereto in substantial form, is consistent with the General Plan as they provide and maintain efficient services which strive to be responsive to the public needs.

SECTION 3. The City Council hereby approves and adopts the Policy.

SECTION 4. City Clerk shall attest to the passage of this resolution and it shall thereupon be in full force and effect.

APPROVED AND PASSED this 9th day of November, 2021.




Raul Elias, Mayor

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ATTEST:

APPROVED AS TO FORM:



Anna M. Jerome, City Clerk



Arnold M. Alvarez-Glasman, City Attorney

AYES: Camacho, Lara, Lutz, Sanchez, Elias
NOES: None
ABSENT: None
ABSTAIN: None



Procurement Policies and Procedures

References

City of Pico Rivera Municipal Code: Title 3 Revenue & Finance: 3.20 Purchasing
City of Pico Rivera Municipal Code: Title 3 Revenue & Finance: 3.48 Informal Bidding for Public Projects
California Public Contract Code (CPCC) – Public Projects Only
California Uniform Public Construction Cost Accounting Act (UPCCAA) – Public Projects Only
California Constitution Article XVI Public Finance
Office of Management and Budget (OMB) Uniform Guidance 2 Code of Federal Regulations (CFR) Subtitle A, Chapter 2, Part 200, Subpart D, Section 200.318-327

Purpose

The purpose of this manual is to establish guidelines for the solicitation and selection of all procurement contracts entered into by the City of Pico Rivera (City). The procurement process is designed to ensure that citizens of the City receive maximum value for their tax dollars. City employees exercise care to avoid any situation or practice that may appear improper and always endeavor to obtain the maximum value for each dollar expended.

The City staff strives to conduct all purchasing transactions with fairness and give all qualified vendors equal opportunity while demanding truth and honesty in the procurement process at all times.

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Policies

Code of Conduct

The City must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the City may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the City may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the City.

Fair Competition

The City staff must discharge their duties impartially to assure fair competition among responsible vendors. All vendors will be treated equally and fairly at all times by the City staff, with equal information given to each vendor who participates in the procurement process. Prequalified lists of persons or firms, or products use in acquiring goods or services, and to be kept current and include enough qualified sources to ensure maximum open and fair competition.

Purchasing Items with Recycled Content

In accordance with Section 22150-22154 of the California Public Contract Code and SB 1383 Article 12 Regulations, the City shall purchase recycled products instead of non-recycled products whenever recycled products are available at the same or a lesser total cost than non-recycled items if fitness and quality are equal.

Purchasing Items with ADA-Compliant Content

Because each department will have expertise specific to the supplies, services, and equipment it requests, it shall be at the discretion of each department requester to determine whether any particular product or service meets both the ADA criteria and the essential needs of the residents of the City.

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Other Consideration for Purchases

Per California Constitution Article XVI Public Finance Section 6, prior to making any expenditures that benefits a City employee, City officer, or private party, the City has to consider whether such expenditure constitutes a valid public purpose of the City, document the City Council’s deliberation and determination that the expenditure constitutes a valid public purpose for the city, and decline to authorize any expenditures that do not constitute a valid public purpose of the City.

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Procedures

DOS AND DON'TS

DOS

- ☐ Follow Informal Bidding for Public Projects Municipal Code (3.48) for Public Project procurement.
- ☐ Utilize a contract to purchase general services and professional services of any amount (other than personal services defined in PRMC 3.20.105).
- ☐ Departments must use the required legal approved templates for formal bids and Request for Proposals (RFP).
- ☐ Departments must use the required legal approved templates and compliance checklist from the City Clerk's office to create an agreement or contract.
- ☐ Departments are to complete each agreement or contract in its entirety to include a completed scope of services before seeking final approval from the legal department.
- ☐ Once the City Clerk's office receives an approved legal document, the City Clerk shall submit the completed and signed document back to the requested department for future processing.
- ☐ Department must obtain Risk Management's approval of a vendor's insurance or Risk Management's notice that the insurance is not applicable.
- ☐ Department must obtain approvals from the appropriate authority for an agreement or contract.

DON'TS

- ☐ Do not circumvent established single purchase limits by splitting procurement transactions into small units that are artificially devised to avoid the bidding requirements and other procedures applicable to larger unit transactions.
- ☐ Do not circumvent established single purchase limits by changing orders to avoid the bidding requirements and other procedures applicable to higher approval limits.
- ☐ Do not participate in or work on a procurement if there is a real or apparent conflict of interest.
- ☐ Do not use sole source procurement when competitive solicitation procedures like sealed bids or competitive proposals are applicable or practicable.
- ☐ Do not pay vendor invoices with the City-issued Cal-Card.
- ☐ Do not pay vendor invoices with the City petty cash.

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Summary

General provisions: The City’s Municipal Code 3.48 (Informal Bidding for Public Projects) follows the California Uniform Public Construction Cost Accounting Act (UPCCAA) and sets forth the procurement requirements and bidding limits for Public Projects, and the City’s Purchasing Municipal Code (PRMC 3.20) has established the following expenditure thresholds that determine which procedures are used for **non-Public Projects**:

Purchases less than \$5,000

- ☐ No PO is required
- ☐ Invoice approved by the Department Head

Informal Competitive – \$5,000 to \$29,999

- ☐ Written scope of work or specifications
- ☐ Three quotes or a sole source form approved by the Department Head and Finance Director

Formal Competitive – Purchases equal to or above \$30,000

- ☐ Formal solicitation document (invitation for bid or RFP)
- ☐ Recommendation for award memo with **one of the following**:
 - Actual bids and bid tabulation
 - Proposals and the signed evaluation results
 - Sole source form approved by the City Manager for purchases from \$30,000 to \$49,999
- ☐ The City Manager approves purchases up to \$49,999
- ☐ The City Council approves all Purchases equal to or over \$50,000 by a final staff report or a council resolution

All city purchases require insurance approved by Risk Management unless Risk Management determines that insurance is not applicable.

Exemptions: The competitive bidding or competitive selection procedures and requirements may be dispensed with any of the following purchases:

- ☐ Emergency
- ☐ Sole source purchasing
- ☐ Contracts with other government agencies
- ☐ Cooperative or piggyback purchasing
- ☐ Personal and professional services less than \$50,000 if the procurement does not include any federal funding

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Compliance with federal and state requirements: The competitive bidding procedures and requirements may be different for the following:

- ☐ Procurement with federal or state grants
- ☐ Public projects

For purchases from \$5,000 to \$29,999:

- The Soliciting Department prepares written specifications that explain the requirements for the purchase and how the vendor will be selected.
- The Soliciting Department needs to discuss the specifications with Risk Management to determine if insurance is required.
- Informal quotes may be obtained in writing. The department should solicit at least three vendors via email or fax. The solicitation should include a due date.
- The Soliciting Department collects at least three quotes and reviews them to make sure that department requirements are met.
- The department prepares the bid sheet explaining the selection and any additional distinctions for the purchase, including non-responsive vendors.
- The Sole Source form must be reviewed/approved by the Finance Director.
- Insurance must be approved by Risk Management, or notice must be sent from Risk Management that insurance is not applicable. Soliciting departments should not assume that insurance is not applicable.

For purchases of \$30,000 or more:

If no exemptions or special federal and/or state requirements are applicable, the City uses competitive bidding or competitive selection for purchases of \$30,000 or more. The City Manager may approve purchases up to \$49,999. The City Council approves all purchases equal to or over \$50,000 using a final Staff Report or a Council Resolution.

Competitive Bidding is used to procure supplies, general services, and equipment valued at \$30,000 or more. It is a price-only selection process where the contract is awarded to the lowest Responsive and Responsible bidder. Responsiveness relates to whether a bidder has met the requirements of the City’s specifications. Responsibility relates to the bidder’s general business standing, such as financial stability, performance on prior contracts of a similar nature, and so on.

Pre-bid meetings may be held to answer questions related to bids. These meetings may be voluntary or mandatory. The meeting requirements cannot be changed, made mandatory, and/or used in an evaluation process after the bid has been posted.

Formal Competitive Bid Guidelines

Defining your need and market research: Ensure that there is an understanding and agreement on the result you are buying. If there is a “knowledge gap” about your procurement or the industry from which you’re buying, then conduct market research.

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Developing and approving solicitation documents:

- Ensure that you provide a complete set of specifications or scope of work for your procurement.
- Utilize the latest boilerplates available.
- Ensure that you account for all necessary work or line items in your procurement.
- If your procurement is grant-funded, ensure that the granting agency requirements, including the solicitation threshold amounts, are met.
- The City Attorney must approve formal solicitations.
- The Notice Inviting Bids provides information regarding:
 - The type of contract being issued;
 - Where the specifications can be obtained;
 - The date and time at which responses are due and will be opened.
- Any bid received after the stated deadline will not be accepted. At the time of bid opening, which is usually held in the City Clerk's Office, each bid is opened, and the respective bid prices are read aloud.

Evaluation Guidelines for Competitive Bids

The guidelines listed below comprise best practices and specific instructions from the City's Purchasing Municipal Code (PRMC 3.20). Together, they are designed to help staff apply appropriate evaluations to a competitive bid. All bids shall be placed in a sealed envelope and delivered to the City as specified in the Notice Inviting Bids. Sealed bids are typically opened by the City Clerk.

The Soliciting Department Review for all Necessary Requirements, Licenses, and/or Certifications such as the following:

- State License Requirements (if outlined in the Bid Document)
- Certification Requirements (if outlined in the Bid Document)
- Debarment and Suspension (Required for Federal Projects) - not on Debarred/Excluded Parties List (Sam.gov): include printed verification
- Department of Industrial Relations Registration (Required for Public Works): include printed verification
- Attendance of Pre-bid Meeting (if Mandatory)

Award of bid and determination of responsiveness: Departments are advised to review bids for responsiveness. The contract shall be awarded to the lowest responsive and responsible bidder.

The required forms include, but are not limited to:

- Declaration of non-collusion
- Bidder's Bid
- Bid Security (if outlined in the Bid Document)

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- Signed (acknowledged) Addenda

Competitive Selection is a process whereby various criteria are used to determine which proposer offers the City the overall best value. Competitive selection utilizes RFPs and has different types of criteria for the selection process. A contract can be awarded for reasons other than the lowest price.

Formal Competitive Selection Guidelines

RFPs outline the details by way of a Scope of Work that defines what the selected firm will do for the City, such as conducting a study, delivering a customized software program, etc.

- Proposals are assessed via evaluation criteria that explain how the proposals will be evaluated, and a firm selected.
- The Competitive Selection process for an RFP is not determined by price only. In fact, the price needs not to be a criterion. Prior experience of the firm and key people to be assigned to the project are typical criteria.
- RFPs list those items under the title *Contents of Proposals*, which a proposer is required to provide in order for their proposal to be responsive and considered.
 - There should be a relationship between the *Contents of Proposals* and the evaluation criteria. For example, if the evaluation criterion is prior experience, the *Contents of Proposals* section should require the submission of resumes, references, corporate history, etc.
- Unlike Competitive Bid contracts, contracts subject to Competitive Selection are not required to be noticed in the newspaper. However, Department will place a notice on the City's bid notification system. If federal or state grants/funds are utilized, departments should review the requirements for advertisement.
- The City Attorney Office must approve all RFPs prior to issuance.

