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City of Pico Rivera Fiscal Year 2024-25 Adopted Budget

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Steve CarmonaCITY MANAGER

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ADMINISTRATIVE SERVICES

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City of Pico Rivera Fiscal Year 2024-25 Adopted Biennial Budget

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Steve CarmonaCity Manager

City of Pico Rivera OFFICE OF THE CITY MANAGER

6615 Passons Boulevard · Pico Rivera, California 90660 (562) 801-4371

Web: www.pico-rivera.org e-mail: scastro@pico-rivera.org

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;

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- 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

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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.

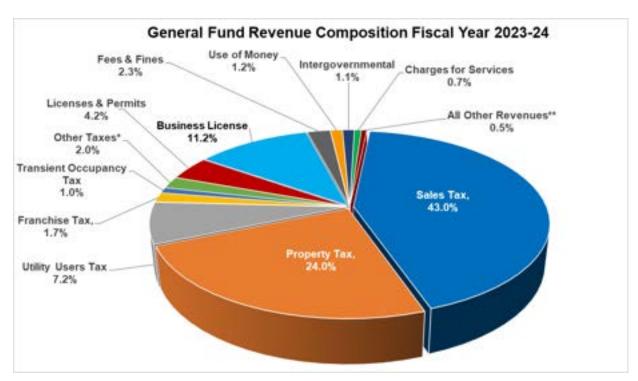
Overview - General Fund

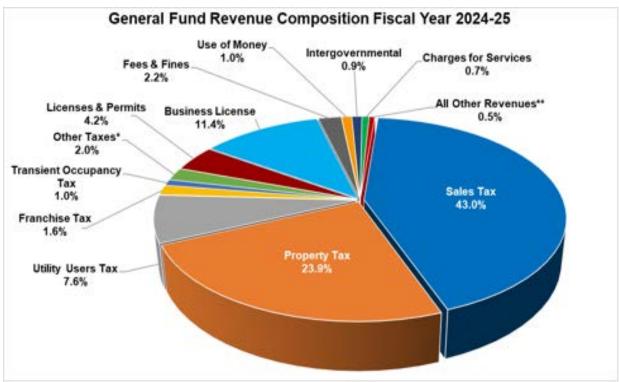
The adopted budget balances the General Fund budget for FY 2023-24 and FY 2024-25, as shown below. Revenues of \$59,564,653 and \$61,240,769 for FY 2023-24 and FY 2024-25, respectively, match expenditure budgets of an equal amount.

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-

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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				
1 ' '	*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.

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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

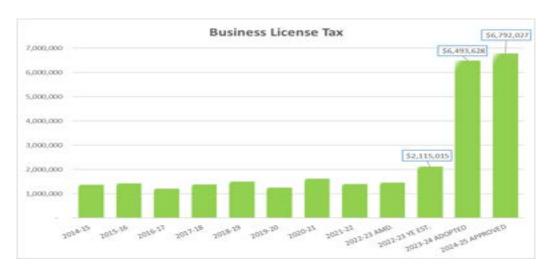
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increase is due to the annual Schedule of Fees update and an anticipated increase in projects and developments in FY 2023-24. A projected increase of another 3% in FY 2024-25 when compared to the previous year.



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.

	FY 2022-23	FY 2023-24	% FY 2023-24	FY 2024-25	% FY 2024-25
Department/ Program	ADOPTED	ADOPTED	ADOPTED	APPROVED	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.

	FY 2022-23	FY 2023-24	\$ VAR. FY 23-24 ADOPT. Vs	% VAR. FY 23-24 ADOPT. Vs	FY 2024-25	\$ VAR. FY 24-25 APPR. Vs	% VAR. FY 24-25 APPR. Vs
Department/ Program	ADOPTED		FY 22-23 ADOPT		APPROVED	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.

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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:

- <u>Administration</u> 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.
- <u>Public Safety</u> (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.
- <u>Community & Economic Development</u> will have lower expenditures primarily due to the Business License division moving to the Administrative Services department.
- <u>Human Resources</u> 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.
- <u>Parks and Recreation</u> 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.
- <u>Public Works</u> 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
mmunity 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

Fiscal Year 2023-25 Budget Message Page 13 of 17

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.

Fiscal Year 2023-25 Budget Message Page 15 of 17

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.

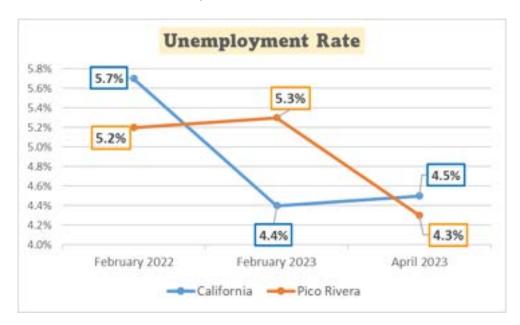
Year	Full Value Sales	Median Price	YOY % Change
2020 Q1	79	\$525,000	
2020 Q2	60	\$522,500	-0.48%
2020 Q3	64	\$537,000	2.78%
2020 Q4	91	\$550,000	2.42%
2021 Q1	58	\$580,000	5.45%
2021 Q2	79	\$585,000	0.86%
2021 Q3	81	\$630,000	7.69%
2021 Q4	78	\$640,000	1.59%
2022 Q1	79	\$680,000	6.25%
2022 Q2	77	\$690,000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

<u>Unemployment</u>

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

Fiscal Year 2023-25 Budget Message Page 17 of 17

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,

Steve Carmona

SC:AG:JG:DS:ep

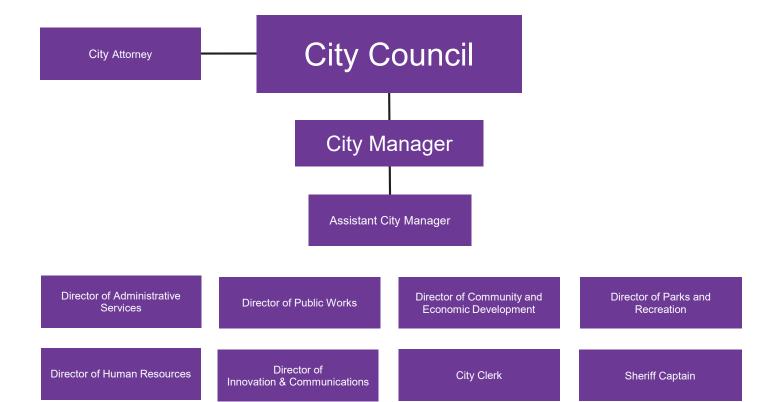
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Residents of the City of Pico Rivera







GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Pico Rivera California

For the Biennium Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

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 2023-25 beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a 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 2024-25 Budget

FEBRUARY

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

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 FY 2023-28 Five-Year Capital Improvement Program budget and projects

APRIL

Final Department review of Year Two Budget

MAY

Final Department review of Year Two Budget

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

Year Two of Five-Year Capital Improvement Program Study Session with City Council

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

JUNE

Five-Year Forecast Update to City Council

Year Two Budget and Year Two of 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

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 No. 7289 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.

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RESOLUTION NO. 7352

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PICO RIVERA, CALIFORNIA, ADOPTING AN OPERATING AND CAPITAL BUDGET FOR FISCAL YEAR 2024-25

WHEREAS, the City Council has received and considered the Proposed Budget for Fiscal Year 2024-25, 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 25, 2024 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 2024-25, 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 2024-25, 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 2024-25 are sufficient to fund the appropriations set forth in the Proposed Budget for Fiscal Year 2024-25.

SECTION 3. That the Proposed Appropriations and Transfers Out for all funds for Fiscal Year 2024-25, 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").

RESOLUTION NO	
Page 2 of 3	

<u>SECTION 5</u>. 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:

<u>SECTION 6.1.</u> 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 2024-25 ("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. That construction of Capital Improvement Projects requires the use of professional services such as engineering oversight, geo-technical, 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 2024-25, 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, 2024, after thorough review by appropriate Finance Department staff, will either be released or re-appropriated

RESOLUTION NO. 7352 Page 3 of 3

for use in Fiscal Year 2024-25, 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, 2024, will be re-appropriated for use in Fiscal Year 2024-25, 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 25th day of June 2024.

Andrew C. Lara, Mayor

APPROVED AS TO FORM:

Glasman, City Attorney

Cynthia Ayala, City Clerk

2000

AYES: Garcia, Lutz, Sanchez, Lara

NOES: None ABSENT: Camacho

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City of Pico Rivera Citywide (All Funds) Summary

FY 2024-25 Adopted Budget (Expenditures and Revenue)

	Expenditures		Revenue	Sı	ırplus / (Deficit)
General Fund *	\$ 61,538,419	\$	61,785,439	\$	247,020
Internal Service Fund	\$ 331,000	\$	347,730	\$	16,730
Special Revenue Funds	\$ 25,733,577	\$	20,981,371	\$	(4,752,206)
Grant Funds**	\$ 4,487,919	\$	4,557,271	\$	69,352
Capital Project Funds***	\$ 4,722,647	\$	-	\$	(4,722,647)
Enterprise Funds	\$ 49,123,208	\$	43,461,444	\$	(5,661,764)
Assessment District Funds	\$ 1,086,737	\$	2,037,137	\$	950,400
Trust and Agency Funds	\$ 233,307	\$	1,294,100	\$	1,060,793
TOTAL CITY BUDGET	\$ 147,256,814	\$	134,464,492	\$	(12,792,322)

^{*} Includes funds supported by the General Fund.

^{**}Grant Reimbursement Funds

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

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City of Pico Rivera

Revenue and Expenditure Summary (All Funds)
Summary of Resources and Requirements
Fiscal Year 2024-25 Adopted Budget



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	Starting Fund	Estimated	Estimated	Estimated	Operating	Transfers In	TOTAL	Operating	Capital	Transfers	TOTAL	Estimated
	Balance	Revenue & Transfers-In	Expenditures & Transfers-Out	Fund Balance	Revenues		REVENUES	Expenditures	Projects	Out	EXPENDITURES	Fund Balance
	July 1, 2023	FY 23-24	FY 23-24	July 1, 2024					,			June 30, 2025
General Fund		·										
100 General Fund - Operating	61,033,936	59,564,653	59,564,649	61,033,940	59,320,795	1,746,124	61,066,919	55,001,919	-	6,065,000	61,066,919	61,033,939
105 Liability Claims	(43,667)	170,000	170,000	(43,667)	170,000	170,000	340,000	300,000	-	· · · · ·	300,000	(3,667)
106 Workers Compensation Claims	20,953	171,500	171,500	20,953	171,500	171,500	343,000	171,500	_	_	171,500	192,453
180 Strategic Goals-CED	1.699.580	-	-	1,699,580	-	-	-	-	_	_	-	1.699.580
551 Water Enterprise	18.270.445	41.600	_	18,312,045	35,520	_	35,520	_	_	_	_	18,347,565
875 Section 115 PRSP-Trust	1,288,720	-	_	1,288,720	-	_	-	_	_	_	_	1,288,720
Sub Total	82,269,967	59,947,753	59,906,149	82,311,571	59,697,815	2,087,624	61,785,439	55,473,419	-	6,065,000	61,538,419	82,558,591
Equipment Replacement Fund												
170 Equipment Replacement	1,261,397	349,281	331,000	1,279,678	347,730	-	347,730	331,000	-	-	331,000	1,296,408
Sub Total	1,261,397	349,281	331,000	1,279,678	347,730	-	347,730	331,000	-	-	331,000	1,296,408
Special Revenue Funds												
	504.055	90.030	04.000	550 405	90.030		00.000	34.600			34.600	614.915
200 Air Quality Improvement			34,600	559,485		-	90,030	. ,	-	4 740 404		614,915
201 State Gas Tax		1,757,098	1,757,098	- 407 400	1,746,124	-	1,746,124	-	-	1,746,124	1,746,124	
202 SB1 - Traffic Congestion Relief	3,163,954	1,536,363	1,513,154	3,187,163	1,609,657	-	1,609,657	214,358	1,478,539	-	1,692,897	3,103,923
205 Proposition A	3,705,043	1,847,270	2,220,188	3,332,125	1,776,092	-	1,776,092	2,077,869	300,000	-	2,377,869	2,730,348
206 Proposition C	2,555,771	1,543,750	1,398,000	2,701,521	1,483,025	-	1,483,025	115,000	1,350,000	-	1,465,000	2,719,546
207 Measure R	1,715,220	1,148,087	1,315,015	1,548,292	1,103,964	-	1,103,964	205,015	1,120,000	-	1,325,015	1,327,241
208 Measure M	493,055	1,270,180	1,709,436	53,799	4,436,211	-	4,436,211	90,000	3,561,500	-	3,651,500	838,510
209 Measure W	1,896,688	954,810	1,080,000	1,771,498	954,810	-	954,810	280,000	650,000	-	930,000	1,796,308
210 Transportation Development Act	(4,560)	71,888	50,000	17,328	62,618	-	62,618	-	150,000	-	150,000	(70,054)
215 Measure A	1	150,000	150,000	1	-	-	-	-	-	-	-	1
220 Public Image Enhancement (PIE)	1,357,281	162,500	-	1,519,781	150,670	-	150,670	-	1,000,000	-	1,000,000	670,451
221 California Beverage Container	40,022	15,780	15,500	40,302	16,261	-	16,261	15,591	-	-	15,591	40,972
225 Sewer Maintenance	(20,380)	-	-	(20,380)	-	-	-	-	-	-	-	(20,380)
250 Cable/PEG Support	252,863	-	37,355	215,508	-	-	-	37,355	200,000	-	237,355	(21,847)
255 Economic Development Sustainability	979,273	18,630	-	997,903	15,910	-	15,910	-	-	-	-	1,013,813
263 Passons Grade Separation	15,158	-	-	15,158	-	-	-	-	-	-	-	15,158
270 Park Development	4,438	4,430	-	8,868	3,780	-	3,780	-	-	-	-	12,648
280 Community Development Block Grant (CDBG)	(156,536)	641,377	641,377	(156,536)	589,071	-	589,071	331,174	-	-	331,174	101,361
282 Home Program	2,670,991	9,000	-	2,679,991	9,000	-	9,000	-	-	-	-	2,688,991
283 CalHome	704,503	-	-	704,503	-	-	-	-	-	-	-	704,503
290 L&M Income Housing Asset	2,726,707	20,040	-	2,746,747	17,110	-	17,110	-	-	-	-	2,763,857
291 Housing Assistance Program (Section 8)	533,106	5,771,769	6,121,110	183,765	6,080,369	-	6,080,369	6,103,266	-	-	6,103,266	160,868
305 2018 Series A Certificates of Participation	5,087,500	831,669	1,369,669	4,549,500	-	836,669	836,669	836,669	3,836,517	-	4,673,186	712,983
640 American Recovery Plan	-	-	-	-	_	-	-	-	-	_	-	-
Sub Total	28,224,154	17,844,671	19,412,502	26,656,323	20,144,702	836,669	20,981,371	10,340,897	13,646,556	1,746,124	25,733,577	21,904,116