Soliciting Department prepares the RFPs with the City's standard boilerplate, which includes the City's legal requirements and the following descriptive elements:

1. Introduction: This section states the general nature and purpose of the RFP. The project should be described in as much detail as needed to provide the reader with a basic understanding of the request and requirements necessary to perform the work.
2. Background: This section provides a brief history, justification, or rationale for the project. Such data should include, but not be limited to, a brief description of the City (e.g., population, square miles) and any other information regarding the demographics of the City that will give the prospective proposers an understanding of the community.
3. Objective: This section states the specific goal. It explains what is expected at the

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- end of the contract and what is anticipated from the contractor's services.
4. **Scope of Services/Scope of Work (SOW):** This section provides guidance and clarity to prospective bidders for their understanding of the work to be undertaken. SOWs are divided into two categories: performance-based (professional services contracts) and design-based (architectural or IT-related). The SOW should define the level of effort that is expected. SOWs should include information regarding any environmental impact the project may have under the California Environmental Quality Act (CEQA).
 5. **Location:** This section provides the project's location, that is, where the services are to occur, and includes the name and phone number of the City's contact person. Pictures, maps, and diagrams should be included when possible.
 6. **Service Dates:** This section provides the anticipated commencement and ending dates for which services will be required and any other milestones that need to be met to complete the project on time successfully.
 7. **Evaluation Criteria:** This section defines specific evaluation criteria. Criteria must be assigned specific point values or percentages used to evaluate each proposal. A typical evaluation matrix would specify the weights used to evaluate the proposals, for example, technical 30%, cost 20%, customer service 15%, training 15%, experience 10%. If the project has a limited budget, a budget range may be included in the RFP.

Pre-proposal meetings are scheduled and set up by the Soliciting Department. Addenda are typically developed by the Soliciting Department and sent to potential bidders.

Evaluation Guidelines for Competitive Selection

The guidelines below consist of best practices and specific instructions from the City's Purchasing Municipal Code (PRMC 3.20). Together, they are designed to help staff apply appropriate evaluations to a competitive selection.

Departments must follow the evaluation section of the RFP. Departments are advised to use evaluators that are subject matter experts, such as consultants, City employees, and employees of other agencies to ensure that the proposals meet the technical requirements of the Department. Finally, Departments should maintain (file) backup documentation of each proposal's "evaluation criteria" results.

The Soliciting Department should send the RFP and addenda posted to the Evaluation Review Panel prior to receipt of the proposal.

The Department Lead should have a meeting with the Review Panel to ensure everyone understands the RFP Statement of Work and the evaluation criteria and discuss any potential conflicts and the timeline for the RFP proposal review.

The Soliciting Department reviews for all necessary requirements, licenses, and/or certifications outlined in the RFP, similar to the required documents listed for the Bid.

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Evaluation Method for RFPs:

The following evaluation method is recommended:

1. All factors are considered and scored according to the established criteria.
2. It is recommended to establish a minimum acceptable score each proposal would have to achieve in order to move forward in the process. Proposals that do not meet the minimum level would not advance to the final evaluation step.

Example:

Category	Proposal A	Proposal B	Proposal C
Technical (40%)	35	38	40
Qualifications (40%)	35	30	40
Experience (20%)	20	18	16
Total Points	90	86	96

If the minimum acceptable score is 90, only proposal A and C will advance to the final evaluation step. Staff can then negotiate the price with firms A and C and determine to which vendor the contract shall be awarded based on the score and cost.

Evaluation Guidelines for Applying an Ethical Standard:

This section of the Evaluation Guidelines is designed to guide staff in applying basic ethical standards to the evaluation process. Staff is strongly advised to comply with all ethics standards administered by the Human Resources Department. Staff is generally recommended to eliminate any known bias from their evaluation process. Additionally, staff is advised that the City's purchasing processes are all public processes. Therefore, they should make known any impact a contract award can have on them personally or professionally. Furthermore, staff is advised to consider recusing themselves from being an evaluator in the following general instances:

- Has or has had a personal or professional relationship with any of the vendors in contention.
- Will be evaluating alongside a subordinate or a supervisor.
- Have already received a presentation related to the current proposal from any of the vendors in contention.
- Have the potential to receive a direct or indirect benefit based on the award or non-award of the contract.

Exemptions from Competitive Bidding or Competitive Selection

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Although all contracts \$30,000 or more are subject to either Competitive Bidding or Competitive Selection, under certain circumstances, the process may be dispensed with, and an exemption may be granted. It is important to note that an exemption only exempts the competitive portion of the purchasing process. All other requirements (forms and procedures) still apply.

- **Emergency:** As defined in CPCC Section 22035, in cases of emergency when repair or replacements are necessary, the City may proceed at once to replace or repair any public facility without adopting plans, specifications, strain sheets, or working details, or giving notice for bids to let contracts. The work may be done by day labor under the direction of the City, by contractor, or by a combination of the two. The day labor includes the use of maintenance personnel employed on a permanent or temporary basis. The City Manager can authorize a purchase due to an unexpected and urgent request where health and safety or public resource conservation is at risk. The procurement must be reported to Council at the next Council Meeting for ratification if the amount has been subject to approval of the City Council.
- **Sole source –** The City may dispense with the bidding requirements if it finds that the materials, supplies, equipment, or services are unique because of their quality, durability, availability, or fitness for a particular use and are available only from one (1) source, or, if available from more than one (1) source, can be purchased from the manufacturer or service provider for a lower price. If the cost of such sole source purchasing is \$50,000 or greater, the City Council’s approval shall be required.
- **Contracts with other government entities for supplies, services, and equipment:** The City may enter into contracts with other government agencies without a competitive process.
- **Cooperative or piggyback purchasing –** The City may be exempted from a competitive procurement process when cooperate or piggyback with another governmental agency.
- **Personal and professional services:** The City may award personal and professional service contracts less than \$50,000, if the procurement does not include any federal funding, based on demonstrated competence and the professional qualifications necessary for the satisfactory performance of the service required.

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Federal and State Requirements

Suppose a State or Federal agency has any level of authority regarding your purchase. In that case, it is incumbent upon the soliciting Department to follow any and all procurement rules required for the specific purchase. Please be prepared to provide detailed instructions directly from the federal or state agency that governs your solicitation. Below are a few general guidelines to consider which may govern your procurement. It is important to note that this section is not designed to provide all federal or state requirements. If you are making a purchase bound by federal or state rules, you are strongly advised to gather and assemble all necessary forms, procedures, and policies that govern your solicitation.

- Federal or state grants: If the procurement is grant-funded partially or completely, the city must meet all granting agency requirements, including the solicitation threshold amounts. **The most restrictive policy should be followed.**
- Public projects: As defined in CPCC Section 22002, a public project includes but may be not limited to construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving any publicly owned, leased, or operating facility. A public project does not include maintenance work. The city shall procure for a Public Project by following the requirements and bidding limits set forth by the California Uniform Public Construction Cost Accounting Act (UPCCAA), which adjusts the requirements and thresholds periodically for efficiency and inflation. The City's Municipal Code 3.48 provides more specific guidelines for public project procurement.

Consultant Selection and Procurement

For example, the City receives grants from the Department of Transportation via Caltrans. According to 23 CFR “ Highway” Part 172 “Procurement, Management, and Administration of Engineering and Design Related Services”, Section 172.5(b)(1) (<https://www.ecfr.gov/current/title-23/chapter-I/subchapter-B/part-172>), the City shall follow the procedures detailed in the Local Assistance Procedures Manual (LAPM) Chapter 10 “Consultant Selection” (<https://dot.ca.gov/programs/local-assistance/guidelines-and-procedures/local-assistance-procedures-manual-lapm>) for the procurement, management, and administration of engineering and design related consultant services funded in whole, or in part, with Federal-aid highway program funds.

Departments are responsible for reviewing and validating that all of the Caltrans and Federal requirements, including contract language that is included in their solicitation prior to advertisement of the solicitation.

Departments are advised to adhere to all Federal standards applicable to their funding as it relates to the purchasing. The link below contains the 2 CFR 200, Uniform

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Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards:

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1>

PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

Below is an excerpt for immediate reference:

- § 200.214 Suspension and debarment
- § 200.215 Never contract with the enemy
- § 200.216 Prohibition on certain telecommunications and video surveillance services or equipment.
- § 200.318 General Procurements Standards
- § 200.319 Competition
- § 200.320 Methods of Procurement to Be Followed – Thresholds are set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1 and adjusted periodically for inflation:
 - Micro-purchases
 - Small purchases
 - Sealed bids
 - Competitive proposals
 - Non-competitive Negotiation
- § 200.321 Contracting with Small and Minority Businesses, Women’s Business Enterprises, and Labor Surplus Area Firms
- § 200.322 Domestic preferences for procurements
- § 200.323 Procurement of recovered materials
- § 200.324 Contract cost and price
- § 200.325 Federal awarding agency or pass-through entity review
- § 200.326 Bonding requirements
- § 200.327 Contract provisions & Appendix II to Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

Federal terms and conditions include, but not be limited to, the following:

- Equal Employment Opportunity
- Davis-Bacon Act and Copeland “Anti-Kickback” Act
- Contract Work Hours and Safety Standards Act
- Clean Air Act and Federal Water Pollution Control Act
- Debarment and Suspension Certification to ensure that a contract is not to be awarded to parties listed on the System for Award Management’s (SAM) “List of Parties Excluded from Federal Procurement or Non-Procurement Programs.”

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Change Order

If a contract or purchase order originally approved by a Department Head, Finance Director or the City Manager later requires authorization for additional expenditures or costs that, if included as part of the original contract, would have exceeded the Department Head's, Finance Director's or City Manager's contract approval authority, any amendment(s) authorizing such additional expenditures or costs shall be:

- Approved by the Department Head if the additional expenditures and costs, had they been included in the original contract, would have still been within \$5,000;
- Approved by the Finance Director if the additional expenditures and costs, had they been included in the original contract, would have exceeded \$5,000 but below \$30,000. Also, staff should conduct an informal bid or provide a sole source form approved by the Finance Director;
- Approved by the City Manager if the additional expenditures and costs, had they been included in the original contract, would have exceeded \$30,000 but below \$50,000. Also, staff should conduct a formal bid or provide a sole source form approved by the City Manager;
- Approved by the City Council if the additional expenditures and costs, had they been included in the original contract, would have exceeded the City Manager's approval authority of \$50,000.

Insurance Guidelines

In general, when a vendor is performing work for the City, whether on City property or not, some form of insurance may be required, regardless of the amount of a purchase order or the length of time the vendor will be on City premises. If in doubt whether the insurance documentation submitted by a vendor complies with the City's insurance requirements, you may request Risk Management review and approve the insurance prior to submitting a Requisition to the Finance Department. In an effort to assist vendors in complying with the City's insurance requirements, it may be helpful to provide the vendor a copy of the City's General Insurance Requirements. A copy of this document and other types of coverages can be obtained from Risk Management.