City of Pico Rivera

Revenue and Expenditure Summary (All Funds) Summary of Resources and Requirements Fiscal Year 2024-25 Adopted Budget



A Jacob	Starting Fund	Estimated Revenue & Transfers-In	Estimated Expenditures & Transfers-Out	Estimated	Operating	Transfers In	TOTAL	Operating	Capital	Transfers	TOTAL	Estimated
	, and the second											
	Balance			Fund Balance	Revenues		REVENUES	Expenditures	Projects	Out	EXPENDITURES	Fund Balance
	July 1, 2023	FY 23-24	FY 23-24	July 1, 2024				-				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	(43,465)	_	_	(43,465)	_	_	_	-	_	_	-	(43,465)
661 Highway Bridge Program (HBP)	(143,878)	3,869,647	3,869,647	(143,878)	1,638,248	-	1,638,248	-	1,638,248	-	1,638,248	(143,878)
670 Used Oil Recycle	84,027	10,420	26,562	67,885	9,986	-	9,986	26,562	-	-	26,562	51,309
671 Cal Recycle	177.559	215,655	226,777	166,437	625,978	_	625,978	251,275	40,850	_	292,125	500,290
690 Recreation & Education Accelerating Children's Hopes (REACH)	877,739	1.265.914	1,324,822	818,830	1,478,528	_	1,478,528	1.274.483	-	_	1,274,483	1,022,875
697 Miscellaneous Local Grants	(740,162)	10.093.531	10,195,591	(842,222)	93,531	_	93,531	156.182	_	_	156,182	(904,873)
698 Miscellaneous Federal Grants	(533,980)	8,379,390	8,379,390	(533,980)	300,000	_	300,000	-	300,000	-	300,000	(533,980)
699 Miscellaneous State Grants	(521,058)	9,366,278	9,764,400	(919,180)	411,000	_	411,000	389,318	411,000	_	800,318	(1,308,498)
Sub Total	(825,884)	33,200,835	33,787,189	(1,412,239)	4,557,271	-	4,557,271	2,097,821	2,390,098	-	4,487,919	(1,342,886)
	, , ,		•	,					•			, , , , , , ,
Capital Projects Fund												
400 Capital Improvement	13,312,297	-	770,390	12,541,907	-	-	-	-	4,722,647	-	4,722,647	7,819,260
450 Financial System Replacement	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	13,312,297	-	770,390	12,541,907	-	-	-	-	4,722,647	-	4,722,647	7,819,260
Assessment District Funds												
230 Lighting Assessment District	2,405,960	1,864,468	1,035,722	3,234,707	2,036,107	-	2,036,107	1,086,737	-	-	1,086,737	4,184,076
231 Paramount/Mines Assessment District	69,957	1,200	-	71,157	1,030	-	1,030	-	-	-	-	72,187
Sub Total	2,475,917	1,865,668	1,035,722	3,305,863	2,037,137	-	2,037,137	1,086,737	-	-	1,086,737	4,256,263
Enterprise Funds	20.755.240	40.040.075	40,000,000	00 404 000	40 005 750		40 005 750	40 504 444	7 000 000		40.050.444	07 447 700
550 Water Authority	39,755,319	12,049,675	18,623,929	33,181,066	12,225,750	-	12,225,750	10,561,114	7,698,000	-	18,259,114	27,147,702
560 Pico Rivera Innovative Municipal Energy (PRIME)	10,384,332	23,655,274	18,741,010	15,298,596	29,333,461	-	29,333,461	28,559,342	-	-	28,559,342	16,072,714
561 Pico Rivera Innovative Municipal Energy (PRIME) Power Choice	(0.004.400)	-	-	- (4.000.550)	300,000	-	300,000	50,000	-	-	50,000	250,000
570 Golf Course	(3,604,403)	877,500	1,662,656	(4,389,559)	1,265,553	-	1,265,553	2,035,602	-	-	2,035,602	(5,159,607)
590 Recreation Area Complex	701,510	330,376	158,486	873,400	336,680	-	336,680	219,150		-	219,150	990,930
Sub Total	47,236,758	36,912,825	39,186,081	44,963,503	43,461,444	-	43,461,444	41,425,208	7,698,000	-	49,123,208	39,301,739
Successor Agency												
Successor Agency 851 Successor - DS FUND	(100 E70 070)	1.065.000	234.287	(404 740 405)		1.190.000	1.190.000	233.307			000 007	(400 705 470)
	(102,572,878)		- , -	(101,742,165)		1,190,000	,	233,307	-	-	233,307	(100,785,472)
852 Redevelopment Obligation Retirement Fund	2,725,292 1,065,000	121,920	-	2,847,212 1,065,000	104,100	-	104,100	-	-	-	-	2,951,312
854 Successor Sales Tax Sub Total	(98,782,586)	1,186,920	234.287	(97,829,953)	104 100	1 100 000	1 204 100	233.307			233,307	1,065,000 (96,769,160)
SUD I Utal	(90,702,586)	1,100,920	234,287	(81,028,953)	104,100	1,190,000	1,294,100	233,307			۷۵۵,307	
GRAND TOTAL	75.172.019	151.307.953	154.663.320	74 946 659	\$ 130.350.199	¢ 4 114 202	£ 124 464 402	\$ 110.988.389	¢ 20 /E7 204	\$ 7.811.124 \$	147.256.814	\$ 59.024.329
GRAND TOTAL	75,772,019	151,307,953	154,663,320	17,876,652	a 130,350,199	3 4,114,293	D 134,464,492	a 110,988,389	⇒ ∠0,457,3U1	\$ 1,011,124 \$	141,256,814	a 59,024,329



City of Pico Rivera General Fund Revenue Detail Historical Actuals and Adopted Budget Fiscal Years 2020-21 through 2024-25

OBJECT		FY 2020-21						
	DESCRIPTION	ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	YEAR-END ESTIMATES	FY 2023-24 ADOPTED	CITY COUNCIL APPROVED	FY 2024-25 ADOPTED
Taxes an	nd Franchises							
40100 -	SALES AND USE TAXES	10,005,601	12,373,369	12,577,282	13,160,727	12,477,496	12,792,451	13,116,11
40101 -	SALES AND USE TAXES - MEASURE P	11,319,835	12,177,951	12,539,697	12,366,220	12,460,000	12,775,000	12,768,00
40102 -	SALES TAX REVENUE CONTRA ACCOUNT	-	-	-	(32,036)	-	-	-
	FRANCHISE TAX	941,607	1,006,998	1,077,004	1,004,746	970,000	950,000	1,000,00
	PROPERTY TRANSFER TAX	194,868	299,231	220,945	115,214	120,000	115,000	108,65
	TRANSIENT OCCUPANCY TAX	433,797	533,482	597,129	349,621	560,000	571,200	500,00
	UTILITY USERS TAX	3,157,258	3,567,128	4,001,578	3,967,000	4,178,135	4,505,627	4,169,53
	RUBBISH FRANCHISE FEE	934,800	950,000	986,400	1,035,700	1,059,900	1,102,296	1,071,70
44200 - 45400 -		8,348,709	8,878,490	9,521,166	10,023,410	10,022,071	10,222,513	10,524,58
	PROPERTY TAX-A.B. 1197 ALLOCATION - Taxes and Franchises	3,443,341 38,779,817	3,580,456 43,367,106	4,048,127 45,569,330	3,925,796 45,916,398	3,884,071 45,731,673	3,961,753 46,995,840	4,050,45 47,309,03
Jubiolai	ruxes and rumomoes	00,770,017	40,007,100	40,000,000	40,310,030	40,701,070	40,000,040	47,000,00
Licenses	and Permits							
41000 -	CERT. OF OCCUPANCY PERMITS	14,200	12,443	24,073	30,000	13,000	14,000	14,00
41100 -	BUSINESS LICENSE TAX	1,488,390	1,162,270	2,928,992	4,180,000	6,386,628	6,674,027	4,674,02
41101 -	BUSINESS LICENSE TAX - DELINQUENT	3,816	51	-	173	3,000	3,000	3,00
41105 -	BUSINESS LICENSE PROCESSING FEE	97,990	94,995	295,212	25,000	80,000	90,000	90,00
41106 -		-	-	-	(207,800)	-	-	(52,00
41110 -		25,035	135,819	45,796	432,586	24,000	25,000	25,00
41111 -		6,904	-	15	688	-	-	-
41115 -		9,133	8,586	9,475	7,000	7,000	8,000	8,00
41120 -		676	861	143	1,000	1,500	1,500	1,00
41130 -		-	-	-	2,780	-	-	-
41200 -		19,828	2,546	12,268	9,640	2,500	3,000	8,00
41300 -		516,635	478,270	888,949	700,000	700,000	700,000	750,00
41305 -		-	-	431	- 2.206	-	-	-
41315 - 41350 -		- 3,876		58,991 4,202	2,296 4,000	4 000	- 5.000	4.00
41400 -		63,860	3,894 65,417	79,027	80,000	4,000 55,000	5,000 60,000	4,00 105,00
41500 -		77,018	105,223	122,556	150,000	150,000	200,000	175,00
41600 -		-	103,223	1,907	-	-	200,000	-
	HEATING AIR COND PERMIT	34,748	44,668	54,579	45,000	40,000	45,000	50,00
		155,116	285,324	180,683	160,000	160,000	160,000	160,00
		99,129	151,328	177,722	150,000	150,000	156,750	150,00
	PLAN CHECK FEES	324,654	837,220	650,469	450,000	900,000	900,000	650,00
42300 -	STORM DRAIN REVENUE	99,817	91,035	134,352	89,326	60,000	60,000	60,00
42600 -	IMAGE ENHANCEMENT FEE	-		· -	12,000	· -	· -	-
46100 -	ZONING AND PLANNING FEES	185,825	132,279	167,193	170,000	170,000	170,000	170,00
46350 -	RESIDENTIAL PARKING PERMIT		231	8,537	7,000	4,665	4,665	7,00
Subtotal	- Licenses and Permits	3,226,650	3,612,461	5,845,572	6,500,690	8,911,293	9,279,942	7,052,02
Fi	d Frankritanna							
	d Forfeitures							
	ADMINISTRATIVE CITATION	5,350	84,955	82,893	95,791	7,000	7,000	85,00
	VEHICLE CODE FINES	46,584	77,360	72,368	50,000	50,000	50,000	75,00
	OTHER COURT FINES	1,056,634	1,036,941	1,016,504	1,250,000	1,250,000	1,250,000	1,250,00
Subtotai	- Fines and Forfeitures	1,108,569	1,199,257	1,171,765	1,395,791	1,307,000	1,307,000	1,410,00
Use of M	loney and Property							
	INTEREST INCOME	147,154	(675,586)	1,085,107	1,821,790	664,380	567,250	2,104,63
	INVESTMENT FAIR VALUE GAIN (LOSS)	147,154	(075,560)	(216,844)	1,418,242	-	307,230	2,104,03
	RENTS AND CONCESSIONS	20,339	(3,567)	3,772	18,000	13,375	13,776	13,77
	RENTALS	20,339	(3,367)	5,772	18,000	13,375	13,776	13,77
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City of Pico Rivera General Fund Revenue Detail Historical Actuals and Adopted Budget Fiscal Years 2020-21 through 2024-25