Types of Coverage may include, but not be limited to, general insurance requirements, construction type risks, contracts with professional liability, contracts with software, cyber liability, and professional liability.

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Contract Types

The City has several standard contracts, each with its own particular terms and conditions. The contracts include supplies and equipment purchase orders, professional services contracts, etc. The type of contract used for a particular transaction is determined by the nature of the transaction.

Contract Approval Process

Soliciting Department makes sure that there are sufficient funds in the budgeted accounts/projects before the contract is approved by the appropriate approval authority. Department verifies the contract's fiscal impact included in the agenda report. The contract approval authority is defined in PRMC 3.20.210.

Soliciting Department prepares a draft contract, has it reviewed by the City Attorney, and then approved by the appropriate authority before a contract can be effective.

Per PRMC 2.04.140, the city manager shall examine all proposed contracts to which the city may be a party, and may sign on behalf of the city any contract authorized by the city council, excepting where the council directs that some other officer or officers shall do so. Therefore, unless directed by the City Council, no other employees are authorized to bind the City into a contract.

Glossary

ADA

The Americans with Disabilities Act (ADA) became law in 1990. The ADA is a civil rights law that prohibits discrimination against individuals with disabilities in all areas of public life, including jobs, schools, transportation, and all public and private places that are open to the general public. The purpose of the law is to make sure that people with disabilities have the same rights and opportunities as everyone else. The ADA gives civil rights protections to individuals with disabilities similar to those provided to individuals on the basis of race, color, sex, national origin, age, and religion.

Bid security is a bond or deposit which guarantees that the bidder/proposer, if awarded the contract, will accept the contract as bid.

Bid specification is a document that states the requirements to which a given product or service must conform.

Competitive bidding is the process of inviting and obtaining bids from competing sources in response to advertised competitive specifications and by which an award is made to the lowest and best bidder meeting the specifications.

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Competitive selection is a process whereby various criteria are used to determine which proposer offers the City the overall best value. Competitive selection is used for services.

Contract is an obligation, such as an accepted offer, between competent parties upon a legal consideration to do or abstain from doing some act. The essential elements of a contract are: 1) an offer and an acceptance of that offer; 2) the capacity of the parties to contract; 3) consideration to support the contract; 4) a mutual identity of consent; 5) legality of purpose; and 6) definiteness.

Exemption is a limited action by which a purchase may be made without the Competitive Bidding or Competitive Selection processes.

General service is a service of a general nature (as opposed to personal and professional services). If it is determined by the City that all vendors providing a service classification can equally provide the service satisfactorily, a bid process would be appropriate. However, if factors other than price need to be considered in awarding the contract, the RFP process may be used.

Professional services require a high degree of professional, educational, or technical skill, such as services rendered by architects, engineers, bond underwriters, actuaries, attorneys, auditors, software service providers, web designers, and others.

Purchase Order (PO) is a written document to a vendor formalizing the City's terms and conditions of a proposed transaction, such as a description of the requested items, delivery schedule, terms of payment, and transportation. (PRMC 3.20.070)

Request for Proposal (RFP) is a document used to solicit proposals from potential providers for goods and services. Price is usually not a primary evaluation factor. It provides for the negotiation of all terms, including price prior to contract award.

Requisition (RX) is a document created by a requestor to initiate the procurement of supplies, services, and equipment. It includes a description of the purchase and other information that is relative to the transaction. An RX is not a purchase order and shall not be used or represented as such. (PRMC 3.20.060)

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RESOLUTION NO. 7176

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PICO RIVERA, CALIFORNIA, APPROVING THE FORM OF A PRELIMINARY OFFICIAL STATEMENT IN CONNECTION WITH TAXABLE PENSION OBLIGATION BONDS TO REFINANCE THE CITY'S OBLIGATION TO THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM, APPROVING THE FORM OF A CONTINUING DISCLOSURE CERTIFICATE, APPROVING A PENSION FUNDING POLICY, AMENDING RESOLUTION NO. 7134 AND APPROVING ADDITIONAL ACTIONS RELATED THERETO

WHEREAS, the City of Pico Rivera (the "City") has previously adopted a retirement plan pursuant to the Public Employees' Retirement Law, commencing with Section 20000 of the Government Code of the State of California, as amended (the "Retirement Law") and elected to become a contracting member of the California Public Employees' Retirement System ("PERS");

WHEREAS, the Retirement Law and the contract (the "PERS Contract") effective February 1, 1959, between the Board of Administration of PERS and the City Council of the City (the "City Council") obligates the City: (i) to make contributions to PERS to fund pension benefits for certain City employees; (ii) to amortize the unfunded accrued actuarial liability with respect to such pension benefits; and (iii) to appropriate funds for the foregoing purposes;

WHEREAS, pursuant to Resolution No. 7129 adopted by the City Council on April 27, 2021 (the "Prior Resolution"), the City previously authorized the issuance of its City of Pico Rivera Pension Obligation Bonds, Series 2022 (Federally Taxable) (the "Bonds") pursuant to the provisions of Articles 10 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code, commencing with Section 53570 of said Code (the "Bond Law"), in a maximum principal amount not to exceed that required for the purpose of refunding all or a portion of the City's current obligation to PERS for fiscal year 2021-22, pursuant to the PERS Contract, to pay all or a portion of the unfunded accrued actuarial liability of the City (the "Unfunded Liability") with respect to pension benefits under the Retirement Law and the PERS Contract, to pay capitalized interest on the Bonds and to pay the costs of issuance of such Bonds, including the underwriter's discount and any original issue discount on such Bonds;

WHEREAS, pursuant to the Prior Resolution, the City Council also approved the forms of certain legal documents in connection with the issuance of the Bonds, including a Trust Agreement and a Bond Purchase Agreement;

WHEREAS, pursuant to the Prior Resolution, the City Council also authorized the institution of a proceeding for judicial validation of the Bonds and the Trust Agreement in the Superior Court of Los Angeles County, under and pursuant to the

provisions of Sections 860 et seq. of the California Code of Civil Procedure (the "Validation Proceeding");

WHEREAS, a default judgment was entered in the Validation Proceeding on September 23, 2021, determining that the Bonds and the Trust Agreement will be valid and legal obligations of the City;

WHEREAS, the City Council has determined that it is in the best interests of the City and its residents to proceed with the issuance of the Bonds and the sale thereof to the underwriter named in the Bond Purchase Agreement;

WHEREAS, Rule 15c2-12 promulgated under the Securities Exchange Act of 1934 ("Rule 15c2-12") requires that, in order to be able to purchase or sell the Bonds, the underwriter thereof must have reasonably determined that the City has undertaken in a written agreement or contract for the benefit of the holders of the Bonds to provide disclosure of certain financial information and certain events on an ongoing basis;

WHEREAS, in order to cause such requirement to be satisfied, the City desires to execute and deliver a Continuing Disclosure Certificate (the "Continuing Disclosure Certificate") in connection with the issuance of the Bonds;

WHEREAS, Rule 15c2-12 also requires that, in order to offer the Bonds for sale to the public, the underwriter must receive a disclosure document with respect to the Bonds and the City;

WHEREAS, in order to cause such requirement to be satisfied, the City has prepared a Preliminary Official Statement (the "Preliminary Official Statement") in connection with the issuance of the Bonds;

WHEREAS, all acts, conditions and things required by the laws of the State of California to exist, to have happened and to have been performed precedent to and in connection with the consummation of the financing authorized hereby do exist, have happened and have been performed in regular and due time, form and manner as required by law, and the City is now duly authorized and empowered, pursuant to each and every requirement of law, to consummate such financing for the purpose, in the manner and upon the terms herein provided;

WHEREAS, the City Council desires to amend Resolution No. 7134 to provide that the true interest cost of the Bonds shall not exceed 5.00%; and

WHEREAS, the City Council recognizes that issuance of the Bonds is one tactic in a broader strategy to manage the City's pension costs and, as such, recognizes the benefits of adopting a pension funding policy.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pico Rivera as follows:

SECTION 1: The City Council does hereby find and declare that the above recitals are true and correct.

SECTION 2: The City Council hereby reaffirms its approval of the issuance of the Bonds upon the terms and conditions set forth in the Prior Resolution and authorizes staff to proceed with a public sale of the Bonds.

SECTION 3: The form of Preliminary Official Statement presented at this meeting, with such changes, insertions and omissions therein as may be approved by the Mayor, the Mayor Pro Tem, the City Manager, the Assistant City manager or the Director of Finance, and their authorized designees (the "Designated Officers"), is hereby approved, and the use of the Preliminary Official Statement in connection with the offering and sale of the Bonds is hereby authorized and approved. Each Designated Officer is hereby authorized to certify on behalf of the City that the Preliminary Official Statement is deemed final as of its date within the meaning of Rule 15c2-12 (except for the omission of certain final pricing, rating and related information as permitted by Rule 15c2-12). The Designated Officers are each hereby authorized and directed to furnish, or cause to be furnished, to prospective bidders for the Bonds a reasonable number of copies of the Preliminary Official Statements.

SECTION 4: The preparation and delivery of an Official Statement, and its use in connection with the offering and sale of the Bonds, is hereby authorized and approved. The Official Statement shall be in substantially the form of the Preliminary Official Statement, with such changes, insertions and omissions as may be approved by a Designated Officer (including changes to reflect the delivery of a municipal bond insurance policy and/or debt service reserve insurance policy for the Bonds, as approved pursuant to the Prior Resolution), such approval to be conclusively evidenced by the execution and delivery thereof. The Designated Officers are each hereby authorized and directed, for and in the name of and on behalf of the City, to execute the final Official Statement and any amendment or supplement thereto for and in the name and on behalf of the City.

SECTION 5: The form of Continuing Disclosure Certificate presented at this meeting is hereby approved, and the Designated Officers are each hereby authorized and directed, for and in the name and on behalf of the City, to execute and deliver the Continuing Disclosure Certificate in substantially said form, with such changes, insertions and omissions therein as the Designated Officer executing the same may require or approve, such approval to be conclusively evidenced to the execution and delivery thereof.

SECTION 6: U.S. Bank Trust Company, National Association is hereby appointed to act as Trustee under the Trust Agreement.

SECTION 7: Stifel, Nicolaus & Company, Incorporated (the "Underwriter") is hereby appointed to act as Underwriter under the Bond Purchase Agreement.

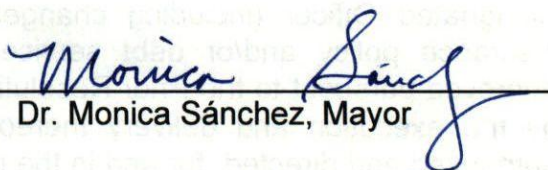
SECTION 8: The Designated Officers are, and each of them hereby is, authorized and directed to execute and deliver any and all documents and instruments and to do and cause to be done any and all acts and things necessary or proper for carrying out the transactions contemplated hereby, including, but not limited to, the execution and delivery of any documents required by PERS in order to complete the issuance of the Bonds and the refunding of the Unfunded Liability. All actions heretofore taken by the Designated Officers and by any other officers, employees or agents of the City with respect to the issuance of the Bonds, or in connection with or related to any of the agreements or documents referenced herein, are hereby approved, confirmed and ratified.