OBJECT	DESCRIPTION	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 YEAR-END ESTIMATES	FY 2023-24 ADOPTED	FY 2024-25 CITY COUNCIL APPROVED	FY 2024-25 ADOPTED
Charges	for Services							
42010 -	RECORD RETENTION SURCHARGE	3,250	3,037	3,323	3,349	4,000	4,000	4,00
46504 -	PARKS AND REC - SPECIAL EVENTS	1,000	41,197	55,086	35,000	44,000	45,320	45,32
46508 -	PARKS AND REC - YOUTH SPORTS	-	17,790	39,360	33,000	28,935	29,803	45,00
46509 -	PARKS AND REC - ADULT SPORTS	-	20,976	32,804	36,750	36,750	37,853	37,85
46510 -	PARKS AND REC - CONTRACT PROGRAMS	10,962	42,068	119,286	104,791	82,000	84,460	110,00
46511 -	PARKS AND REC - FEES & PROGRAMS	-	-	432	1,500	-	-	1,00
46512 -	PARKS AND REC - FIELD & FACILITY RENTALS	4,608	74,791	109,583	83,950	73,500	75,705	90,0
46513 -	PARKS AND REC - BATTING CAGES	178	2,093	950	735	735	757	8
46520 -	PARKS AND REC - GO GETTERS PROGAM	5,400	(5,190)	7,980	2,000	5,103	5,256	5,2
46601 -	PARKS AND REC - TRIPS & TOURS	-	3,545	11,267	26,364	12,600	12,978	25,0
46602 -	PARKS AND REC - SENIOR CENTER	15	4,226	13,911	15,000	10,500	10,815	17,0
46603 -	PARKS AND REC - BUSINESS-FAMILY ENGAGE	-	-	3,387	3,000	7,400	7,622	7,6
46605 -	PARKS AND REC - COMMUNITY GARDEN	6,555	1,595	3,530	4,000	3,507	3,612	3,6
46607 -	PARKS AND REC - CAMPS	34,812	75,950	92,516	62,000	62,000	63,860	85,0
46800 -	OTHER CURRENT SERVICE CHARGES	-	989	-	-	-	-	-
46900 -	REPRODUCTION CHARGES	469	244	232	250	100	100	2
48835 -	TECHNOLOGY SURCHARGE	34,877	67,328	66,843	55,000	-	-	50,0
48836 -	TRAINING SURCHARGE	-	-	20,512	14,019	18,000	18,000	18,0
48840 -	CURRENT SERVICE CHARGES	8,217	8,697	14,678	15,850	6,000	6,000	6,0
Subtotal	- Charges for Services	110,343	359,335	595,679	496,558	395,130	406,141	551,7
May Da								
Other Re	FORECLOSURE PRGM-REGISTRATION	25,190	23,030	28,320	20,000	15,000	15,000	25,0
42302 -	LEGAL SETTLEMENTS	25,190	23,030	810,503	20,000	15,000	15,000	25,0
	LEASE REVENUE	-	20,082	17,991	-	-	-	
46000 -	IMPOUND SERVICE CHARGE	54,990	41,093	46,070	30,000	30,000	35,000	35,0
46300 -	PARKING PERMIT	2,760	8,234	286	30,000	11,000	11,000	33,0
46310 -	INOPERATIVE VEHICLE EXTENSION	2,700	76	279		250	250	2
47100 -	SALES OF PROPERTY		-	928,625		-	250	
47200 -	MISCELLANEOUS REVENUE	15,465	228,581	234,761	220,000	150,000	150,000	150,0
47220 -	DONATION & SPONSORSHIP	-	220,001	13,600	8,600	-	100,000	100,0
47300 -	DAMAGES TO CITY PROPERTY	4,441	48,854	10,000	-	5,000	5,000	5,0
47310 -	RESTITUTION	1,488	200	2,284	_	2,000	2,000	2,0
47500 -		154	17,266	122,276	1,512	-	2,000	2,0
47610 -	COST REIMBURSEMENTS	115,242	61,995	309,887	6,774	60,000	60,000	60,0
47612 -	COST RECOVERY-ROAD IMPACTS (RUBBISH VEHICLES)	18,700	19,000	19,700	20,700	21,200	21,200	21,4
47630 -	COST REIMBURSEMENTS-NON CIP DEPOSITS	9,384	108,868	19,700	20,700	21,200	21,200	21,4
47920 -	RECYCLING PROGRAM REVENUE	245	324	3,962	4,211	250	250	2,0
48970 -	CBC REBATE PROGRAM	32,589	26,404	30,299	24,536	15,000	15,675	15,6
	- Other Revenue	280,648	604,007	2.568.843	336,334	309.700	315,375	316,3
ubiolai	- Other Revenue	200,040	604,007	2,300,043	330,334	303,700	313,373	310,3
ntergov	ernmental Revenue							
	STREET & HWY MAINT, SB	_	447,368					_
	FEDERAL GRANTS	919,448	33,428	1				
	STATE GRANTS	201,073	156,409	37,000	315,000	315,000	400,000	400,0
	C.O.P.S. PRGM ALLOCATION	156,727	161,285	165,271	186,159	160,000	163,200	163,2
	BUREAU OF JUSTICE ASST GRANT	130,727	101,200	49,431	100,100	100,000	100,200	100,2
	- Intergovernmental Revenue	1,277,247	798,489	251,703	501,159	475,000	563,200	563,2
OTAL -	OPERATING REVENUE	44,950,765	49,261,505	56,874,931	58,404,967	57,807,556	59,448,529	59,320,
47900 -	Non-Operating Transfers In	1,375,868	12,587,213	1,847,348	2,272,883	1,757,097	1,792,240	1,746,
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City of Pico Rivera General Fund Expenditure Detail Historical Actuals and Adopted Budget Fiscal Years 2020-21 through 2024-25

OBJECT	DESCRIPTION	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 YEAR-END ESTIMATE	FY 2023-24 ADOPTED	FY 2024-25 CITY COUNCIL APPROVED	FY 2024-25 ADOPTED
51100 -	- SALARIES	8,713,985	8,347,852	9,447,769	10,088,267	11,619,811	12,146,779	11,784,508
	- VACATION/SICK LEAVE ACCT	470,835	486,269	555,509	361,246	250,000	250,000	256,000
51200 -	- HOURLY SALARIES	736,227	1,238,167	1,327,746	1,997,797	2,296,156	2,371,847	2,419,478
51300 -	- OVERTIME	56,237	105,547	144,834	202,210	108,000	108,000	108,000
	- PUBLIC EMPLOYEE'S RETIREMENT	2,879,775	3,004,883	3,402,558	3,727,265	3,609,651	3,673,577	3,962,165
	- PUBLIC AGENCY RETIREMENT	31,922	44,709	50,212	73,318	90,948	93,827	97,717
	- DEFERRED COMPENSATION	37,098	34,644	64,377	83,093	115,419	120,665	117,519
	- WORKER'S COMPENSATION INS	117,742	91,978	84,367	95,835	101,831	122,138	137,736
	- DISABILITY INSURANCE	77,232	71,320	84,034	89,099	107,967	111,210	111,892
	- UNEMPLOYMENT INSURANCE - GROUP HEALTH & LIFE INS	207,880 2,463,440	35,459 2,447,558	3,507 2,564,115	3,095 2,892,255	3,300,607	- 3,516,087	3,593,874
	- CASH BACK INCENTIVE PAY	281,888	268,505	267,317	280,870	256,897	269,738	232,756
	- AUTO ALLOWANCE	53,270	50,345	53,043	60,838	56,280	59,094	60,360
	- TECHNOLOGY STIPEND	15,937	14,888	16,034	17,307	17,430	18,303	17,070
	- BILINGUAL PAY	14,883	13,393	24,723	21,498	21,240	22,304	20,580
	- POST EMPLOYMENT HEALTH PLAN	8,900	9,728	11,331	12,396	11,999	12,597	17,016
51907 -	- OPEB COST ALLOCATION	-	721,310	435,239	404,286	386,385	353,729	568,405
51930 -	- MEDICARE/EMPLOYER PORTION	146,553	145,144	180,818	183,383	168,486	176,128	170,875
51960 -	- VACANCY SAVINGS	(300,000)	(279,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
	- VACANCY SAVINGS OFFSET	300,000	279,000	400,000	-	-	-	-
Subtotal	I - Salaries and Benefits	16,313,804	17,131,699	18,717,533	20,194,058	22,119,107	23,026,023	23,275,950
52000 -	- CENTRAL STORES PURCHASE	_	-	-	-	_	-	_
	- POSTAGE	44,208	65,553	58,741	64,218	91,949	91,949	91,949
52200 -	- DEPARTMENTAL SUPPLIES	156,430	182,281	229,088	186,732	183,147	183,200	182,200
52205 -	- OFFICE SUPPLIES	25,989	21,264	26,685	34,537	35,791	36,291	36,291
52210 -	- SUPPLIES/CHEMICALS	4,065	13,169	12,266	22,000	25,895	25,895	25,895
52230 -	- SB 1186B ADA EXPENSES	1,427	2,585	-	1,000	1,000	1,000	1,000
52250 -	- UNIFORMS	29,478	40,571	45,211	54,727	54,627	54,627	57,700
52255 -	- PARTICIPANT UNIFORMS	7,677	3,383	30,893	30,678	30,294	30,294	30,294
52300 -	- ADVERTISING AND PUBLICATIONS	29,016	85,202	77,462	54,300	54,575	54,575	54,575
52400 -	- PRINT, DUPLICATE & PHOTO	78,576	126,283	145,592	245,218	295,246	295,246	306,676
52500 -	- ELECTION EXPENSE	140,684	-	117,591	-	-	150,000	150,000
	- MEMBERSHIP AND DUES	77,028	93,068	93,109	112,744	116,727	119,182	117,232
	- BOOKS AND PERIODICALS	1,720	405	1,107	3,459	3,050	3,050	3,050
	- SOFTWARE	108,170	84,609	70,635	2,701	661	661	661
	- SOFTWARE LICENSE	47,425	223,096	311,318	494,132	543,676	545,901	543,901
	- COMMISSION STIPENDS	5,525	3,400	5,100	10,000	9,500	8,500	12,750
	- AUTOMOBILE SUPPLIES	39,035	34,053	51,857	69,620	35,000	35,000	45,000
	- FUEL - MILEAGE REIMBURSEMENT	129,249 159	170,602 166	195,171 641	165,250 2,210	165,250	180,250	180,250 2,416
	- MILEAGE REIMBORGEMENT - EQUIPMENT MAINTENANCE & REPAIRS	33,227	39,038	38,488	38,032	2,416 289,172	2,416 289,172	165,072
	- EQUIPMENT MAINTENANCE & REFAIRS - EQUIPMENT RENTAL	6,956	70,374	106,562	189,157	173,590	175,590	175,590
	- BUILDING AND GROUNDS MAINTENANCE	105,341	139,577	183,068	200,900	203,900	218,400	214,200
	- ELECTRICAL MAINTENANCE	25,316	30,345	33,351	33,000	33,000	33,000	28,000
	- PAINT SUPPLIES	3,084	5,254	4,458	6,150	6,000	7,200	7,200
	- PLUMBING SUPPLIES	16,196	21,399	25,636	33,000	33,000	36,000	36,000
	- SWIMMING POOL MAINTENANCE	601	-	-	-	2,600	2,600	2,600
53500 -	- SMALL TOOLS & EQUIPMENT	65,964	129,321	150,266	148,719	148,749	149,969	149,969
53610 -	- COST REIMBURSEMENTS	12,075	-	-	150	150	150	150
53800 -	- C.O.P.S. PGRM COSTS	156,727	161,285	165,271	-	-	-	-
54100 -	- SPECIAL DEPARTMENTAL EXPENSES	458,510	435,866	354,835	497,624	436,454	568,237	595,431
54115 -		40.000		_	_	-	-	-
	- COVID-19	48,000	-					
	- UTILITIES	959,320	1,071,635	1,209,583	1,059,756	1,058,200	1,108,140	1,108,140
54300 -	- UTILITIES - TELEPHONE	959,320 194,224	1,071,635 222,370	221,881	157,542	157,542	245,912	134,500
54300 - 54400 -	- UTILITIES - TELEPHONE - PROFESSIONAL SERVICES	959,320 194,224 326,678	1,071,635 222,370 514,487	221,881 451,428	157,542 710,293	157,542 2,199,907	245,912 1,977,607	134,500 1,495,130
54300 - 54400 - 54500 -	- UTILITIES - TELEPHONE - PROFESSIONAL SERVICES - CONTRACTED SERVICES	959,320 194,224 326,678 14,867,037	1,071,635 222,370 514,487 6,308,574	221,881 451,428 17,510,363	157,542 710,293 19,646,911	157,542 2,199,907 18,754,362	245,912 1,977,607 19,765,323	134,500 1,495,130 19,392,055
54300 - 54400 - 54500 - 54510 -	- UTILITIES - TELEPHONE - PROFESSIONAL SERVICES - CONTRACTED SERVICES - CONTRACT INSTRUCTORS	959,320 194,224 326,678 14,867,037 6,579	1,071,635 222,370 514,487 6,308,574 20,469	221,881 451,428 17,510,363 74,124	157,542 710,293 19,646,911 114,109	157,542 2,199,907 18,754,362 122,109	245,912 1,977,607 19,765,323 122,109	134,500 1,495,130 19,392,055 122,109
54300 - 54400 - 54500 - 54510 - 54530 -	- UTILITIES - TELEPHONE - PROFESSIONAL SERVICES - CONTRACTED SERVICES - CONTRACT INSTRUCTORS - CREDIT CARD SERVICE CHARGE	959,320 194,224 326,678 14,867,037 6,579 6,106	1,071,635 222,370 514,487 6,308,574 20,469 1,194	221,881 451,428 17,510,363 74,124 1,419	157,542 710,293 19,646,911 114,109 2,615	157,542 2,199,907 18,754,362 122,109 3,736	245,912 1,977,607 19,765,323 122,109 3,736	134,500 1,495,130 19,392,055 122,109 3,736
54300 - 54400 - 54500 - 54510 - 54530 - 54540 -	- UTILITIES - TELEPHONE - PROFESSIONAL SERVICES - CONTRACTED SERVICES - CONTRACT INSTRUCTORS - CREDIT CARD SERVICE CHARGE - COURT CHARGES	959,320 194,224 326,678 14,867,037 6,579 6,106 226,406	1,071,635 222,370 514,487 6,308,574 20,469 1,194 263,660	221,881 451,428 17,510,363 74,124 1,419 259,087	157,542 710,293 19,646,911 114,109 2,615 300,000	157,542 2,199,907 18,754,362 122,109 3,736 250,000	245,912 1,977,607 19,765,323 122,109 3,736 250,000	134,500 1,495,130 19,392,055 122,109 3,736 260,000
54300 - 54400 - 54500 - 54510 - 54530 - 54540 - 54605 -	- UTILITIES - TELEPHONE - PROFESSIONAL SERVICES - CONTRACTED SERVICES - CONTRACT INSTRUCTORS - CREDIT CARD SERVICE CHARGE - COURT CHARGES - ASPHALT MAINTENANCE	959,320 194,224 326,678 14,867,037 6,579 6,106 226,406 24,457	1,071,635 222,370 514,487 6,308,574 20,469 1,194 263,660 20,185	221,881 451,428 17,510,363 74,124 1,419 259,087 48,945	157,542 710,293 19,646,911 114,109 2,615 300,000 35,000	157,542 2,199,907 18,754,362 122,109 3,736 250,000 35,000	245,912 1,977,607 19,765,323 122,109 3,736 250,000 35,000	134,500 1,495,130 19,392,055 122,109 3,736 260,000 35,000
54300 - 54400 - 54500 - 54510 - 54530 - 54540 - 54605 - 54635 -	- UTILITIES - TELEPHONE - PROFESSIONAL SERVICES - CONTRACTED SERVICES - CONTRACT INSTRUCTORS - CREDIT CARD SERVICE CHARGE - COURT CHARGES - ASPHALT MAINTENANCE - GENERAL CONSTRUCTION	959,320 194,224 326,678 14,867,037 6,579 6,106 226,406 24,457 2,478	1,071,635 222,370 514,487 6,308,574 20,469 1,194 263,660 20,185 4,188	221,881 451,428 17,510,363 74,124 1,419 259,087 48,945 5,787	157,542 710,293 19,646,911 114,109 2,615 300,000 35,000 5,500	157,542 2,199,907 18,754,362 122,109 3,736 250,000 35,000 5,500	245,912 1,977,607 19,765,323 122,109 3,736 250,000 35,000 5,500	134,500 1,495,130 19,392,055 122,109 3,736 260,000 35,000 5,500
54300 - 54400 - 54500 - 54510 - 54530 - 54640 - 54635 - 54640 - 56640	- UTILITIES - TELEPHONE - PROFESSIONAL SERVICES - CONTRACTED SERVICES - CONTRACT INSTRUCTORS - CREDIT CARD SERVICE CHARGE - COURT CHARGES - ASPHALT MAINTENANCE - GENERAL CONSTRUCTION - GRAFFITI ABATEMENT	959,320 194,224 326,678 14,867,037 6,579 6,106 226,406 24,457 2,478 164,296	1,071,635 222,370 514,487 6,308,574 20,469 1,194 263,660 20,185 4,188 194,107	221,881 451,428 17,510,363 74,124 1,419 259,087 48,945 5,787 188,038	157,542 710,293 19,646,911 114,109 2,615 300,000 35,000 5,500 358,152	157,542 2,199,907 18,754,362 122,109 3,736 250,000 35,000 5,500 340,152	245,912 1,977,607 19,765,323 122,109 3,736 250,000 35,000 5,500 371,403	134,500 1,495,130 19,392,055 122,109 3,736 260,000 35,000 5,500 386,531
54300 - 54400 - 54500 - 54510 - 54530 - 54540 - 54635 - 54640 - 54645 - 5665 - 5665 - 5665 - 5	- UTILITIES - TELEPHONE - PROFESSIONAL SERVICES - CONTRACTED SERVICES - CONTRACT INSTRUCTORS - CREDIT CARD SERVICE CHARGE - COURT CHARGES - ASPHALT MAINTENANCE - GENERAL CONSTRUCTION - GRAFFITI ABATEMENT - MEDIAN ISLAND MAINTENANCE	959,320 194,224 326,678 14,867,037 6,579 6,106 226,406 24,457 2,478 164,296 1,976	1,071,635 222,370 514,487 6,308,574 20,469 1,194 263,660 20,185 4,188 194,107 3,657	221,881 451,428 17,510,363 74,124 1,419 259,087 48,945 5,787 188,038 7,768	157,542 710,293 19,646,911 114,109 2,615 300,000 35,000 5,500 358,152 109,400	157,542 2,199,907 18,754,362 122,109 3,736 250,000 35,000 5,500 340,152 296,600	245,912 1,977,607 19,765,323 122,109 3,736 250,000 35,000 5,500 371,403 296,600	134,500 1,495,130 19,392,055 122,109 3,736 260,000 35,000 5,500 386,531 238,472
54300 - 54400 - 54500 - 54510 - 54530 - 54640 - 54635 - 54635 - 54650 - 54600 - 54600 - 54600 - 54600 - 54600 - 54600 - 54600 - 54600 - 54600 - 54600 - 54600 - 54600 - 54600	- UTILITIES - TELEPHONE - PROFESSIONAL SERVICES - CONTRACTED SERVICES - CONTRACT INSTRUCTORS - CREDIT CARD SERVICE CHARGE - COURT CHARGES - ASPHALT MAINTENANCE - GENERAL CONSTRUCTION - GRAFFITI ABATEMENT	959,320 194,224 326,678 14,867,037 6,579 6,106 226,406 24,457 2,478 164,296	1,071,635 222,370 514,487 6,308,574 20,469 1,194 263,660 20,185 4,188 194,107	221,881 451,428 17,510,363 74,124 1,419 259,087 48,945 5,787 188,038	157,542 710,293 19,646,911 114,109 2,615 300,000 35,000 5,500 358,152	157,542 2,199,907 18,754,362 122,109 3,736 250,000 35,000 5,500 340,152	245,912 1,977,607 19,765,323 122,109 3,736 250,000 35,000 5,500 371,403	134,500 1,495,130 19,392,055 122,109 3,736 260,000 35,000 5,500 386,531



City of Pico Rivera General Fund Expenditure Detail Historical Actuals and Adopted Budget Fiscal Years 2020-21 through 2024-25

OBJECT	DESCRIPTION	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 YEAR-END ESTIMATE	FY 2023-24 ADOPTED	FY 2024-25 CITY COUNCIL APPROVED	FY 2024-25 ADOPTED
54660 - STR	EET PAINTINGS/MARKINGS	10,021	9,577	9,203	15,000	15,000	15,000	15,000
54670 - TRE	E CARE	3,138	2,984	5,712	3,500	5,000	5,000	5,000
54675 - WEE	ED ABATEMENT	6,897	12,425	11,941	15,800	15,600	15,600	16,800
54700 - INSI	JRANCE & SURETY BOND	333,986	647,727	703,209	841,332	973,710	1,021,183	1,294,210
54800 - CON	VENTION & MTG EXPENSES	3,509	49,263	76,490	107,367	75,344	76,344	76,344
54810 - EMF	PLOYEE APPRECIATION	-	3,226	2,692	20,000	20,000	24,500	24,500
54900 - PRC	FESSIONAL DEVELOPMENT	14,723	11,549	19,511	25,332	43,468	43,768	39,418
54910 - TUIT	TION REIMBURSEMENT	7,111	11,761	7,827	12,000	45,000	45,000	45,000
54911 - TUIT	TION ADVANCEMENT	18,635	4,597	-	-	-	-	-
54930 - SAF	ETY PROGRAMS & MATERIALS	9,801	19,124	21,730	26,180	26,180	26,380	26,380
54935 - FIRS	ST AID TREATMENT	715	1,791	-	7,500	7,500	9,000	9,000
54940 - ORG	SANIZATIONAL LEARNING	7,370	975	1,440	13,960	111,850	124,850	96,350
55280 - SEN	IIOR CITIZEN COMMITTEE	14,428	51,098	73,504	53,930	56,641	56,641	56,64
55285 - EVE	NT TICKETS	10,019	12,528	25,529	67,416	68,266	68,266	68,266
56105 - LIAE	BILITY CLAIM PAYMENTS	70,710	-	-	-	-	-	-
56205 - PER	MITS - FEES - LICENSES	29,056	51,966	33,505	70,450	75,450	75,450	75,450
56850 - INTE	ER DEPARTMENTAL CHARGES	-	236,861	226,950	341,500	341,500	341,500	341,500
56910 - LEG	AL SERVICE	255,430	504,126	505,804	492,904	589,310	589,810	542,362
56978 - PRIN	NCIPAL PAYMENT - 2016 BONDS	925,000	955,000	995,000	1,030,000	1,030,000	1,065,000	1,065,00
56979 - INTE	EREST PAYMENT - 2016 BONDS	998,225	965,250	926,250	888,775	888,775	860,550	860,55
56989 - LEA	SE PAYMENT-2009 LEAS	-	-	-	-	-	-	-
56992 - BAN	IK SERVICE CHARGES	9,881	41,204	49,492	50,500	46,500	46,500	53,900
56993 - MIS	C. EXPENSES	-	-	216	-	-	-	-
57100 - LAN	D	-	-	512,715	-	-	-	-
57220 - LEA	SE PRINCIPAL EXPENDITURE		24,584	25,205	-	-	-	-
57230 - LEA	SE INTEREST EXPENDITURE		2,497	1,876	-	-	-	-
57300 - FUR	NITURE & EQUIPMENT	176,349	51,959	321,390	93,702	68,900	38,900	38,90
57850 - CON	ITRA DEPOSIT ACCOUNTS	-	(1,816)	(23,519)	(13,520)	-	-	-
57900 - REP	PLACEMENT ACCOUNT	-	-	-	328,022	330,022	330,022	330,023
58500 - BAD	DEBT	53,328	-	-	-	-	-	-
Subtotal - Ma	intenance and Operations	21,642,206	14,514,055	27,171,525	29,943,916	31,269,043	32,597,099	31,725,969
TOTAL - OPE	RATING EXPENDITURES	37,956,010	31,645,754	45,889,057	50,137,974	53,388,150	55,623,122	55,001,919
Non-Operatin	ng Transfer Out	801,650	18,642,135	6,080,613	8,416,473	6,176,499	5,617,642	6,065,000
TOTAL - GEN	ERAL FUND EXPEND	38,757,660	50,287,889	51,969,671	58,554,447	59,564,649	61,240,764	61,066,919



City of Pico Rivera General Fund Expenditures by Department Historical Actuals and Adopted Budget Fiscal Years 2020-21 through 2024-25

	FY 20-21	FY 21-22	FY 22-23	ADOPTED	APPROVED	ADOPTED
				FY 2023-24 ADOPTED	FY 2024-25 APPROVED	FY 2024-25 ADOPTED
DEPARTMENT / EXPENDITURE CATEGORY	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET
ADMINISTRATION						
Salaries & Benefits	1,405,067	1,477,530	1,788,102	1,656,809	1,744,206	1,577,749
Maintenance & Operations	12,942,062	13,369,498	13,432,517	14,711,178	15,835,924	15,471,763
TOTAL ADMINISTRATION	14,347,130	14,847,028	15,220,619	16,367,987	17,580,130	17,049,512
COMMUNITY & ECONOMIC DEVELOPMENT						
Salaries & Benefits	3,365,925	3,158,091	3,448,790	4,064,240	4,244,279	4,160,393
Maintenance & Operations	667,053	1,430,196	1,339,517	3,220,905	3,005,906	2,508,061
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	4,032,978	4,588,287	4,788,307	7,285,145	7,250,185	6,668,454
ADMINISTRATIVE SERVICES						
Salaries & Benefits	2,262,846	3,324,233	3,522,692	4,386,795	4,608,275	4,785,082
Maintenance & Operations	3,602,706	4,796,668	5,430,638	5,571,633	5,860,608	5,992,791
TOTAL ADMINISTRATIVE SERVICES	5,865,552	8,120,901	8,953,330	9,958,428	10,468,883	10,777,873
HUMAN RESOURCES	I					
Salaries & Benefits	638,026	678,682	657,857	799,375	840,930	896,140
Maintenance & Operations	314,414	383,834	336,579	434,137	467,062	415,477
TOTAL HUMAN RESOURCES	952,440	1,062,517	994,436	1,233,512	1,307,992	1,311,617
PARKS & RECREATION	I					
Salaries & Benefits	3,755,026	4,201,397	4,494,252	5,805,354	5,982,252	6,053,582
Maintenance & Operations	822,983	1,380,119	1,386,432	1,839,550	1,769,999	1,787,272
TOTAL PARKS & RECREATION	4,578,009	5,581,517	5,880,684	7,644,904	7,752,251	7,840,854
DUDI IC WODYS	l					
PUBLIC WORKS Salaries & Benefits	4,886,915	4,291,765	4,805,841	5,406,534	5,606,081	5,803,004
Maintenance & Operations	3,292,987	4,261,887	5,245,841	5,491,644	5,657,605	5,550,605
TOTAL PUBIC WORKS	8,179,902	8,553,652	10,051,682	10,898,178	11,263,686	11,353,609
GENERAL FUND OPERATING EXPENDITURES	37,956,011	42,753,901	45,889,057	53,388,154	55,623,127	55,001,919
TRANSFERS OUT						
RDA Sales Tax Pledge	-	1,065,000	1,065,000	1,065,000	1,065,000	1,065,000
Interfund Transfer - Liability Claims	101,500	-	-	-	-	-
Interfund Transfer - Workers Compensation Claims Interfund Transfer - Others	417,500 282,650	5,000,000	2,637,005	- 5,111,499	-	-
Equipment Replacement	202,030	1,000,000	87,913	-	- -	_
Capital Improvement Program (CIP)		11,577,135	2,290,695	-	4,552,642	5,000,000
TOTAL TRANSFERS OUT	801,650	18,642,135	6,080,613	6,176,499	5,617,642	6,065,000
Salaries & Benefits	16,313,805	17,131,699	18,717,533	22,119,107	23,026,023	23,275,950
Maintenance & Operations	21,642,206	25,622,202	27,171,525	31,269,047	32,597,104	31,725,969
Transfers	801,650	18,642,135	6,080,613	6,176,499	5,617,642	6,065,000
TOTAL GENERAL FUND EXPENDITURES	38,757,661	61,396,036	51,969,670	59,564,653	61,240,769	61,066,919
GENERAL FUND OPERATING REVENUE	44,950,765	49,261,505	56,874,931	57,807,556	59,448,529	59,320,795
TOTAL GENERAL FUND REVENUE	46,326,633	61,848,718	58,722,279	59,564,653	61,240,769	61,066,919
OPERATING SURPLUS / (DEFICIT)	6,994,754	6,507,604	10,985,874	4,419,402	3,825,402	4,318,876
OF EIGHT CONTECT (DETICIT)	0,004,704	0,507,004	10,303,074	7,713,402	5,025,402	4,510,010
Vacancy Savings	300,000	279,000	279,000	200,000	400,000	400,000
TOTAL SURPLUS / (DEFICIT)	7,568,972	452,681	6,752,609	-	-	(0)

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City of Pico Rivera Summary of Transfers In/Out, All Funds Fiscal Year 2024-25 Adopted Budget

Fund #	Transfer Description	Transfer Out	Transfer In
201	GAS TAX FUND	1,746,124	
100	GENERAL FUND		1,746,124
100	GENERAL FUND	1,065,000	
851	SUCCESSOR AGENCY DEBT SERVICE FUND	, ,	1,065,000
	201 100	201 GAS TAX FUND 100 GENERAL FUND 100 GENERAL FUND	201 GAS TAX FUND 1,746,124 100 GENERAL FUND 1,065,000

⁻ To Transfer Received Funds for Payment of Enforceable Obligations -

	Transfer Out	Transfer In
General Fund TOTAL	1,065,000	1,746,124
Other Funds TOTAL	1,746,124	1,065,000
GRAND TOTAL TRANSFERS IN/OUT	2,811,124	2,811,124