SECTION 9: The City Council hereby approves the Pension Funding Policy presented at this meeting.

SECTION 10: Section 6 of Resolution No. 7134 is hereby amended to provide that the true interest cost of the Bonds shall not exceed 5.00%.

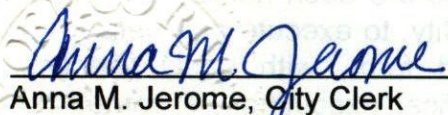
SECTION 11: The City Clerk shall attest to the passage of this resolution and it shall thereupon be in full force and effect.

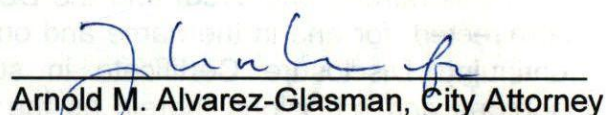
APPROVED AND PASSED this 26th day of April, 2022.


Dr. Monica Sánchez, Mayor

ATTEST:

APPROVED AS TO FORM:


Anna M. Jerome, City Clerk


Arnold M. Alvarez-Glasman, City Attorney

AYES: Camacho, Lara, Lutz, Elias, Sanchez
NOES: None
ABSENT: None
ABSTAIN: None

POLICY

The Pension Funding Policy (the “Policy”) is intended to support the decision-making process of the City Council as it applies to the City’s unfunded pension liability and should be consistent with the City’s financial goals and policy objectives.

This Policy is intended to work in conjunction with the City’s other adopted financial policies, including the Debt Management Policy and the City’s General Fund Reserve Policies. This Policy does not cover other post-employment benefits, known as OPEB, which principally involves retiree health care benefits and associated liabilities. Nothing in this Policy shall constitute an obligation upon the City, nor an implied contract. The City Council may revoke or amend this Policy by resolution at any time.

PURPOSE

The City’s main objective shall be to reduce its unfunded pension liabilities in the most cost-efficient, fiscally prudent, and sustainable manner possible. As with any fiscally prudent policy, the City recognizes that this Policy should:

- Maintain the City’s sound financial position;
- Ensure the City has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenditures;
- Protect the City’s creditworthiness;
- Provide guidance in making annual budget decisions;
- Ensure that all pension funding decisions are structured to protect both current and future taxpayers, ratepayers, employees and residents of the City; and
- Ensure that the structure of Pension Obligation Bonds, if authorized and issued, is consistent with the City’s strategic planning goals, objectives, capital improvement program, budget, and/or Debt Management Policy.

BACKGROUND

CalPERS Plan

The City contributes to the California Public Employees Retirement System (“CalPERS”), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California.

All qualified permanent and probationary employees are eligible to participate in the City’s CalPERS Miscellaneous Plan. Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

The City has three different retirement benefit tiers based on date of hire:

- Tier I: 2.5% at 55 for employees hired on or before June 30, 2012
- Tier II: 2.0% at 60 for employees after June 30, 2012

- Tier III: 2.0% at 62 for all new members to CalPERS, as defined by Assembly Bill 340/ Public Employees' Pension Reform Act (PEPRA)

Every August, CalPERS completes a new actuarial valuation report, dated as of June 30th, and calculates the City's Unfunded Accrued Liability ("UAL") as of the new valuation date. If the value of the funded assets is not equivalent to this new liability amount, the City will incur a new UAL at that point in time. The UAL may increase or decrease from year to year, due to the following factors:

- Changes in actuarial assumptions and experience changes (e.g., changes in the discount rate, changes in demographic experience, etc.);
- Changes in actuarial gains and losses due to asset returns being higher or lower than expected;
- Changes in plan benefits; and/or
- Changes in number of employees participating (Classic/PEPRA), employee pickup of plan contributions, etc.

To meet its pension obligations, the City is statutorily required to make payments to CalPERS on an annual basis, which is comprised of two components: Normal Costs and UAL Payments.

Council Plan

The City also has available a supplemental retirement benefit plan for City council members ("Council Plan") on or after July 1, 2002. This plan is a single-employer defined benefit pension plan administered by Public Agency Retirement Services ("PARS"), who serves as the trustee for the Council Plan. As a result of PEPRA amendments, the City has decided to close this plan to any new council members elected or appointed on or after January 1, 2013.

The Council Plan provides a benefit equal to 4% of final compensation times benefit service, capped at 10 years of service. This plan is a single-employer defined benefit plan. Eligibility for these benefits is defined as reaching age 55 and completing 5 years of continuous City council service. Employees terminating employment with the City after 5 years of service but prior to age 55 will receive a deferred retirement benefit to commence at age 55.

Section 115 Trust

On October 10, 2017, the City Council approved the establishment of an irrevocable Section 115 Trust with PARS Pension Rate Stabilization Program ("PRSP") through which the City can pre-fund its pension obligations. The Section 115 Trust allows the City to build its pension reserve while maintaining oversight of investment management and control over the risk tolerance of the portfolio. Monies set aside in this trust can be used to ease budgetary pressures resulting from unanticipated spikes in employer contribution rates. For example, the City can set aside year-end surplus to use in future years when the required contribution is less affordable. The 115 Trust is held by US Bank, with investment strategies being determined by the City. In January of 2018, the City established the trust with an initial \$1 million contribution. As of the date of this policy, the current balance in the 115 Trust is \$1,329,992.77.

FUNDING GOAL

As of June 30, 2020, the City's CalPERS pension plan was 65% funded. It shall be the City's initial goal to strive to fund the CalPERS pension plan at 85% to 90%, with an overall goal to strive to a 100% funding level. The City shall explore the use of funding strategies as outlined below in order to achieve its future funding goals.

FUNDING STRATEGIES

The City will explore, and if financially feasible, pursue the funding strategies identified below to help address its unfunded retirement liabilities. The strategies represent a combination of internal budgeting and policy directives, as well as financing mechanisms. The City should seek to "reinvest" all or a portion of the savings realized from the implementation these strategies.

A. Allocation of Liabilities Across Funds

The City shall continue allocating pension costs across all applicable funds on a percentage of payroll basis. To the extent practicable and legally feasible, the City shall apply the cost of pensions to all applicable user rates, fees and charges associated with enterprise funds/grant programs.

B. Use of Reserves and Allocation of Additional Resources

Due to a variety of factors, such as economic expansion, frugal operations, or changes to various projects and programs, the City may end a fiscal year with a surplus of revenues over expenditures, encumbrances and reserve commitments. Budget surplus funds are those surplus funds that result after closing the City's accounting records for a fiscal year. On an annual basis, the City Manager will recommend allocations to the City Council on the use of budget surplus funds consistent with the uses identified in the Fund Balance Policy. After deficits, reserve deficiencies and other matters of fiscal concern, the City Manager or his/her designee may recommend that remaining budget surplus funds be used to address long-term pension liabilities. While this policy on the use of reserves and one-time monies is a stated policy goal, individual funding decisions shall be proposed on a case-by-case basis by the City Manager to the City Council.

To the extent that the City has: excess reserves, unspent budget monies at year-end, unspent proceeds from a capital project, and/or one-time revenues, the City shall endeavor to apply a portion of such monies toward its unfunded pension liabilities. The allocation of additional resources shall be made on a case-by-case basis by the City Council, with input from the City Manager after all discretionary fund reserve balances and one-time monies have been reviewed by City staff.

C. Annual Pre-Pay Contribution

For all plans, the City shall annually prepay its UAL payment to ensure it received the ~ 3.0% discount (reduction) to the required payment amount. Prepayment will require City staff to ensure the City has sufficient cash available at the beginning of each fiscal year (July) to make the prepayment in addition to all other expected draws upon city cash accounts.

D. Tax-Exempt Exchange

To the extent the City has pay-go tax-exempt capital projects, the City may consider financing such projects with tax-exempt bonds and using the budgeted pay-go funds to make additional discretionary payments towards the UAL. In this case, the City would then use the budgeted UAL payments to pay debt service on the tax-exempt bonds and realize savings from the differential between the tax-exempt bond borrowing rate and the Discount Rate.

E. Leveraged Refunding

When issuing refunding bonds for savings, the City shall consider applying all or a portion of debt service savings toward paying down the appropriate fund's share of UAL.

F. Pension Obligation Bonds (POBs)

Pension obligation bonds (POBs) are taxable bonds that state and local governments have issued as part of an overall strategy to fund the unfunded portion of their pension liabilities. The economic benefit of POBs is premised on the assumption that the bond proceeds, when invested with pension assets in higher-yielding asset classes, will be able to achieve a rate of return that is greater than the interest rate owed over the term of the bonds.

The City may opt from time-to-time to use taxable bonds to “refinance” a portion of its unfunded pension liability. There is risk of failing to achieve the targeted rate of return that can burden the City with both the debt service requirements of the taxable bonds and the unfunded pension liabilities that remain unmet because the investment portfolio did not perform as anticipated. To mitigate this risk, the City shall undertake the following measures prior to and during the issuance of pension obligation bonds as part of a comprehensive strategy to address the City's unfunded liabilities.

GUIDELINES FOR ISSUANCE OF POBs

The City shall adhere to the following general guidelines for issuance of POBs:

- The bonds shall be structured to target a pension funding ratio of not to exceed 100% with the application of bond proceeds.
- The bonds shall not be structured to extend the final maturity date or defer payments.
- The bonds shall be structured with the most flexible prepayment option that can be achieved in the market without interest rate penalty at the time of issuance.
- The bonds shall not finance non-current normal costs; they shall only be used to refinance unfunded pension liabilities
- The POBs shall result in positive budgetary savings as determined by the City Manager/Finance Director
- Issuance of POBs requires approval by City Council

TARGETING STRATEGIES

To maximize interest costs savings, the City shall apply Additional Discretionary Payments (“ADPs”) toward the Amortization Bases with the longest remaining term (maturity). Should the City seek to optimize budgetary (cash flow) impact, it should seek to apply these monies toward the Amortization Bases with the shortest term, and/or retain in a restricted reserve intended to serve as a pension stabilization fund. Specific recommendations regarding how monies shall be applied

toward unfunded pension as well as the Section 115 Trust shall be provided by City staff each year, as part of the mid-year budget update provided to Council.

All pre-funding decisions will require detailed financial analysis to be performed; and shall include proper documentation of the analysis, methodology, and decision-making process.

REINVESTMENT OF SAVINGS

Should the City issue POBs, the City will realize a budgetary cash savings in the first year of refinancing its UAL pension debt, as determined by comparing POB debt service payment against the actuarially determined UAL payment made to CalPERS included in the City's audited ACFR. The City shall endeavor to deposit all or a portion of that budgetary savings amount into the City's Section 115 Trust to offset any future UAL costs that arise. The City shall direct the deposit into the 115 Trust as part of its mid-year budget update, subject to approval by City Council.