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	FY 23-24 Adopted	FY 24-25 Approved	Filled	Vacancies	FY 24-25 Adopted
City Manager / City Council					
City Manager	1.00	1.00	1.00	0.00	1.00
Assistant City Manager	1.00	1.00	1.00	0.00	1.00
Director	1.00	1.00	1.00	0.00	1.00
Principal Analyst	1.00	1.00	1.00	0.00	1.00
Analyst	1.00	1.00	1.00	0.00	0.00
Senior Analyst	0.00	0.00	0.00	0.00	1.00
Secretary	1.00	1.00	1.00	0.00	1.00
Sr. Executive Assistant	1.00	1.00	1.00	0.00	1.00
Coordinator	1.00	1.00	1.00	0.00	1.00
Sustainability Technician	1.00	1.00	0.00	1.00	1.00
	9.00	9.00	8.00	1.00	9.00
City Clerk					
City Clerk	1.00	1.00	1.00	0.00	1.00
Deputy City Clerk	1.00	1.00	0.00	1.00	1.00
Junior Deputy City Clerk	1.00	1.00	1.00	0.00	1.00
	3.00	3.00	2.00	1.00	3.00
Administrative Services					
Director of Administrative Services	1.00	1.00	1.00	0.00	1.00
Deputy Director of Administrative Services	1.00	1.00	1.00	0.00	1.00
Executive Assistant	1.00	1.00	1.00	0.00	1.00
Senior Manager - Accounting	1.00	1.00	1.00	0.00	1.00
Senior Manager - Budget	1.00	1.00	1.00	0.00	1.00
Accountant III	1.00	1.00	1.00	0.00	1.00
Accountant I	1.00	1.00	0.00	1.00	1.00
Finance Technician	3.00	3.00	3.00	0.00	3.00
I.T. Technician	1.00	1.00	1.00	0.00	1.00
Senior I.T. Manager	1.00	1.00	0.00	1.00	1.00
Account Clerk III	2.00	2.00	2.00	0.00	2.00
Account Clerk II	2.00	2.00	2.00	0.00	2.00
Supervisor	1.00	1.00	1.00	0.00	1.00
Budget and Financial Analyst	1.00	1.00	1.00	0.00	1.00
	18.00	18.00	16.00	2.00	18.00
Human Resources					
Director of Human Resources	1.00	1.00	1.00	0.00	1.00
Human Resources Senior Analyst	1.00	1.00	1.00	0.00	1.00
Senior Human Resources Technician	1.00	1.00	1.00	0.00	1.00
Human Resources Coordinator	1.00	1.00	1.00	0.00	1.00
	4.00	4.00	4.00	0.00	4.00



	FY 23-24 Adopted	FY 24-25 Approved	Filled	Vacancies	FY 24-25 Adopted
Community and Economic Development					
Director of Community and Economic Development	1.00	1.00	1.00	0.00	1.00
Deputy Director	1.00	1.00	1.00	0.00	1.00
Executive Assistant	1.00	1.00	0.00	1.00	1.00
Secretary	3.00	3.00	2.00	0.00	2.00
Administatrive Clerk	0.00	0.00	1.00	0.00	1.00
Senior Planner	2.00	2.00	1.00	0.00	1.00
Planner	1.00	1.00	1.00	0.00	1.00
Assistant Planner	2.00	2.00	2.00	0.00	2.00
Senior Analyst	1.00	1.00	1.00	0.00	1.00
Analyst (Economic Development)	2.00	2.00	1.00	1.00	2.00
Neighborhood Improvement Officer	4.00	4.00	3.00	1.00	4.00
Coordinator (Parking Enforcement)	1.00	1.00	1.00	0.00	1.00
Parking Enforcement Officer	4.00	4.00	3.00	1.00	4.00
Manager (Housing)	1.00	1.00	0.00	0.00	0.00
Coordinator (Housing)	0.00	0.00	1.00	0.00	1.00
Housing Program Specialist	2.00	2.00	1.00	1.00	2.00
Building Official	1.00	1.00	1.00	0.00	1.00
Senior Inspector	1.00	1.00	1.00	0.00	1.00
Technician (Building)	1.00	1.00	1.00	0.00	1.00
Building Inspector	0.00	0.00	1.00	0.00	1.00
Counter Service Representative	1.00	1.00	1.00	0.00	1.00
	30.00	30.00	25.00	5.00	30.00
Parks and Recreation					
Director of Parks and Recreation	1.00	1.00	1.00	0.00	1.00
Manager	2.00	2.00	2.00	0.00	2.00
Supervisor	6.00	6.00	5.00	1.00	6.00
Senior Analyst	1.00	1.00	1.00	0.00	1.00
Analyst	1.00	1.00	1.00	0.00	1.00
Caseworker	1.00	1.00	1.00	0.00	1.00
Coordinator	9.00	9.00	8.00	1.00	9.00
Executive Assistant	1.00	1.00	0.00	1.00	1.00
Administrative Clerk	3.00	3.00	3.00	0.00	3.00
Senior Technician	1.00	1.00	1.00	0.00	1.00
Technician	1.00	1.00	1.00	0.00	1.00
Digital and Media Assistant	1.00	1.00	1.00	0.00	1.00
	28.00	28.00	25.00	3.00	28.00



		FY 23-24 Adopted	FY 24-25 Approved	Filled	Vacancies	FY 24-25 Adopted
Public Works						
Director of Public Works		1.00	1.00	1.00	0.00	1.00
Deputy Director		1.00	1.00	1.00	0.00	1.00
Assistant City Engineer		1.00	1.00	0.00	1.00	1.00
Senior Engineer		1.00	1.00	0.00	1.00	1.00
Assistant Engineer		1.00	1.00	1.00	0.00	0.00
Associate Engineer		1.00	1.00	1.00	0.00	2.00
Public Works Inspector		1.00	1.00	1.00	0.00	1.00
Utilities Superintendent		1.00	1.00	1.00	0.00	1.00
Supervisor		3.00	3.00	3.00	0.00	3.00
Public Works Superintendent		0.00	0.00	1.00	0.00	1.00
Field Services Manager		1.00	1.00	0.00	0.00	0.00
Water Systems Operator I		3.00	3.00	3.00	0.00	3.00
Water Systems Operator II		3.00	3.00	3.00	0.00	3.00
Water Systems Operator III		1.00	1.00	0.00	1.00	1.00
Water Treatment Operator I		1.00	1.00	0.00	1.00	1.00
Water Treatment Operator II		2.00	2.00	0.00	2.00	2.00
Water Treatment Operator III		1.00	1.00	0.00	1.00	1.00
Customer Service Representative		1.00	1.00	1.00	0.00	1.00
Water Distribution Supervisor		1.00	1.00	1.00	0.00	1.00
Water Treatment Supervisor		1.00	1.00	0.00	0.00	0.00
Senior Water Treatment Supervisor		0.00	0.00	1.00	0.00	1.00
Facilities Maintenance Worker I		3.00	3.00	3.00	0.00	3.00
Facilities Maintenance Worker II		2.00	2.00	2.00	0.00	2.00
Facilities Maintenance Worker III		3.00	3.00	3.00	0.00	3.00
Maintenance Crew Leader		6.00	6.00	5.00	1.00	6.00
Maintenance Worker I / II		17.00	17.00	17.00	0.00	17.00
Principal Analyst		1.00	1.00	1.00	0.00	1.00
Senior Analyst		1.00	1.00	1.00	0.00	1.00
Technician (Engineering)		1.00	1.00	1.00	0.00	1.00
Counter Service Representative		1.00	1.00	1.00	0.00	1.00
Executive Assistant		1.00	1.00	1.00	0.00	1.00
Secretary		2.00	2.00	2.00	0.00	2.00
Equipment Mechanic II		1.00	1.00	1.00	0.00	1.00
Custodian		2.00	2.00	1.00	1.00	2.00
		67.00	67.00	58.00	9.00	67.00
	TOTALS	159.00	159.00	138.00	21.00	159.00



	FY 23-24 Adopted	FY 24-25 Approved	Filled	Vacancies	FY 24-25 Adopted
Department	FY 23-24 Adopted	FY 24-25 Approved	Filled	Vacancies	FY 24-25 Adopted
Administration	12.00	12.00	10.00	2.00	12.00
Administrative Services	18.00	18.00	16.00	2.00	18.00
Human Resources	4.00	4.00	4.00	0.00	4.00
Community and Economic Development	30.00	30.00	25.00	5.00	30.00
Parks and Recreation	28.00	28.00	25.00	3.00	28.00
Public Works	67.00	67.00	58.00	9.00	67.00
TOTAL	159.00	159.00	138.00	21.00	159.00

Adopted Reclassification Positions, by Classification and Department Adopted Position Reclassifications Fiscal Year 2024-25

	FY 24-25 Adopted Reclassifications
Administration	
Innovation and Communications Analyst (Reclass to Senior Analyst)	1.00
Total Administration	1.00
Community & Economic Development	
Senior Planner (Reclass to Building Inspector)	1.00
Housing Manager (Reclass to Housing Coordinator)	1.00
Total Community & Economic Development	2.00
Public Works	
Assistant Engineer (Reclass to Associate Engineer)	1.00
Field Services Manager (Reclass to Public Works Superintendent)	1.00
Water Treatment Supervisor (Reclass to Senior Water Treatment Supervisor)	1.00
Total Public Works	3.00
TOTALS	6.00
	FY 24-25 Adopted Reclassifications
Administration	1.00
Community & Economic Development	2.00
Public Works	3.00
TOTAL	6.00

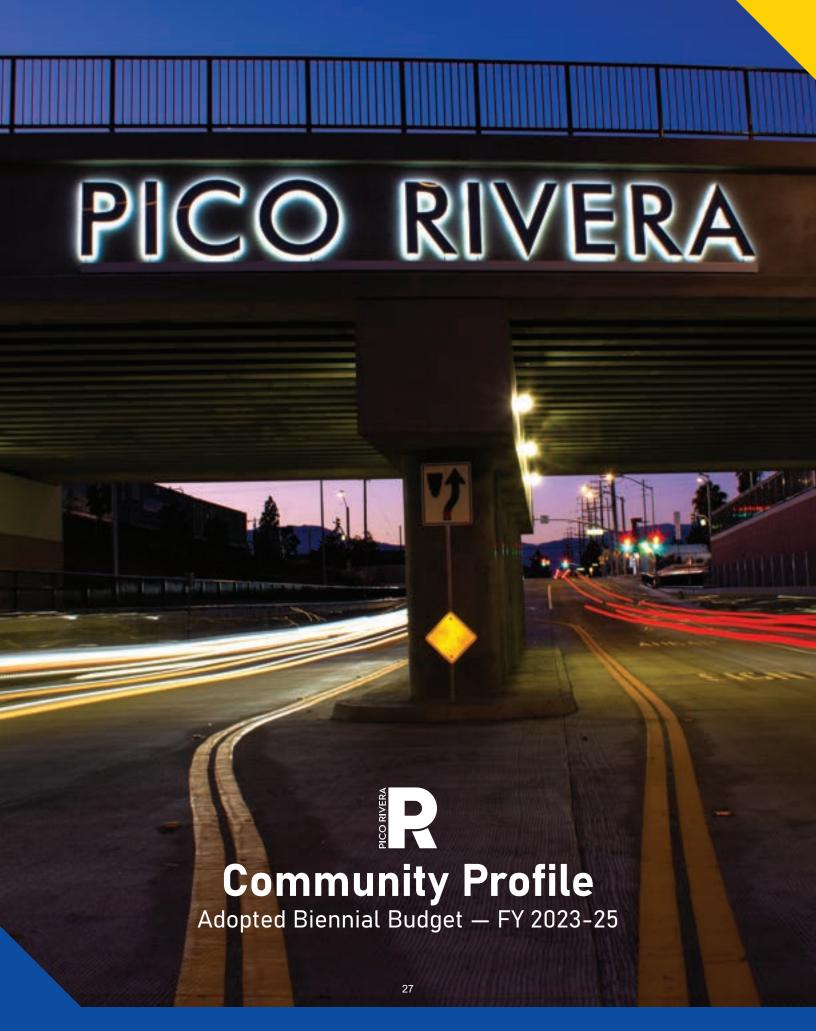
The Adopted FY 2024-25 budget includes 6 positions for reclassification.

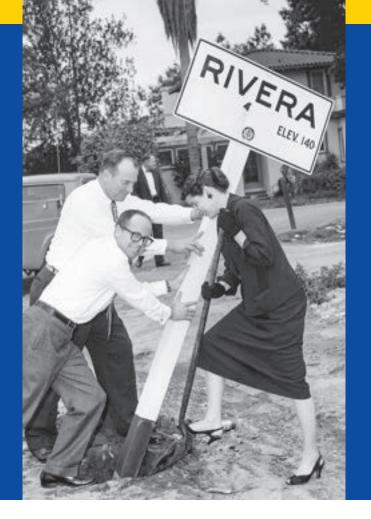
Adopted Eliminations Positions, by Classification and Department

Adopted Position Eliminations Fiscal Year 2024-25

		FY 24-25 Adopted Eliminations
Administration		
Innovation and Communications Analyst		1.00
Total Administration		1.00
Community & Economic Development		
Senior Planner		1.00
Housing Manager		1.00
Total Community & Economic Development		2.00
Public Works		
Assistant Engineer		1.00
Field Services Manager		1.00
Water Treatment Supervisor		1.00
Total Public Works		3.00
	TOTALS	6.00
		FY 24-25 Adopted Eliminations
	Administration	1.00
	Community & Economic Development	2.00
	Public Works	3.00
	TOTAL	6.00

The Adopted FY 2024-25 budget includes 6 positions for elimination.





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.



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.



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.

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."

STRATEGIC PRIORITIES



FISCAL AND ORGANIZATION SUSTAINABILITY



ECONOMIC DEVELOPMENT AND LAND USE



INFRASTRUCTURE



HEALTH, WELLNESS AND SAFETY



COMMUNITY ENGAGEMENT



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.

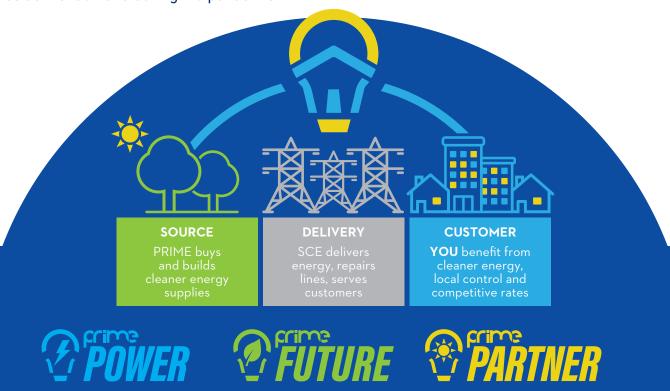
Office of Sustainability

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.

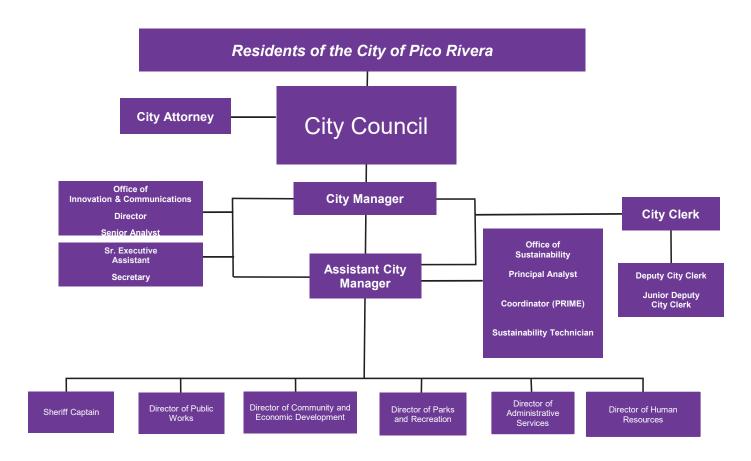
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ADMINISTRATION





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

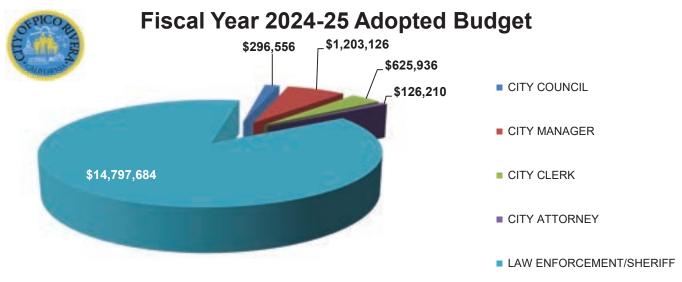
Strategic Goals

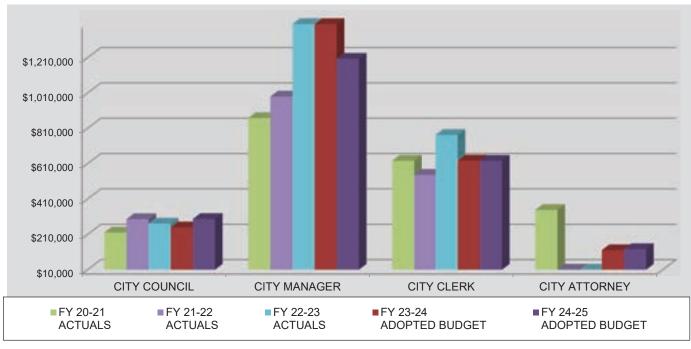
- A Fiscal and Organizational Sustainability
- B Economic Development and Land Use
- C Infrastructure
- D Health, Wellness, and Safety
- E Community Engagement

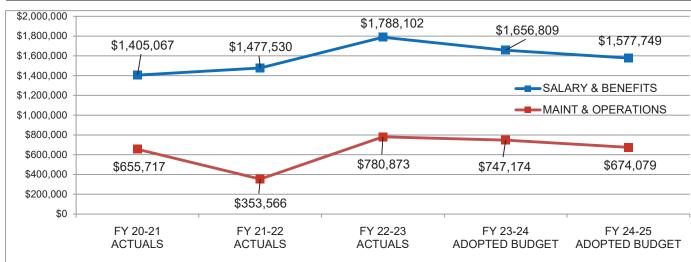
Administration and Sustainability

Performance activity for Administrative Services:

Strategic Goal	Performance Activity	2021-22 Actual	2022-23* Estimated	2023-24 Target	2024-25 Target			
Α	Hold City Council Goal-Setting Retreat	1	1	1	1			
Α	Increase publicly available City Council Agendas	100%	100%	100%	100%			
В	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							





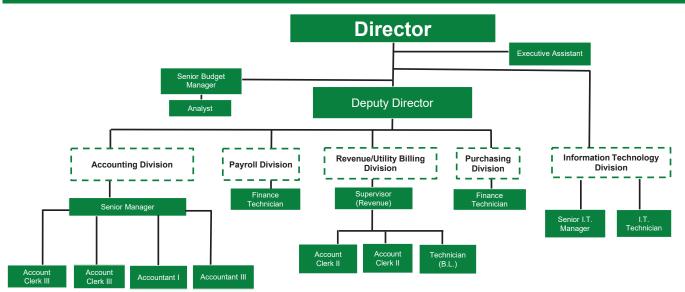


			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	COUNCIL APPROVED	ADOPTED
CITY	COUN	CII								
10	1000		SALARIES	50,087	49,329	51,605	49,333	49,330	50,810	101,123
10	1000		VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	-	-	1,625	1,625	1,625
10	1000		HOURLY SALARIES	32,480	-	-	-	-	-	-
10 10	1000 1000		OVERTIME PUBLIC EMPLOYEE'S RETIREMENT	15,973	- 8,476	- 8,224	8,093	1,000 11,061	1,000 11,098	1,000 23,701
10	1000	51501	PUBLIC AGENCY RETIREMENT	8,416	3,591	3,730	3,593	3,591	3,591	6,795
10 10	1000 1000		WORKER'S COMPENSATION GROUP HEALTH & LIFE INSURANCE	614 35,227	568 41,967	404	432	432 66,667	511 70,000	1,182
10	1000		CASH BACK INCENTIVE PAY	39,208	34,158	53,616 24,011	49,611 15,325	14,324	15,040	37,288 16,724
10	1000		AUTO ALLOWANCE	15,250	15,000	15,125	15,000	15,000	15,750	15,000
10 10	1000 1000		TECHNOLOGY STIPEND BILINGUAL PAY	4,181	3,600	2,950	2,400	2,400	2,520	2,400
10	1000		OPEB COST ALLOCATION	-	3,871	2,063	1,888	1,640	1,480	4,877
10	1000	51930	MEDICARE/EMPLOYER PORTION	2,056	1,480	1,390	1,201	715	737	1,466
			Salary and Benefits Subtotal	203,493	162,919	163,119	146,876	167,785	174,162	213,182
10	1000	52200	DEPARTMENTAL SUPPLIES	5,491	744	166	2,050	1,050	1,103	1,103
10	1000	52205	OFFICE SUPPLIES	907	2,013	446	1,100	500	500	500
10	1000	52300	ADVERTISING AND PUBLICATION	-	40	53	400	400	400	400
10	1000	52600	MEMBERSHIP AND DUES	205	4,501	5,519	8,600	4,500	4,500	4,500
10	1000	52700	BOOKS AND PERIODICALS	139	-	-	300	300	300	300
10	1000	53610	COST REIMBURSEMENT	-	-	-	150	150	150	150
10	1000		SPECIAL DEPARTMENTAL EXPENSES	870	2,695	6,484	3,300	6,500	6,500	6,500
10	1000		PROFESSIONAL SERVICES	8,094	8,188	9,104	-	13,500	13,500	13,500
10	1000		CONVENTION & MTG EXPENSES	747	26,565	42,323	50,000	15,000	15,000	15,000
10	1000		LEGAL SERVICES	-	87,867	43,415	24,207	38,000	38,000	39,900
10	1000	57900	REPLACEMENT ACCOUNT	- 40 454	-	- 407 540	1,521	1,521	1,521	1,521
			Maintenance and Operations Subtotal	16,454	132,613	107,510	91,628	81,421	81,474	83,374
			CITY COUNCIL	219,947	295,531	270,629	238,504	249,206	255,636	296,556
CITY	MANA	GER								
11	1110	51100	SALARIES	523,145	544,633	735,250	769,630	725,603	772,654	707,368
11	1110		VACATION/SICK LEAVE ACCRUAL PAY-OUT	15,942	56,342	64,515	35,219	8,750	8,750	8,750
11	1110		HOURLY SALARIES	-	140	-		-	-	-
11	1110		OVERTIME	-	124	-	133	-	-	-
11	1110		PUBLIC EMPLOYEE'S RETIREMENT	152,911	122,133	163,151	175,639	150,165	155,775	159,830
11	1110		PUBLIC AGENCY RETIREMENT DEFERRED COMPENSATION	1 000	1 000	- 	-	7.056	- 7.706	- 7.074
11 11	1110 1110		WORKER'S COMPENSATION	1,000	1,000	5,011	20,265	7,256	7,726	7,074
11	1110		DISABILITY INSURANCE	6,388 4,296	6,086 4,487	5,756 5,707	6,359 6,641	6,359 6,685	7,769 6,886	8,268 6,224
11	1110		GROUP HEALTH & LIFE INSURANCE	10,177	19,204	51,356	72,489	61,087	64,141	72,244
11	1110		CASH BACK INCENTIVE PAY	28,580	26,674	25,067	21,637	21,486	22,560	18,621
11 11	1110 1110		AUTO ALLOWANCE TECHNOLOGY STIPEND	7,450 893	6,563 619	11,038 3,686	12,150 3,600	6,000 1,800	6,300 1,890	10,080 3,060
11	1110		BILINGUAL PAY	300	300	913	600	600	630	600
11	1110		POST EMPLOYMENT HEALTH PLAN	1,786	2,151	2,576	2,695	2,404	2,524	4,285
11 11	1110 1110		OPEB COST ALLOCATION MEDICARE/EMPLOYER PORTION	- 8,281	44,931 8,939	27,292 12,778	24,974 12,247	24,127 10,521	22,499 11,203	34,119 10,257
11	1110		VACANCY SAVINGS OFFSET	28,388	30,354	20,960	-	-	-	-
			Salary and Benefits Subtotal	789,535	874,712	1,135,057	1,164,278	1,032,843	1,091,307	1,050,779
11	1110	52200	DEPARTMENTAL SUPPLIES	876	561	1,068	103	1,500	1,500	1,500
11	1110		OFFICE SUPPLIES	987	1,624	1,170	1,600	500	500	500
11	1110		ADVERTISING AND PUBLICATIONS	-	-	-	300	300	300	300
11	1110 1110		MEMBERSHIP AND DUES SOFTWARE	2,001 50,124	3,989	884	4,500	4,500	4,500	4,500
11 11	1110		SPECIAL DEPARTMENTAL EXPENSES	2,607	26,525 324	9,625 3,053	1,500	2,500	2,500	2,500
11	1110		PROFESSIONAL SERVICES	18,930	21,864	28,574	33,926	30,000	30,000	30,000
11	1110		CONTRACTED SERVICES	-	30,717	311,798	655,101	254,150	28,750	28,750
11 11	1110 1110		CONVENTION & MTG EXPENSES LEGAL SERVICES	2,500	9,585 19,186	9,358 25,563	20,000	10,000	10,000 63,830	10,000
11	1110		REPLACEMENT ACCOUNT	-	19,100	25,563	50,000 7,275	63,830 7,275	63,830 7,275	67,022 7,275
- 11	1110	31800	Maintenance and Operations Subtotal	78,025	114,374	391,093	774,305	374,555	149,155	152,347
			CITY MANAGER	907.500	000.000	4 500 440	4 000 500	4 407 000	4 0 40 400	4 000 400
			CITY MANAGER	867,560	989,086	1,526,149	1,938,583	1,407,398	1,240,462	1,203,126

ADI	ADMINISTRATION - General Fund Fiscal Year 2024-25 Adopted Budget								ed Budget	
			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24 YEAR-END	FY 2023-24	FY 2024-25 COUNCIL	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ESTIMATES	ADOPTED	APPROVED	ADOPTED
SUST	AINAE	BILITY								
11	1111		CONTRACTED SERVICES	-	-	-	150,000	-	-	-
			Maintenance and Operations Subtotal	-			150,000		-	-
			SUSTAINABILITY				150,000		-	-
	CLER		OAL A DIFO	050.070	000.040	074 050	100.005	004 000	045.000	100 570
12 12	1200 1200	51120	SALARIES VACATION/SICK LEAVE ACCRUAL PAY-OUT	252,379 3,379	266,819 5,092	271,259 64,165	180,965 4,696	301,606 3,562	315,060 3,562	196,578 3,562
12 12	1200 1200		OVERTIME PUBLIC EMPLOYEE'S RETIREMENT	- 83,146	1,582 70,252	3,241 69,792	880 43,667	- 62,418	- 68,148	- 44,417
12	1200		DEFERRED COMPENSATION	500	500	1,992	2,179	3,016	3,151	1,966
12	1200		WORKER'S COMPENSATION	3,111	3,002	2,124	2,643	2,643	3,168	2,298
12	1200 1200		DISABILITY INSURANCE GROUP HEALTH & LIFE INSURANCE	2,415	2,497	2,490	1,718	2,704	2,785	1,809
12 12	1200		AUTO ALLOWANCE	55,935 4,320	58,980 4,320	52,350 3,060	43,696 3,600	58,022 4,320	60,923 4,536	46,507 4,320
12	1200		TECHNOLOGY STIPEND	1,620	1,620	1,148	-	1,620	1,701	-,020
12	1200	51905	BILINGUAL PAY	300	300	913	250	540	567	-
12	1200		POST EMPLOYMENT HEALTH PLAN	1,157	1,157	986	1,328	1,328	1,394	-
12 12	1200 1200		OPEB COST ALLOCATION MEDICARE/EMPLOYER PORTION	- 3,776	19,835 3,944	11,183 5,223	10,233 2,728	10,029 4,373	9,174 4,568	9,482 2,850
12	1200	31330	Salary and Benefits Subtotal	412,039	439,899	489,926	298,583	456,181	478,737	313,788
12	1200	52200	DEPARTMENTAL SUPPLIES	2,338	2,974	2,796	3,750	3,000	3,000	3,000
12	1200		OFFICE SUPPLIES	1,016	-,	-,	25	-	-	-
12	1200	52300	ADVERTISING AND PUBLICATION	19,999	47,704	63,424	35,000	35,000	35,000	35,000
12	1200		ELECTION EXPENSE	140,684	-	117,591	-	-	150,000	150,000
12	1200		MEMBERSHIP AND DUES	755	1,045	850	850	1,055	1,055	1,055
12 12	1200 1200		BOOKS AND PERIODICALS SOFTWARE	274 8,137	- 7,137	377	800	900	900	900
12	1200		MILEAGE REIMBURSEMENT	-	-	267	310	300	300	300
12	1200		EQUIPMENT MAINTENANCE	-	97	107	110	250	250	250
12	1200	54400	PROFESSIONAL SERVICES	18,940	10,905	10,306	8,500	11,000	11,000	8,500
12	1200		CONTRACTED SERVICES	21,385	7,196	11,574	50,000	70,000	70,000	70,000
12	1200		CONVENTION & MTG EXPENSES	-	-	20	4,640	4,640	4,640	4,640
12 12	1200 1200		PROFESSIONAL DEVELOPMENT LEGAL SERVICES	-	29,453	4,191 70,765	3,050 35,000	3,750 40,000	3,750 35,000	2,400 35,000
12	1200		REPLACEMENT ACCOUNT	-	29,433	70,703	1,103	1,103	1,103	1,103
			Maintenance and Operations Subtotal	213,528	106,512	282,269	143,138	170,998	315,998	312,148
			CITY CLERK	625,567	546,411	772,194	441,721	627,179	794,735	625,936
OLOTE		· ·								
	R CIT		ODEOIAL DEDADTMENTAL EVERYORS				0.440			
13	1300	54100	SPECIAL DEPARTMENTAL EXPENSES Maintenance and Operations Subtotal	-	-	<u> </u>	2,119 2,119	-	-	-
			manifestation and operations durinted.				2,			
			SISTER CITY	-	-	-	2,119	-	-	-
CITY	ATTOF	RNEY								
14	1400		CONTRACTED SERVICES	115,590	68	1	120,200	120,200	120,200	126,210
14	1400	56910	LEGAL SERVICES CITY ATTORNEY	232,122 347,711	- 68	1	120,200	120,200	120,200	126,210
			on months	¥ 11,11 11			.20,200	.20,200	.20,200	.20,210
			ENT - SHERIFF		_					
15 15	1500		C.O.P.S. PGRM COSTS	156,727	161,285	165,271	- 50 600	-	-	-
15 15	1500 1500		SPECIAL DEPARTMENTAL EXPENSES CONTRACTED SERVICES	- 12,129,618	- 12,854,647	12,486,373	50,699 13,267,998	13,964,004	- 15,169,097	- 14,797,684
10	1300	J-J000	Maintenance and Operations Subtotal	12,129,010	13,015,932	12,460,575	13,318,697	13,964,004	15,169,097	14,797,684
			I AW ENEODCEMENT/CUEDIFF	42 200 245	12 045 022	12 654 645	12 240 007	12 004 004	45 460 007	14 707 694
			LAW ENFORCEMENT/SHERIFF	12,286,345	13,015,932	12,651,645	13,318,697	13,964,004	15,169,097	14,797,684
			ADMINISTRATION TOTAL	14,347,130	14,847,028	15,220,619	16,209,825	16,367,987	17,580,130	17,049,512