USE OF SECTION 115 TRUST

The City shall utilize Section 115 Trust funds to mitigate rising pension costs in future years, in order to maintain budget smoothing and service sustainability. Should UAL payments exceed the level during the fiscal year in which POBs are issued, due to setbacks in funding progress, market returns, or actuarial changes, the City shall have the flexibility to utilize Section 115 Trust funds to pay pension costs. Specific recommendations regarding use of Section 115 Trust funds shall be provided by City staff each year, subject to availability of funds and funding priorities.

POLICY REVIEW

Funding a defined benefit pension plan requires a long-term horizon. As such, the City will review this policy at least every two years to determine if changes to this policy are needed to ensure adequate resources are being accumulated.

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RESOLUTION NO. 7262

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PICO RIVERA,
CALIFORNIA, RATIFYING THE "INVESTMENT POLICY" FOR FISCAL
YEAR 2023-24**

WHEREAS, the City of Pico Rivera and the Successor Agency to the Dissolved Redevelopment Agency of the City of Pico Rivera (Successor Agency) have funds not required to satisfy immediate financial obligations; and

WHEREAS, the subject funds should be wisely and prudently invested in approved investment instruments; and

WHEREAS, the Investment Policy for the City of Pico Rivera and Successor Agency (the "Policy"), attached hereto as Enclosure (2) and made part of this Resolution, states it should be reviewed and approved by the City Council at least annually at a public meeting; and

WHEREAS, the City's and Successor Agency's Treasurer/Director of Administrative Services and the City's outside investment advisor, Chandler Asset Management, have determined that the existing and amended Policy adequately complies with California Government Code Section 53600, *et seq.*, government investment requirements; and

WHEREAS, the Policy was presented and considered by the City and Successor Agency for ratification at a duly noticed public meeting as required under Government Code Section 53646(a).

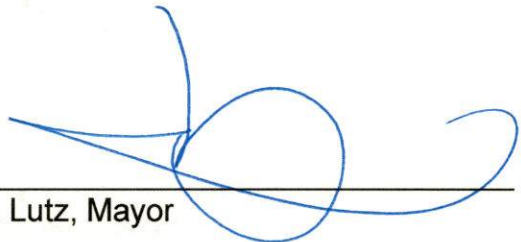
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pico Rivera as follows:

SECTION 1. The Policy is hereby ratified and adopted for FY 2023-24 pursuant to the requirements outlined in Government Code Section 53600, *et seq.*

SECTION 2. The City Clerk shall attest to the passage of this Resolution and it shall thereupon be in full force and effect.

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APPROVED AND PASSED this 11th day of April, 2023.



Erik Lutz, Mayor

ATTEST:



Cynthia Ayala, Jr. Deputy City Clerk

APPROVED AS TO FORM:



Arnold M. Alvarez-Glasman, City Attorney

AYES: Camacho, Garcia, Lara, Sanchez, Lutz
NOES: None
ABSTAIN: None
ABSENT: None

CITY OF PICO RIVERA

Administrative Services Department

Investment Policy for the City of Pico Rivera and Successor Agency



City of Pico Rivera Investment Policy

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City of Pico Rivera
Administrative Services Department
6615 Passons Boulevard
Pico Rivera, CA 90660
Phone 562.801.4392 • Fax 562.942.8828

1.0 Policy

The purpose of this document is to provide guidelines for the prudent investment of the City and Successor Agency's idle cash and outline policies for maximizing the efficiency of the City/Successor Agency's cash management system. The ultimate goal is to ensure security, maintain liquidity, and seek yield where appropriate. This investment policy is in accordance with the provisions in Sections 16429.1 and 53600 through 53684 of the California Government Code. (For the purposes of the remainder of this policy, any reference to "City" is inclusive of the Successor Agency.)

2.0 Scope

Included in the scope of the City's investment policy are the following major guidelines and practices to be used in achieving the City's primary investment objectives:

- Investment Authority and Responsibilities
- Eligible Financial Institutions
- Authorized Investments
- Investment Parameters
- Cash Management
- Evaluation of Investment Performance
- Investment Reporting
- Investment Policy Review and Adoption

It is intended that this policy cover all funds and investment activities under the direct authority of the City of Pico Rivera, Pico Rivera Successor Agency (formerly known as the Redevelopment Agency), Pico Rivera Housing Assistance Agency, the Pico Rivera Water Authority, and all other funds and investment activities under the direct authority of the Pico Rivera City Treasurer, except for bond proceeds which are governed by their respective indenture agreements.

Subject to the prior written consent and approval of the City Treasurer and City Manager,

financial assets held and invested by trustees or fiscal agents are excluded from this policy. However, such assets are nevertheless subject to the regulations established by the State of California pertaining to investments by local agencies as well as the related bond indentures.

3.0 Prudence

Pursuant to California Government Code, Section 53600.3, all persons authorized to make investment decisions on behalf of the City are trustees and therefore fiduciaries subject to the Prudent Investor Standard:

“...all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the Agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the Agency. Within the limitations of this section and considering individual investments as part of an overall strategy, investments may be acquired as authorized by law.”

Investment officers and other authorized persons responsible for managing City funds acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes provided that the Investment officers or other authorized persons acted in good faith. Deviations from expectations of a security's credit or market risk should be reported to the governing body in a timely fashion and appropriate action should be taken to control adverse developments.

4.0 Objective

In accordance with Government Code Section 53600.5, the primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

Credit Risk – is the risk of loss due to the failure of an issuer of a security. The City will minimize credit risk by:

- Limiting investments to the safest types of securities
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

Market Rate Risk – is the risk of market fluctuations due to overall changes in the general level of interest rates. The City will minimize the market rate risk by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools

Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets

(dynamic liquidity). A portion of the portfolio also will be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short term funds.

Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The City will invest in relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not normally be sold prior to maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

5.0 Delegation of Authority

The City Council is responsible for the management of the City's funds, including the administration of this investment policy. Management responsibility for the cash management of the City's funds is hereby delegated to the Treasurer.

The Treasurer will be responsible for all transactions undertaken and will establish a system of procedures and controls to regulate the activities of subordinate officials and employees. Such procedures will include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Treasurer.

The City may engage the services of one or more external investment advisers, who are registered under the Investment Advisers Act of 1940, to assist in the management of the City's investment portfolio in a manner consistent with the City's objectives. External investment advisers may be granted discretion to purchase and sell investment securities in accordance with this investment policy.

The City's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The City recognizes that in a diversified portfolio, occasional measured losses may be inevitable and must be considered within the context of the overall portfolio's return and the cash flow requirements of the City.

6.0 Ethics and Conflicts of Interest

The City adopts the following policy concerning conflicts of interest:

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

Officers and employees involved in the investment process shall disclose to the City Clerk any material interest in financial institutions that conduct business with the City of Pico Rivera and they shall further disclose any personal financial/investment positions that could be related to the performance of the City's investment portfolio.

Officers and employees shall not undertake personal investment transactions with the same individual with whom business is conducted on behalf of the City.

If there is an event subject to disclosure that could impair the ability of an officer or employee to make impartial decisions, the officer or employee must notify the City Manager in writing within ten (10) days.

7.0 Authorized Financial Dealers and Institutions

Pursuant to the State Code, Section 53601.5, the City shall transact business only with issuers, banks, savings and loans and registered investment securities dealers. The purchase of any investment, other than those purchased directly from the issuer, shall be purchased either from an institution licensed by the State of California as a broker/dealer, as defined in Section 25004 of the Corporations Code, who is a member of the National Association of Securities Dealers or a member of a Federally regulated securities exchange, a National or State-Chartered Bank, a Federal or State Association (as defined by Section 5102 of the Financial Code), or a brokerage firm designated as a Primary Government Dealer by the Federal Reserve Bank.

The Director of Finance will maintain a list of financial institutions authorized to provide investment services to the City, will not give full discretionary authority to external investment managers and will not use external investment managers to purchase or sell securities or manage the City's portfolio unless specifically approved by the City Council with a contract signed by the Mayor and City Attorney.

8.0 Authorized and Suitable Investments

Investment of City funds is governed by the California Government Code Sections 16429.1 and 53601. Investments may not have a term or maturity at the time of investment of longer than that authorized by Section 53601 or five (5) years unless the City Council has granted prior express authority. The percentage limitations shall apply to investments at the time of purchase. This investment policy further restricts the permitted investments to those below:

State Treasurer Local Agency Investment Fund (LAIF)

Government Code Section 16429.1: The City may invest up to the maximum amount pursuant to LAIF policy. LAIF is a diversified investment pool administered by the California State Treasurer. Monies invested with LAIF are pooled with State monies in

order to earn the maximum rate of return consistent with safe and prudent treasury management. The City, Housing Authority and Successor Agency have separate accounts, so the combined limit is three times the LAIF Policy maximum.

Local Government Investment Pools

Government Code Section 53601(p): The City may invest in a joint powers authority organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in 53601 (a) to (q), inclusive. There is no issuer limitation for Local Government Investment Pools.

US Government and Federal Agency Obligations

Government Code Sections 53601 (b) and (f): There is no limitation on the maximum of the City's portfolio that may be invested in U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value. The maximum percent of agency callable securities in the portfolio will be 20%.

Bankers Acceptances

Government Code Section 53601 (g): Up to twenty percent (20%) of the City's portfolio may be invested in Bankers Acceptances which are defined as bills of exchange or time drafts, drawn on and accepted by a commercial bank, which are eligible for purchase by the Federal Reserve System, although no more than 5% of the portfolio may be invested in Bankers Acceptances with any one commercial bank. Additionally, the maturity periods cannot exceed 180 days. Government Code Section 53601(g) allows 40% (30% with one bank).

Municipal Securities-

Government Code Section 53601 (C): Up to 30% of the City's portfolio may be invested in obligations of the City, the State of California and any local agency within in the State

of California. The securities must be “A” rated by one NRSRO. No more than 5% per issuer.

Government Code Section 53601 (D): Up to 30% of the City’s portfolio may be invested in obligations of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California. The securities must be “A” rated by one NRSRO. No more than 5% per issuer.

Commercial Paper

Government Code Section 53601 (h): A maximum of twenty-five percent (25%) of the City’s portfolio may be invested in highest tier (e.g. A-1, P-1, F-1 or higher) commercial paper as rated by Moody’s, Standard and Poor’s or Fitch rating service. Issuing corporations must be organized and operating in the United States, have \$500 million total assets, and have at least an “A” rating (by Moody’s, Standard and Poor’s or Fitch) on debt other than commercial paper. The maturity period cannot exceed 270 days. No more than 5% of the portfolio may be invested in any single issuer.

Repurchase Agreements

Government Code Section 53601 (j): Although permitted by State Statute, repurchase agreements and reverse repurchase agreements will not be used without prior City Council approval.

Certificates of Deposit and Passbook Savings Accounts

Government Code Section 53601 (i): There is no limit as to the amount of the investment portfolio that may be deposited in passbook savings accounts. Negotiable certificates of deposit are limited to thirty percent (30%) of the City’s monies which may be invested. For Negotiable certificates of deposits greater than the FDIC insured amount, the issuer

must be have short term ratings of “A-1” or long term ratings of “A” by a NRSRO. No more than 5% of the portfolio may be invested in any single issuer.