ADMINISTRATIVE SERVICES





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

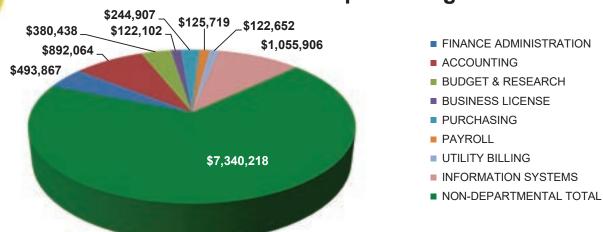
- A Fiscal and Organizational Sustainability
- B Economic Development and Land Use
- C Infrastructure
- D Health, Wellness, and Safety
- E Community Engagement

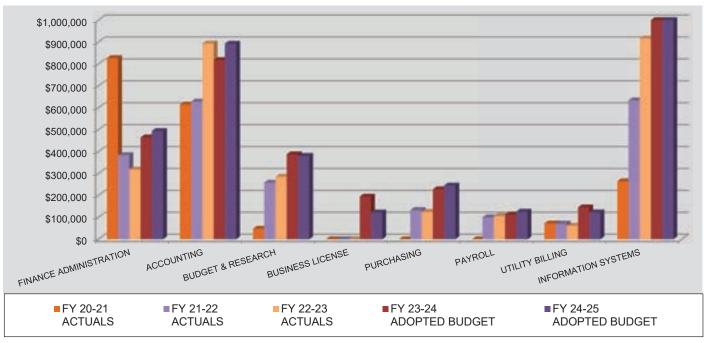
Administrative Services

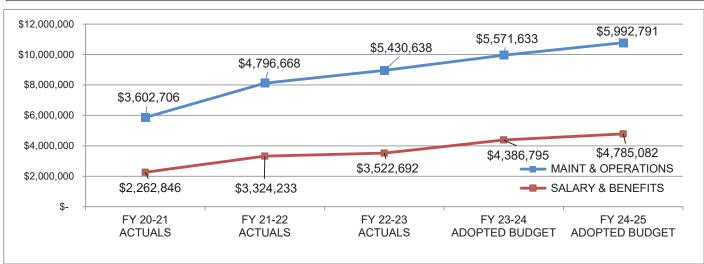
Performance activity for Administrative Services:

Strategic Goal	Performance Activity	2021-22 Actual	2022-23 Estimated	2023-24 Target	2024-25 Target
Α	Accounts Payable Invoices Processed	6,144	5,378	5,486	5,540
Α	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
Α	Distinguished/excellence financial/budget awards received	2	2	2	2
Α	Percent of balanced General Fund Adopted Budget	100%	100%	100%	100%
Α	IT Help Desk Requests Resolved	499	376	395	415
Α	Computers/Laptops Replaced (Starting FY 2022-23)	-	62	63	65
Α	Adobe Acrobat Upgrades (Starting FY 2022-23)	-	35	36	37
Α	Hard Drive SSD Upgrades (Starting FY 2022-23)	-	50	51	53









			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	CITY COUNCIL APPROVED	ADOPTED
FINAN	NCE -	ADMIN	ISTRATION							
20	2000		SALARIES	428,650	157,791	139,983	216,969	226,332	238,274	241,110
20	2000		VACATION/SICK LEAVE ACCRUAL PAY-OUT	23,350	15,343	-	2,748	8,060	8,060	8,060
20	2000		HOURLY SALARIES	-	33,323	-	-	49,500	52,000	52,000
20 20	2000		OVERTIME PUBLIC EMPLOYEE'S RETIREMENT	140,632	- 46,419	- 34,155	- 52,485	2,000 46,840	2,000 48,038	2,000 54,479
20	2000		PUBLIC AGENCY RETIREMENT	-	-	-	-	1,850	1,950	1,950
20	2000		DEFERRED COMPENSATION	1,000	500	1,506	1,899	2,263	2,383	2,411
20	2000	51600	WORKER'S COMPENSATION	5,712	1,744	1,096	-	1,983	2,396	2,818
20	2000		DISABILITY INSURANCE	3,397	1,357	1,294	1,831	1,656	1,706	2,310
20	2000		UNEMPLOYMENT INSURANCE	14,400	6,863	- 29.004	-	- 44 950	47,002	- 42 247
20 20	2000		GROUP HEALTH & LIFE INSURANCE CASH BACK INCENTIVE PAY	76,103	31,285	28,994	43,418 425	44,850	47,092	43,247 600
20	2000		AUTO ALLOWANCE	5,870	2,000	1,200	3,250	3,600	3,780	3,600
20	2000	51904	TECHNOLOGY STIPEND	2,201	750	450	1,220	1,350	1,418	1,350
20	2000		POST EMPLOYMENT HEALTH PLAN	1,832	704	443	973	1,291	1,355	1,494
20 20	2000		OPEB COST ALLOCATION MEDICARE/EMPLOYER PORTION	6,653	13,474 3,068	8,653 2,215	7,917 3,258	7,526 3,282	6,940 3,455	11,629 3,496
20	2000		VACANCY SAVINGS OFFSET	16,520	3,006	48,922	3,236	3,262	-	3,490
20	2000	0.001	Salary and Benefits Subtotal	726,321	314,621	268,910	336,393	402,383	420,847	432,555
20	2000	52100	POSTAGE	27	205	724	1,200	1,200	1,200	1,200
20	2000		DEPARTMENTAL SUPPLIES	4,598	3,360	2,025	1,500	4,000	4,000	4,000
20	2000		OFFICE SUPPLIES	4,199	4,535	3,146	2,500	2,500	2,500	2,500
20 20	2000 2000		PRINT, DUPLICATE & PHOTOCOPYING MEMBERSHIP AND DUES	2,057 1,320	35 1,375	236 1,484	58 2,623	- 1,820	1,820	1,820
20	2000		BOOKS AND PERIODICALS	159	-	-	-	-	-	-
20 20	2000 2000		SOFTWARE MILEAGE REIMBURSEMENT	10,038 21	1,663 12		100	100	- 100	100
20	2000		SPECIAL DEPARTMENTAL EXPENSES	250	301	-	-	-	-	-
20	2000		PROFESSIONAL SERVICES	50	36,500	-	-	- 7.500	- F 000	-
20 20	2000 2000		CONTRACTED SERVICES CONVENTION & MTG EXPENSES	3,500 81	5,500 174	28,310 527	10,860 1,000	7,500 7,850	5,000 7,850	6,220 7,850
20	2000		PROFESSIONAL DEVELOPMENT	1,117	1,323	1,609	2,594	10,950	10,950	10,950
20 20	2000 2000		LIABILITY CLAIM PAYMENTS BANK SERVICE CHARGES	70,710 1,250	- 1,250	- 1,250	- 1,500	1,500	- 1,500	- 1,500
20	2000	56910	LEGAL SERVICES	-	12,621	9,621	18,000	18,000	18,000	18,000
20 20	2000 2000		FURNITURE & EQUIPMENT REPLACEMENT ACCOUNT	1,036	88	318	- 7,172	- 7,172	- 7,172	- 7,172
			Maintenance and Operations Subtotal	100,413	68,941	49,251	49,107	62,592	60,092	61,312
			FINANCE ADMINISTRATION	826,734	383,562	318,161	385,500	464,975	480,939	493,867
				,	,	, , ,	,			
	UNTI		ar 2017-18							
20	2010		SALARIES	318,611	302,234	487,636	333,631	457,993	477,362	498,389
20	2010	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	14,637	6,897	13,546	8,902	7,774	7,774	7,774
20 20	2010 2010		HOURLY SALARIES OVERTIME	-	- 2,341	-	10,513 19	-	-	_
20	2010		PUBLIC EMPLOYEE'S RETIREMENT	112,625	69,132	119,134	81,334	94,783	96,241	112,611
20	2010		PUBLIC AGENCY RETIREMEN	-	-	-	393	-	-	-
20 20	2010 2010		DEFERRED COMPENSATION WORKER'S COMPENSATION	1,680 4,679	1,900 3,202	5,156 3,818	3,010	4,580 4,013	4,774 4,800	4,984 5,825
20	2010	51700	DISABILITY INSURANCE	3,175	2,003	4,718	2,996	4,466	4,600	4,632
20			UNEMPLOYMENT INSURANCE	720	1,710	- 04.040	42.571	-	- 62.791	-
20 20	2010 2010		GROUP HEALTH & LIFE INSURANCE CASH BACK INCENTIVE PAY	39,206 23,093	29,806 17,446	61,010 22,129	42,571 20,260	60,744 19,834	63,781 20,826	66,960 20,434
20	2010	51903	AUTO ALLOWANCE	520	2,863	3,300	1,268	1,440	1,512	1,440
20 20	2010 2010		TECHNOLOGY STIPEND BILINGUAL PAY	195	949	1,080 438	491 464	540 450	567 473	540 450
20	2010	51906	POST EMPLOYMENT HEALTH PLAN	162	810	1,204	149	433	454	504
20 20	2010 2010		OPEB COST ALLOCATION MEDICARE/EMPLOYER PORTION	- 5 224	33,772	22,676	20,750	15,229	13,904	24,039
20	2010		VACANCY SAVINGS OFFSET	5,221 -	4,375 25,446	8,260 16,307	5,408 -	6,641 -	6,922	7,227 -
			Salary and Benefits Subtotal	524,525	504,885	770,412	532,159	678,920	703,990	755,808
20	2010	52205	OFFICE SUPPLICES	72	-	-	-	-		-
20	2010		PRINT, DUPLICATE & PHOTOCOPYING	-	1,018	1,356	1,500	2,400	2,400	2,400
20 20	2010 2010		SPECIAL DEPARTMENTAL EXPENSES PROFESSIONAL SERVICES	2,650 81,697	2,195 87,306	1,540 85,706	1,700 98,633	3,100 95,815	3,100 82,815	3,100 93,256
20	2010	54500	CONTRACTED SERVICES	610	610	-	50,000	-	-	-
20 20	2010 2010		CREDIT CARD SERVICE CHARGES BANK SERVICE CHARGES	5,289	1,194 30,840	1,419 32,691	2,500 35,000	2,500 35,000	2,500 35,000	2,500 35,000
20	2010	JUBBZ	Maintenance and Operations Subtotal	90,318	123,164	122,711	189,333	138,815	125,815	35,000 136,256
			ACCOUNTING	614 042	620 040		724 402	047 725	920 905	
			ACCOUNTING	614,843	628,048	893,123	721,492	817,735	829,805	892,064