Corporate Medium Term Notes

Government Code Section 53601 (k): A maximum of 30% of the City’s portfolio may be invest in corporate medium term notes. The issuer is a corporation organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. The securities are rated in a rating category of “A” or its equivalent or better by at least one NRSRO. No more than 5% of the portfolio may be invested in any single issuer.

Asset Backed, Mortgage-Backed, Mortgage Pass-Through Securities, and Collateralized Mortgage Obligations.

Government Code Section 53601 (o): A maximum of 20% of the City’s portfolio may be invested in the above mentioned securities from issuers not defined in US Government and Federal Agency Obligations section. The securities must be rated “AA” or better by one NRSRO. No more than 5% of the portfolio may be invested in any single issuer.

Supranational Securities

Government Code Section 53601 (q): A maximum of 20% of the City’s portfolio may be invested in Supranational securities. The City can only purchase US dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank. The securities must be rated “AA” or better by one NRSRO. No more than 10% of the portfolio may be invested in any single issuer.

Money Market Funds

Government Code Section 53601 (l): Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. Sec 80a-1 et seq.) may be purchased if they meet the requirements of Government Code Section 53601 (l). No more than 20 percent of the total assets of the investments held by a local agency may be invested in mutual funds, and no more than 10 percent in any one mutual fund.

Other Investments

Other investments that are or become legal investments pursuant to State of California Government Code may be purchased only after the specific approval by the City Council.

Prohibited Investments

The City of Pico Rivera shall not invest in any investment instrument/pool/fund unless specifically allowed under the “Investment Types” section of this policy.

The City of Pico Rivera shall comply with Government Code Section 53631.5 which states, “[a] local agency shall not invest any funds pursuant to this article in inverse floaters, range notes, or interest-only strips that are derived from a pool of mortgages” and that “[a] local agency shall not invest any funds pursuant to this article in any security that could result in zero interest accrual if held to maturity.” Under a provision sunseting on January 1, 2026, securities backed by the U.S. Government that could result in a zero- or negative-interest accrual if held to maturity are permitted.

The purchase of a security with a forward settlement date exceeding 45 days from the time of the investment is prohibited.

Legislative Changes

Any State of California legislative action that further restricts allowable maturities, investment types or percentage allocations will be incorporated into the City of Pico Rivera Investment Policy and supersede any and all previous applicable language. If the City is holding an investment that is subsequently prohibited by a legislative change, the City may hold that investment, if it is deemed prudent by the Investment Officer, until the maturity date to avoid an unnecessary loss.

9.0 Review of Investment Portfolio

The securities held at the City of Pico Rivera must be in compliance with Section 8.0 Authorized and Suitable Investments at the time of purchase. Because some securities may not comply with Section 8.0 Authorized and Suitable Investments subsequent to the date of purchase, The Treasurer shall at least annually review the portfolio to identify those securities that so not comply. The Treasurer shall establish procedures to report to the City of Pico Rivera and to its oversight committee, should one exist, major and critical incidences of noncompliance identified through the review of the portfolio.

10.0 Investment Pools/Mutual Funds

As stated, a thorough investigation of an investment pool or mutual fund is required prior to investing and on a continual basis. At a minimum, the following information shall be on file for each pool and/or mutual fund:

1. A description of eligible investment securities, and a written statement of investment policy and objectives;
2. A description of interest calculations, how interest is distributed, and how gains and losses are treated;

3. A description of how these securities are safeguarded (including the settlement process), and how often these securities are priced and the program audited;
4. A description of who may invest in the program, how often, and the size of deposits and withdrawals;
5. A schedule for receiving statements and portfolio listings;
6. Whether reserves, retained earnings, etc. are utilized by the pool/fund;
7. A fee schedule and when and how fees are assessed; and
8. Whether the pool/fund is eligible for bond proceeds and/or will it accept such proceeds.

11.0 Collateralization

California law requires that public funds be collateralized. The depository must secure its public fund accounts by maintaining with the agent of the depository government securities having a market value of at least one hundred ten percent (110%) of the value of the public fund accounts. If a depository uses mortgage-backed securities (i.e., promissory notes secured by first mortgages or first deeds of trust) as collateral for public deposits, the market value of the mortgage-backed securities must be at least one hundred fifty percent (150%) of the value of the public fund accounts.

The collateralization requirement may be waived to the extent that funds are federally insured (currently up to \$250,000 per institution). For deposits equivalent to the maximum insured amount, security may also be waived for interest accrued on the deposit provided the interest is computed by the depository on the average daily balance of the deposits, paid monthly and computed on a 360-day basis.

12.0 Safekeeping and Custody

Securities will be held by an independent third-party custodian selected by the City as evidenced by safekeeping receipts in the City's name and monthly reports from the custodian. All investment transactions shall be conducted on a delivery-versus-payment

basis.

13.0 Diversification

The investments shall be diversified by:

- The diversification requirements included in the “Authorized Investments” section of this policy are designed to mitigate credit risk in the portfolio. No more than 5% of the total portfolio may be deposited with or invested in securities issued by any single issuer unless otherwise specified in this policy.
- Avoiding investment in securities that have low ratings
- Investing in securities with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LAIF), or money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

14.0 Maximum Maturities

In order to minimize the impact of market risk, it is intended that all investments will be held to maturity.

To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase or in accordance with state and local statutes and ordinances.

Investments may be sold prior to maturity for cash flow, appreciation purposes or in order to limit losses; however, no investment shall be made based solely on earnings anticipated from capital gains.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds.

15.0 Internal Controls

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the investment officer shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion.
- Separation of transaction authority from accounting and recordkeeping.
- Custodial safekeeping.
- Avoidance of physical delivery securities.
- Clear delegation of authority to subordinate staff members.
- Written confirmation of transactions for investments and wire transfers.
- Development of a wire transfer agreement with the lead bank and third party custodian

16.0 Cash Management

To obtain a reasonable return on public funds, the following cash management practices will be followed:

- Maintain maximum investment of all City funds not required to meet immediate cash flow needs.
- Except for cash in certain restricted and special funds, the City will consolidate cash balances from all funds to maximize investment earnings. Investment

income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

- Maximize the City's cash flow through immediate deposit of all receipts, use of direct deposit when available, and appropriate timing of payment to vendors.
- Maximize cash flow information available through the use of only one operating bank account.

17.0 Performance Standards

The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, taking into account the City's investment risk constraints and cash flow needs.

The investment portfolio shall be structured to optimize the return given the risk constraints and cash flow needs.

Investment performance shall be continually monitored and evaluated by the Investment Officer. Investment performance statistics and activity reports shall be generated on a quarterly basis for presentation to the City Council.

The Investment officer shall monitor and evaluate the portfolio's performance relative to the chosen market benchmark(s), which will be included in the quarterly investment report. The Investment officer shall select an appropriate, readily available index to use as a market benchmark.

18.0 Reporting

Monthly transaction reports will be submitted by the Treasurer to the City Council within 45 days of the end of the reporting period in accordance with California Government Code Section 53607. The City Treasurer shall prepare and submit a quarterly investment report to the City Council. This report will include the following elements relative to the investments held at quarter-end.

1. Face value
2. Security description
3. Coupon rate
4. Maturity date
5. Investment rating
6. Investment type
7. Purchase date
8. Cost of security
9. Purchase yield
10. Estimated market value
11. Amortized premium/discount
12. Statement relating the report to the Statement of Investment Policy
13. Statement of sufficiency of funds to meet the next six months' obligations

19.0 Investment Policy Adoption

The Statement of Investment Policy shall be submitted annually to the City Council for adoption. The policy shall be reviewed at least annually to ensure its consistency with the overall objectives of the City and its relevance to current law and financial and economic trends. Any modifications made thereto must be approved by the City Council.

20.0 Glossary

AGENCIES. Shorthand market terminology for any obligation issued by a *government-sponsored entity (GSE)*, or a *federally related institution*. Most obligations of GSEs are not guaranteed by the full faith and credit of the US government. Examples are:

FFCB. The Federal Farm Credit Bank System provides credit and liquidity in the agricultural industry. FFCB issues discount notes and bonds.

FHLB. The Federal Home Loan Bank provides credit and liquidity in the housing market. FHLB issues discount notes and bonds.

FHLMC. Like FHLB, the Federal Home Loan Mortgage Corporation provides credit and liquidity in the housing market. FHLMC, also called “FreddieMac” issues discount notes, bonds and mortgage pass-through securities.

FNMA. Like FHLB and FreddieMac, the Federal National Mortgage Association was established to provide credit and liquidity in the housing market. FNMA, also known as “FannieMae,” issues discount notes, bonds and mortgage pass-through securities.

GNMA. The Government National Mortgage Association, known as “GinnieMae,” issues mortgage pass-through securities, which are guaranteed by the full faith and credit of the US Government.

PEFCO. The Private Export Funding Corporation assists exporters. Obligations of PEFCO are not guaranteed by the full faith and credit of the US government.

TVA. The Tennessee Valley Authority provides flood control and power and promotes development in portions of the Tennessee, Ohio, and Mississippi River valleys. TVA currently issues discount notes and bonds.

ASKED. The price at which a seller offers to sell a security.

ASSET BACKED SECURITIES. Securities supported by pools of installment loans or leases or by pools of revolving lines of credit.

AVERAGE LIFE. In mortgage-related investments, including CMOs, the average time to expected receipt of principal payments, weighted by the amount of principal expected.

BANKER’S ACCEPTANCE. A money market instrument created to facilitate international trade transactions. It is highly liquid and safe because the risk of the trade transaction is transferred to the bank which “accepts” the obligation to pay the investor.

BENCHMARK. A comparison security or portfolio. A performance benchmark is a partial market index, which reflects the mix of securities allowed under a specific investment policy.

BID. The price at which a buyer offers to buy a security.

BROKER. A broker brings buyers and sellers together for a transaction for which the broker receives a commission. A broker does not sell securities from his own position.

CALLABLE. A callable security gives the issuer the option to call it from the investor prior to its maturity. The main cause of a call is a decline in interest rates. If interest rates decline since an issuer issues securities, it will likely call its current securities and reissue them at a lower rate of interest. Callable securities have reinvestment risk as the investor may receive its principal back when interest rates are lower than when the investment was initially made.

CERTIFICATE OF DEPOSIT (CD). A time deposit with a specific maturity evidenced by a certificate. Large denomination CDs may be marketable.

CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SYSTEM (CDARS). A private placement service that allows local agencies to purchase more than \$250,000 in CDs from a single financial institution (must be a participating institution of CDARS) while still maintaining FDIC insurance coverage. CDARS is currently the only entity providing this service. CDARS facilitates the trading of deposits between the California institution and other participating institutions in amounts that are less than \$250,000 each, so that FDIC coverage is maintained.

COLLATERAL. Securities or cash pledged by a borrower to secure repayment of a loan or repurchase agreement. Also, securities pledged by a financial institution to secure deposits of public monies.

COLLATERALIZED MORTGAGE OBLIGATIONS (CMO). Classes of bonds that redistribute the cash flows of mortgage securities (and whole loans) to create securities that have different levels of prepayment risk, as compared to the underlying mortgage securities.

COMMERCIAL PAPER. The short-term unsecured debt of corporations.

COST YIELD. The annual income from an investment divided by the purchase cost. Because it does not give effect to premiums and discounts which may have been included in the purchase cost, it is an incomplete measure of return.

COUPON. The rate of return at which interest is paid on a bond.

CREDIT RISK. The risk that principal and/or interest on an investment will not be paid in a timely manner due to changes in the condition of the issuer.

CURRENT YIELD. The annual income from an investment divided by the current market value. Since the mathematical calculation relies on the current market value rather than the investor's cost, current yield is unrelated to the actual return the investor will earn if the security is held to maturity.

DEALER. A dealer acts as a principal in security transactions, selling securities from and buying securities for his own position.

DEBENTURE. A bond secured only by the general credit of the issuer.

DELIVERY VS. PAYMENT (DVP). A securities industry procedure whereby payment for a security must be made at the time the security is delivered to the purchaser's agent.

DERIVATIVE. Any security that has principal and/or interest payments which are subject to uncertainty (but not for reasons of default or credit risk) as to timing and/or amount, or any security which represents a component of another security which has been separated from other components ("Stripped" coupons and principal). A derivative

is also defined as a financial instrument the value of which is totally or partially derived from the value of another instrument, interest rate, or index.

DISCOUNT. The difference between the par value of a bond and the cost of the bond, when the cost is below par. Some short-term securities, such as T-bills and banker's acceptances, are known as discount securities. They sell at a discount from par, and return the par value to the investor at maturity without additional interest. Other securities, which have fixed coupons, trade at a discount when the coupon rate is lower than the current market rate for securities of that maturity and/or quality.

DIVERSIFICATION. Dividing investment funds among a variety of investments to avoid excessive exposure to any one source of risk.

DURATION. The weighted average time to maturity of a bond where the weights are the present values of the future cash flows. Duration measures the price sensitivity of a bond to changes in interest rates. (See modified duration).

FEDERAL FUNDS RATE. The rate of interest charged by banks for short-term loans to other banks. The Federal Reserve Bank through open-market operations establishes it.

FEDERAL OPEN MARKET COMMITTEE. A committee of the Federal Reserve Board that establishes monetary policy and executes it through temporary and permanent changes to the supply of bank reserves.

LEVERAGE. Borrowing funds in order to invest in securities that have the potential to pay earnings at a rate higher than the cost of borrowing.

LIQUIDITY. The speed and ease with which an asset can be converted to cash.

LOCAL AGENCY INVESTMENT FUND (LAIF). A voluntary investment fund open to government entities and certain non-profit organizations in California that is managed by the State Treasurer's Office.

LOCAL GOVERNMENT INVESTMENT POOL. Investment pools that range from the State Treasurer's Office Local Agency Investment Fund (LAIF) to county pools, to Joint Powers Authorities (JPAs). These funds are not subject to the same SEC rules applicable to money market mutual funds.

MAKE WHOLE CALL. A type of call provision on a bond that allows the issuer to pay off the remaining debt early. Unlike a call option, with a make whole call provision, the issuer makes a lump sum payment that equals the net present value (NPV) of future coupon payments that will not be paid because of the call. With this type of call, an investor is compensated, or "made whole."

MARGIN. The difference between the market value of a security and the loan a broker makes using that security as collateral.

MARKET RISK. The risk that the value of securities will fluctuate with changes in overall market conditions or interest rates.

MARKET VALUE. The price at which a security can be traded.

MARKING TO MARKET. The process of posting current market values for securities in a portfolio.

MATURITY. The final date upon which the principal of a security becomes due and payable. The investment's term or remaining maturity is measured from the settlement date to final maturity.

MEDIUM TERM NOTES. Unsecured, investment-grade senior debt securities of major corporations which are sold in relatively small amounts on either a continuous or an intermittent basis. MTNs are highly flexible debt instruments that can be structured to respond to market opportunities or to investor preferences.

MODIFIED DURATION. The percent change in price for a 100 basis point change in yields. Modified duration is the best single measure of a portfolio's or security's exposure to market risk.

MONEY MARKET. The market in which short-term debt instruments (T-bills, discount notes, commercial paper, and banker's acceptances) are issued and traded.

MORTGAGE PASS-THROUGH SECURITIES. A securitized participation in the interest and principal cash flows from a specified pool of mortgages. Principal and interest payments made on the mortgages are passed through to the holder of the security.

MUNICIPAL SECURITIES. Securities issued by state and local agencies to finance capital and operating expenses.

MUTUAL FUND. An entity which pools the funds of investors and invests those funds in a set of securities which is specifically defined in the fund's prospectus. Mutual funds can be invested in various types of domestic and/or international stocks, bonds, and money market instruments, as set forth in the individual fund's prospectus. For most large, institutional investors, the costs associated with investing in mutual funds are higher than the investor can obtain through an individually managed portfolio.

NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION (NRSRO).

A credit rating agency that the Securities and Exchange Commission in the United States uses for regulatory purposes. Credit rating agencies provide assessments of an investment's risk. The issuers of investments, especially debt securities, pay credit rating agencies to provide them with ratings. The three most prominent NRSROs are Fitch, S&P, and Moody's.

NEGOTIABLE CD. A short-term debt instrument that pays interest and is issued by a bank, savings or federal association, state or federal credit union, or state-licensed branch of a foreign bank. Negotiable CDs are traded in a secondary market and are payable upon order to the bearer or initial depositor (investor).

PREMIUM. The difference between the par value of a bond and the cost of the bond, when the cost is above par.

PREPAYMENT SPEED. A measure of how quickly principal is repaid to investors in mortgage securities.

PREPAYMENT WINDOW. The time period over which principal repayments will be received on mortgage securities at a specified prepayment speed.

PRIMARY DEALER. A financial institution (1) that is a trading counterparty with the Federal Reserve in its execution of market operations to carry out U.S. monetary policy, and (2) that participates for statistical reporting purposes in compiling data on activity in the U.S. Government securities market.

PRUDENT PERSON (PRUDENT INVESTOR) RULE. A standard of responsibility which applies to fiduciaries. In California, the rule is stated as "Investments shall be managed with

the care, skill, prudence and diligence, under the circumstances then prevailing, that a prudent person, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character and with like aims to accomplish similar purposes.”

REALIZED YIELD. The change in value of the portfolio due to interest received and interest earned and realized gains and losses. It does not give effect to changes in market value on securities, which have not been sold from the portfolio.

REGIONAL DEALER. A financial intermediary that buys and sells securities for the benefit of its customers without maintaining substantial inventories of securities and that is not a primary dealer.

REPURCHASE AGREEMENT. Short-term purchases of securities with a simultaneous agreement to sell the securities back at a higher price. From the seller's point of view, the same transaction is a reverse repurchase agreement.

SAFEKEEPING. A service to bank customers whereby securities are held by the bank in the customer's name.

STRUCTURED NOTE. A complex, fixed income instrument, which pays interest, based on a formula tied to other interest rates, commodities, or indices. Examples include inverse floating rate notes which have coupons that increase when other interest rates are falling, and which fall when other interest rates are rising, and "dual index floaters," which pay interest based on the relationship between two other interest rates - for example, the yield on the ten-year Treasury note minus the Libor rate. Issuers of such notes lock in a reduced cost of borrowing by purchasing interest rate swap agreements.

SUPRANATIONAL. A Supranational is a multi-national organization whereby member states transcend national boundaries or interests to share in the decision making to promote economic development in the member countries.

TOTAL RATE OF RETURN. A measure of a portfolio's performance over time. It is the internal rate of return, which equates the beginning value of the portfolio with the ending value; it includes interest earnings, realized and unrealized gains, and losses in the portfolio.

U.S. TREASURY OBLIGATIONS. Securities issued by the U.S. Treasury and backed by the full faith and credit of the United States. Treasuries are considered to have no credit risk, and are the benchmark for interest rates on all other securities in the US and overseas. The Treasury issues both discounted securities and fixed coupon notes and bonds.

TREASURY BILLS. All securities issued with initial maturities of one year or less are issued as discounted instruments, and are called Treasury bills. The Treasury currently issues three- and six-month T-bills at regular weekly auctions. It also issues "cash management" bills as needed to smooth out cash flows.

TREASURY NOTES. All securities issued with initial maturities of two to ten years are called Treasury notes, and pay interest semi-annually.

TREASURY BONDS. All securities issued with initial maturities greater than ten years are called Treasury bonds. Like Treasury notes, they pay interest semi-annually.

VOLATILITY. The rate at which security prices change with changes in general economic conditions or the general level of interest rates.

YIELD TO MATURITY. The annualized internal rate of return on an investment which equates the expected cash flows from the investment to its cost.

APPENDIX 1

INVESTMENT PROCESS

The authorized investment officers as stated in accordance with the City of Pico Rivera Investment Policy, are responsible for administering an investment program which:

- Adheres to the Statement of Investment Policy
- Prioritizes safety and liquidity
- Determines risk and optimizes return
- Provides for a system of due diligence in making investment decisions.

Delivery vs. Payment – all trades of marketable securities will be executed by delivery vs. payment to ensure that securities are deposited in an eligible financial institution prior to the release of City funds.

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City of Pico Rivera Glossary of Terms Fiscal Year 2023-25

ACFR – (see Annual Comprehensive Financial Report).

Accounting Method – The City of Pico Rivera accounts for its financial position and operations according to generally accepted accounting principles (GAAP) for governmental units prescribed by the Government Accounting Standards Board (GASB). A fund or account group is an accounting entity with a self-balancing set of accounts recording the financial position and results of operations of a specific governmental activity. The City prepares financial statements on the modified accrual basis for all governmental fund types except for the financial statements of the proprietary fund types, which are prepared on the accrual basis. The basis of budgeting is the same as this accounting method.

Accrual Basis – The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

Adopted Budget – The City Council approved annual budget establishing the legal authority for the expenditure of funds set forth in the adopting City Council budget resolution.

Americans with Disabilities Act (ADA) – This Federal law requires that public facilities be accessible to individual with physical limitations.

Amortization- The process of decreasing, or accounting for, an amount over a period of time.

Annual Comprehensive Financial Report (ACFR) – The official annual report of the City's financial condition, which encompasses all funds, at the conclusion of the fiscal year.

Appropriation – A legal authorization granted by a legislative body to make expenditures and to incur obligation for specific purposes.

Appropriation Account – A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

Appropriation Limit – As a governmental entity in the State of California, the City is subject to the Gann Spending Limit Initiative, which limits the amount of annual appropriations of tax proceeds.

Assessed Valuation – A dollar value placed on real estate or other property by the County of Los Angeles as a basis for levying property taxes.

Audit – Prepared by an independent certified public accountant (CPA) to form an opinion regarding the legitimacy of transactions and internal controls. An audit is an examination and evaluation of the City's records and procedures to ensure compliance with specified rules, regulations, and best practices.

Balanced Budget – A budget in which planned operating expenditures do not exceed planned operating revenues available.

Bond – A written promise issued by the City to pay a specific sum of principal amount, at a specified 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.

Budget – A plan of financial operation embodying a summary and detail of authorized expenditures for a given period and the proposed means of financing them.



City of Pico Rivera Glossary of Terms Fiscal Year 2023-25

California Public Employees' Retirement System (CalPERS) – Statewide retirement system that covers all full-time employees of the City of Pico Rivera

CalPERS – (see California Public Employees' Retirement System).

Capital Assets – Assets of long-term character that are intended to continue to be held or used for a period of more than one year, such as land, buildings, machinery, furniture, and other equipment.

Capital Expenditure – An expenditure that results in or contributes to the acquisition or construction of a capital asset.

Capital Improvement Program (CIP) – A long-range plan for the development and replacement of long-term assets such as streets, buildings, and water systems.

CDGB – (see Community Development Block Grant).

Certified Public Accountant (CPA) – An accountant who has passed certain examinations and met all other statutory and licensing requirements of a United States state to be certified by that state.

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

CIP – (see Capital Improvement Program).

Community Development Block Grant (CDBG) – The Housing and Community Development Act of 1974 provides funds to cities and counties to develop urban communities, decent housing, a suitable living environment and expanded economic opportunities principally for low and moderate-income persons. This federal program gives priority to activities, which benefit low and moderate-income individuals.

Consumer Price Index (CPI) – A statistical description of price levels provided by the United States Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Cost Allocation – A method used to charge General Fund overhead costs to other funds.

CPA – (see Certified Public Accountant).

CPI – (see Consumer Price Index).

Debt Service – The repayment of principal and/or interest on borrowed funds.

Debt Service Funds – Governmental fund type used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest.

Debt Service Requirement – The amount required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

Deficit – The excess of liabilities of a fund over its assets.

Department – The basic organizational entity of government that is functionally unique in its delivery of services.

Depreciation – Expiration the service life of capital assets attributable to wear and tear, deterioration,



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action of the physical elements, inadequacy, or obsolescence.

Developer Fees – Adopted fees requiring new development or redevelopment to pay its proportional share of the costs associated with providing the necessary public infrastructure.

Encumbrances – Commitments related to unperformed contracts for goods and services.

Enterprise Funds – Funds established to account for operations that are financed and operated in a manner similar to private enterprise. Examples of enterprise funds are water operations and the golf course. These are also referred to as “proprietary funds” in the City’s audited financial statements.

Equipment Replacement – Appropriations budgeted for the purchase of rolling stock and movable assets.

Expenditure – The actual spending of funds set aside by appropriation for identified goods and services.

Expense – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Fee – A general term used for any charge levied by government for providing a service or permitting an activity.

Fiduciary Funds – Are used to account for assets in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. There are four types of fiduciary funds: Pension (and other employee benefit) Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds and Agency Funds.

Fiscal Year (FY) – The twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position. The City of Pico Rivera’s fiscal year is July 1 through June 30.

Fixed Assets – Purchases of physical inventory items that are intended to be held or used for long term, such as equipment or infrastructure.

FTE – (see Full-Time Equivalent Position).

Full-Time Equivalent Position (FTE) – Staffing collectively based on a 2,080-hour year.

Fund – A fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein which are segregated for the purpose of carrying on specific activities of government functions.

Fund Balance – The excess of the assets of a fund over its liabilities, reserves, and carryovers.

FY – (see Fiscal Year).

GAAP – (see Generally Accepted Accounting Principles).

GASB – (see Governmental Accounting Standards Board).

General Fund – The fund used to account for all financial resources except those identified for special purposes. The operating fund of the City that receives unrestricted revenue such as property and sales taxes. The fund used to provide a wide range of public services such as public safety (Los Angeles County Sheriff), park and landscape maintenance, recreation programs, etc.



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Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording.

Governmental Accounting Standards Board (GASB) – Develops standardized reporting for government entities.

Governmental Fund – Funds used to account for the acquisition, use, and balances of the City's expandable financial resources and related current liabilities (except those accounted for in proprietary funds). Governmental funds include General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

Grants – Contributions, gifts, or assets from another government entity to be used or expended for a specified purpose, activity, or facility.

HUD – Federal Government's Department of Housing and Urban Development. HUD's mission is to create strong, sustainable, inclusive communities and quality affordable homes for all. HUD is working to strengthen the housing market to bolster the economy and protect consumers; meet the need for quality affordable rental homes; utilize housing as a platform for improving quality of life; build inclusive and sustainable communities free from discrimination; and transform the way HUD does business.

Indirect Costs – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure – Facilities that support the daily life and growth of the City, for example roads, water lines, public buildings, and parks.

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.

Internal Service Fund – A fund used for the financing of goods or services provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

Joint Powers Authority (JPA) – 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.

JPA – (see Joint Powers Authority).

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

Long Term Financial Plan – A combination of financial forecasting and strategizing to identify future challenges and opportunities, causes of fiscal imbalances and strategies to secure financial sustainability.

Mandate – Legislation passed by the state or federal government requiring action or provision of services or programs.

Memoranda of Understanding (MOU) – As used in this budget document refers to agreements, for a specified period of time, between the City and various employee associations, outlining wage increases, provision of and contribution levels for benefits, and employment-related matters.

MOU – (see Memoranda of Understanding).

Municipal Bond – A bond issued by a state or local government.

Municipal Code – A compilation of enforceable ordinances adopted by the City Council.



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National Pollution Discharge Elimination System (NPDES) – This Federal regulation sets standards for the quality of storm water discharged into rivers, lakes, and oceans.

Non-Departmental – Program costs that do not relate to any one particular department, but represent costs that are general and citywide in nature (e.g., copier lease, animal control services, League of California Cities membership dues, etc.)

NPDES – (see National Pollution Discharge Elimination System).

Object Code – A five-digit accounting reference to a specific revenue or expense item. Combines with the fund/department/division organization sets to create a revenue or expenditure account number.

OPA – (see Owners Participation Agreement).

Operating Budget – Plan of current non-capital expenditures and the proposed means of financing them.

Operating Expenses – The cost for personnel, materials and equipment that are required for a department to perform its functions.

Operating Revenue – Funds received as income to pay for ongoing operations.

Operating Transfers – Legally authorized transfers from a fund receiving revenue to the fund through

Ordinance – A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of the law within the boundaries of the City.

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

Other Funds – Within this budget document, those funds that are not included as part of the General Fund.

Owners Participation Agreement (OPA) – Usually refers to a contract between a redevelopment agency or other public authority and a landowner, under which the landowner makes specific commitments about project development, and the government entity specifies the type of public involvement in the project, such as a subsidy.

Performance Measures – A set of measurable objectives, linked to the City's various strategic plan goals, which are determined by a department and used to gauge a program, business unit, or division's effectiveness and efficiency. Used as a management tool during the budget development process to set priorities and shift resources as necessary.

Personnel Services – Expenditures for City Employee and temporary staff compensation.

Program Budget – A budget wherein expenditures are based primarily on program of work and the performance of certain functions.

Professional Services – Services that involve the exercise of professional discretion and independent judgment based on an advanced or specialized knowledge, expertise or training gained by formal studies or experience or services which are not readily or efficiently procured by competitive bidding pursuant to the City's applicable Municipal Code section. Such services shall include but not be limited to those services provided by appraisers, architects, attorneys, engineers, instructors, insurance advisors, physicians, and other specialized consultants.



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Proprietary Fund – Funds used to account for City activities that are similar to businesses found in the private sector. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges on a cost reimbursement basis. There are two types of proprietary funds: Enterprise Funds and Internal Service Funds.

Public Employees' Pension Reform Act (PEPRA) – The California Public Employees' Pension Reform Act, which includes Assembly Bill (AB) 340 and AB 197, was signed into law by Governor Jerry Brown on September 12, 2012, and it took effect on January 1, 2013.

RDA – (see Redevelopment Agency).

Redevelopment Agency (RDA) – An entity formed to renovate older areas of the City to increase economic vitality. This agency was dissolved on February 1, 2012, and the Successor Agency was formed.

Reserve – The City uses and designates reserves according to City Council adopted reserve policies.

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

Revenue – Sources of income financing the operation of government.

SCAQMD – (see Southern California Air Quality Management District).

Southern California Air Quality Management District (SCAQMD) – The air pollution control agency for all of Orange County and the urban portions of Los Angeles, Riverside, and San Bernardino counties in California.

Special Revenue Funds – Funds that are separately administered because the City Council, the State of California, or the Federal government has placed restrictions on how revenues may be spent.

Strategic Plan – The process of defining a strategy, or direction, and making decisions on allocating resources to pursue this strategy, including capital and employees.

Structurally Balanced Budget – Ongoing revenues in a fiscal year are equal to or greater than ongoing expenditures.

Successor Agency – Under Assembly Bill 1X 26, which was upheld by the California Supreme Court on December 29, 2011, all redevelopment agencies were dissolved as of February 1, 2012. The Assembly Bill created "Successor Agencies" that became effective on February 1, 2012. All assets, properties, contracts, and leases of the former Redevelopment Agency were transferred to the Successor Agency – which is the City.

Tax Allocation Bond (TAB) – Bonds issued in conjunction with a redevelopment project. The taxes pledged to their repayment come from the increase of assessed value over and above a pre-established base. The redevelopment creates this added value, known as the tax increment.

Tax Increment – Property tax collected as a result of increased valuation within the Redevelopment Area).

Tax Rate – The amount of assessment stated in terms of a unit of the tax base.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

TOI – (see Transient Occupancy Tax).



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Transfers – Amounts moved from one fund to another to assist in financing the services for the recipient fund.

Transient Occupancy Tax (TOT) – A tax imposed on individuals with hotel/ motel stays less than thirty days. The rate in the City of Pico Rivera is ten percent.

Unencumbered Balance – The portion of an appropriation that is neither expended nor encumbered. The amount of budget still available for future purposes.

Unfunded Liabilities – The unfunded liability, the present value of the expected future benefits vested to date, is the amount by which the plan's liabilities exceed the assets on a given date.

US Department of Housing and Urban Development – (see HUD).

User Fees and Charges – A cost paid for a public service or the use of a public facility by the entity benefiting from the service.

Utility Users Tax (UUT) – A tax imposed on users for various utilities in the City including water, telephone, gas, electric, and cable television services.

UUT – (see Utility Users Tax).

Vehicle License Fee (VLF) – Is a tax on the ownership of a registered vehicle in place of taxing vehicles as personal property, also called the motor vehicle in-lieu tax. The VLF is paid annually upon vehicle registration in addition to other fees, such as the vehicle registration fee, air quality fees, and commercial vehicle weight fees all of which fund specific state programs. The VLF funds city and county services. The State eliminated funds to the City as a result of SB 89, enacted on June 28, 2011.

VLF – (see Vehicle License Fee).

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