101	MINI) I K	ATIVE SERVICES - General Fund					Fiscal Ye	ar 2024-25 Add	opted Budg
			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	CITY COUNCIL APPROVED	ADOPTED
		,,,,,,								
UDO	ET &	RESE	ARCH							
			ar 2017-18		111 072	100.004	160 221	242.542	240.254	224.70
20 20			SALARIES VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	111,973 4,110	123,084 7,932	169,321 7,464	212,512	219,354	221,73
20	2015	51500	PUBLIC EMPLOYEE'S RETIREMENT	-	26,476	29,637	40,473	43,989	44,230	50,10
20 20			DEFERRED COMPENSATION WORKER'S COMPENSATION	-	500 1,235	1,256 964	1,644 797	2,125 797	2,194 942	2,2° 2,59
20	2015	51700	DISABILITY INSURANCE	-	987	1,182	1,617	1,837	1,892	1,9
20 20	2015 2015		GROUP HEALTH & LIFE INSURANCE OPEB COST ALLOCATION	-	22,806 8,384	23,142 4,692	34,918 4,294	43,568 7,069	45,746 6,389	40,1 10,6
20			MEDICARE/EMPLOYER PORTION	-	1,556	2,027	2,534	3,081	3,181	3,2
			Salary and Benefits Subtotal	-	178,027	193,916	263,062	314,978	323,928	332,72
20			PRINT, DUPLICATE & PHOT	-	-				<u>.</u>	6,2
20 20	2015 2015		SPECIAL DEPARTMENTAL EXPENSES PROFESSIONAL SERVICES	48,053	3,488 76,485	4,396 86,879	5,325 68,000	4,600 68,000	630 68,100	41,48
			Maintenance and Operations Subtotal	48,053	79,973	91,276	73,325	72,600	68,730	47,7
			BUDGET & RESEARCH	48,053	258,000	285,192	336,387	387,578	392,658	380,43
URC	HASIN	JG.		·	·	·	· · · · · · · · · · · · · · · · · · ·	·		-
			CALADIES		05.105	77.05/	400 500	440.07	450.007	100 =
20 20	2020 2020		SALARIES VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	85,166 -	77,051 2,731	138,526 1,374	148,975	158,921 -	160,6
20	2020	51500	PUBLIC EMPLOYEE'S RETIREMENT	-	19,800	19,351	32,437	30,836	32,045	36,3
20 20	2020 2020		DEFERRED COMPENSATION WORKER'S COMPENSATION	-	500 918	762 603	1,071 1,285	1,490 1,285	1,589 1,572	1,6 1,8
20	2020	51700	DISABILITY INSURANCE	-	321	784	826	1,431	1,474	1,5
20 20	2020 2020		GROUP HEALTH & LIFE INSURANCE CASH BACK INCENTIVE PAY	-	15,645 -	13,944	21,776 510	31,864	33,457 -	27,5 7
20	2020	51903	AUTO ALLOWANCE	-	1,440	1,440	2,290	2,640	2,772	2,6
20 20	2020 2020		TECHNOLOGY STIPEND BILINGUAL PAY	-	540 62	540 184	866	990 420	1,040 441	9:
20	2020	51906	POST EMPLOYMENT HEALTH PLAN	-	382	532	529	882	926	1,0
20 20	2020 2020		OPEB COST ALLOCATION MEDICARE/EMPLOYER PORTION	-	7,179 1,133	5,664 1,322	5,183 2,117	4,955 2,160	4,629 2,304	7,74 2,33
			Salary and Benefits Subtotal	-	133,086	124,908	208,790	227,928	241,170	244,90
			PURCHASING		133,086	124,908	208,790	227,928	241,170	244,90
AYR	OLL									
20	2030	51100	SALARIES	-	57,125	64,840	66,959	71,690	77,533	77,53
20	2030		VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	5,460	2,734	4,967	-	-	47.5
20 20	2030 2030		PUBLIC EMPLOYEE'S RETIREMENT DEFERRED COMPENSATION	-	13,403	15,379 709	16,107 693	14,836 717	15,633 775	17,5 7
20			WORKER'S COMPENSATION	-	627	508	628	628	780	9
20 20	2030		DISABILITY INSURANCE GROUP HEALTH & LIFE INSURANCE	-	501 17,412	611 17,820	642 20,967	659 20,503	679 21,528	7 23,4
20 20	2030		OPEB COST ALLOCATION MEDICARE/EMPLOYER PORTION	-	4,401 839	2,524 1,048	2,310 1,033	2,384 1,040	2,258 1,124	3,7- 1,1:
20	2030	31930	Salary and Benefits Subtotal	-	99,768	106,172	114,306	112,457	120,310	125,7
20	2030	52205	OFFICE SUPPLIES	306	_					
20	2000	02200	Maintenance and Operations Subtotal	306	-	-	-	-	-	-
			PAYROLL	306	99,768	106,172	114,306	112,457	120,310	125,71
TILI	TY BIL	LING								
ew Div	rision for F	Fiscal Yea	ar 2017-18	40.040	05.404	24 500	E4 070	00.405	00.454	70.5
20 20			SALARIES VACATION/SICK LEAVE ACCRUAL PAY-OUT	43,812 283	35,434 591	31,560 1,000	51,873 -	89,405 973	93,451 973	76,5 9
20	2050	51200	HOURLY SALARIES	-	7,710	7,515	-	-	-	-
20 20			PUBLIC EMPLOYEE'S RETIREMENT PUBLIC AGENCY RETIREMENT	13,608	8,450 276	7,724 283	11,034	18,503	18,843 -	17,3
20	2050	51504	DEFERRED COMPENSATION	250	188	258	418	894	935	7
20 20	2050 2050		WORKER'S COMPENSATION DISABILITY INSURANCE	540 419	392 376	306 292	784 341	784 784	932 808	8 7
20	2050	51900	GROUP HEALTH & LIFE INSURANCE	11,340	13,632	10,190	14,224	29,648	31,131	20,0
20 20	2050 2050		BILINGUAL PAY OPEB COST ALLOCATION	450	312 3,073	302 1,669	294 1,527	240 2,973	252 2,722	6 3,6
20			MEDICARE/EMPLOYER PORTION	641	614	633	610	1,296	1,355	1,1
			Salary and Benefits Subtotal	71,345	71,045	61,731	81,105	145,500	151,402	122,6
20	2050	52200	DEPARTMENTAL SUPPLIES	703	-	-	-	-	-	-
			Maintenance and Operations Subtotal	703	-	-	-	-	-	-

22 200 STYDO DISABILITY INSURANCE	ADI	INI	STRA	TIVE SERVICES - General Fund					Fiscal Ye	ear 2024-25 Add	opted Budget
				Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Mile	Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS		ADOPTED		ADOPTED
Mile											
20 200 51400 NACARES											
20 200 5130 VIACATIONS/SIGNLEAPER ACCIPALLY PAY-OUT 20 200 51500 PETER PUBLIC PETER VISITE SERVICES 20 200 51500 PETER COMPENSATION 21 200 51500 PETER COMPENSATION 22 200 51500 DEFERMENT COMPENSATION 22 200 51500 DEFERMENT COMPENSATION 23 200 51500 DEFERMENT COMPENSATION 24 200 51500 DEFERMENT COMPENSATION 25 200 51500 DEFERMENT COMPENSATION 26 200 51500 DEFERMENT COMPENSATION 27 200 51500 DEFERMENT COMPENSATION 27 200 51500 DEFERMENT COMPENSATION 28 200 51500 DEFERMENT COMPENSATION 29 200 51500 DEFERMENT COMPENSATION 20 20 20 51500 DEFERMEN					-	_	-	91,517	91,476	94,221	70,665
20	20	2090	51120 V	ACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	-	1,330	-	-	-
20 200 S1500 WORKERS COMPENSATION					-	-	-				
20 200 5190 GROUPHEAT HE LIFE INSURANCE					-	-					826
20 2005 61901 CASH BACK NICENTIVE PAY 2 200 5190 0FRE COST ALL COCKTION 2	20	2090	51700 D	ISABILITY INSURANCE	-	-	-	901	883	909	682
20 299 51937 OFEE COST ALLOCATION					-	-	-				680
20 200 6190 MEDICARREMATION					-	-	1				
Salary and Senettis Substotal 13,172 132,866 136,177 144,702 104,702 102,000 102					-	-	_				
BUSINESS LICENSE			_		-	-	-				104,702
BUSINESS LICENSE	20	2090	54400 P	ROFESSIONAL SERVICES	_	_		_	52 000	52 000	
					-	-	-		10,000	10,000	17,400
NFORMATION SYSTEMS			_	Maintenance and Operations Subtotal	-	-	-	14,000	62,000	62,000	17,400
NPORMATION SYSTEMS			_	BUSINESS LICENSE	-	-	-	151,752	194,606	198,117	122,102
The observed to Administrative Services Department in FY 207-127			_					<u> </u>	·	,	
20 6040 51100 SALARIES 67 602 92.416 86.668 101,384 234,822 240,434 237,579 20 6040 5120 HOURLY SALARIES 23,381 1,72 80,000 FIRTHER SALARIES 23,381 1,72 80,000 FIRTHER SALARIES 24,381 1,72 80,000 FIRTHER SALARIES 24,000 FI	_										
20 6040 5120 VACATIONSICK LEAVE ACCRUAL PAY-OUT 2,750 6,278 8,664 - 3,700 3,700 3,700 3,700 20 6040 5100 HOURLY SALARIES 23,861					87 602	92 416	96 698	101 384	234 822	240 434	237 979
20 6800 51300 OVERTIME						,		-			3,700
20 040 51500 PUBLIC EMPLOYEES RETIREMENT 945						- 1 172	-	-	-	-	-
20 6040 51501 PUBLIC AGENCY RETIREMENT 945 20 6040 51500 DEFRARE COMPENSATION 500 500 886 1.039 2.349 2.403 2.380 20 6040 51500 DEFRARE COMPENSATION 1.032 1.020 757 3.143 3.143 3.143 3.715 2.781 20 6040 51700 DISABILITY INSURANCE 814 841 841 995 1.1229 1.1386 2.2018 20 6040 51900 GROUP HEALTH & LIFE INSURANCE 21.080 2.3078 23.175 3.4115 51.277 53.820 58.541 20 6040 51900 GROUP HEALTH & LIFE INSURANCE 21.080 7.3078 23.175 3.4115 51.277 53.820 58.541 20 6040 51900 MEDICARE/MPLOVER PORTION 1.731 1.387 1.633 1.402 3.3068 3.3467 3.3459 20 6040 5200 DEPARTMENTAL SUPPLIES 44 (704) 1.000 1.000 1.000 1.000 1.000 20 6040 5200 DEPARTMENTAL SUPPLIES 244 (704) 1.000 1.000 1.000 1.000 1.000 20 6040 5200 SOS OSTIVARRE 2.906 15.0562 61.010 2.040 555 20 6040 5200 SOSTIVARRE 2.3080 6.50784 3.348 494.132 541.676 543.901 543.901 20 6040 5200 SOS OSTIVARRE 2.3080 6.50784 3.348 494.132 541.676 543.901 543.901 20 6040 5300 SOUPLEMENT MANITENANCE 555 20 6040 5300 SOUPLEMENT MANITENANCE 555 20 6040 5200 SOSTIVARRE 2.111 - 7.262 2.242 2.244								25,273	48,582	48,466	53,772
20 6040 51600 WORKERS COMPENSATION 1,032 1,020 757 3,143 3,143 3,715 2,781 20 6040 51700 ISABILITY INSURANCE 814 841 924 995 1,928 1,988 2,018 20 6040 51900 GROUP HEALTH & LIFE INSURANCE 21,608 23,078 2,3175 34,115 51,257 58,820 58,514 20 6040 51900 MEDICARELEMI-LOYER DOTTION 1,731 1,566 B,211 7,513 7,604 7,000 11,479 20 6040 51930 MEDICARELEMI-LOYER PORTION 1,731 1,387 1,583 1,402 3,406 3,487 3,451 20 6040 51930 MEDICARELEMI-LOYER PORTION 1,731 1,387 1,583 1,402 3,406 3,487 3,451 20 6040 5200 DEPARTMENTAL SUPPLIES 44 (704) 1,000 1,00			51501 P	UBLIC AGENCY RETIREMENT		-	-	-	-	-	-
20 6040 51700 DISABILITY INSURANCE 21,608 23,076 23,175 94,115 51,257 53,820 58,514 20 6040 51900 GROUP HEIGH 18 LIFE INSURANCE 21,608 23,076 23,175 94,115 51,257 53,820 58,514 20 6040 51900 GROUP HEIGH 18 LIFE INSURANCE 11,751 1,367 16,33 1,402 3,406 3,487 3,451 3,451 1,402 3,406 3,487 3,451 3,451 1,402 3,406 3,487 3,451 3,451 1,402 3,406 3,487 3,451 3,451 1,402 3,406 3,487 3,451 3,451 1,402 3,406 3,487 3,451 3,451 1,402 3,406 3,487 3,451 3,451 1,402 3,406 3,487 3,451 3,451 1,402 3,406 3,487 3,451 3,451 1,402 3,406 3,487 3,451 3,451 1,402 3,406 3,487 3,451 3,451 1,402 3,406 3,487 3,451 3,451 1,402 3,406 3,487 3,451 1,402 3,406 3,407 3,406 3,407 3,406 3,407 3,406 3,407 3,406 3,407 3,406 3,407 3,406 3,407 3,406 3,407											
20 6040 51907 OFEB COST ALLOCATION 1,731 1,387 16,387 16,387 1,465 36,991 365,011 376,074	20	6040	51700 D	ISABILITY INSURANCE	814	841	924	995	1,928	1,986	2,018
20 6040 51930											
20 6040 5200 DEPARTMENTAL SUPPLIES 44 (704) 61.0 1.000 1.0											3,451
20 6040 \$2800 SOFTWARE LICENSING 45,637 223,096 31,318 494,132 541,676 543,901 543,901 20 6040 53300 EQUIPMENT MAINTENANCE				Salary and Benefits Subtotal	170,896	161,768	164,097	174,864	356,991	365,011	376,074
20 6040 \$2800 SOFTWARE LICENSING 45.637 223.096 31.318 49.132 541.676 543.901 543.901 543.901 20 6040 53300 EQUIPMENT MAINTENANCE	20	6040	52200 D	EPARTMENTAL SUPPLIES	44	(704)	_	1,000	1,000	1,000	1,000
20 6040 53300 EQUIPMENT MAINTENANCE - - 555 -	20	6040	52800 S	OFTWARE	29,006	15,052		2,040	-	· -	-
20 6040 53500 SMALL TOOLS & EQUIPMENT 2,811 - 7,262 2,224					45,637	223,096		494,132	541,676	543,901	543,901
20 6040 54400 PROFESSIONAL SERVICES - 325 2,544 -					2,811	-		2,224			-
20 6040 54500 CONTRACTED SERVICES 11,103 210,591 174,146 125,000 125,000 125,000 125,000 2,500					111	-	-		4,500	4,500	4,500
20 6040 54900 PROFESSIONAL DEVELOPMENT 5,148 23,950 196,021					11.103	210.591			125.000	125.000	125.000
Replacement and Operations Subtotal 93,859 471,985 752,197 633,570 677,606 679,831 679,832	20		54900 P	ROFESSIONAL DEVELOPMENT	-	-	1,560				2,500
Maintenance and Operations Subtotal 93,859 471,985 752,197 633,570 677,606 679,831 679,832					5,148	23,950	196,021	930	- 2 930	- 2 930	- 2 931
NON-DEPARTMENTAL - CITYWIDE 90 9000 51500 PUBLIC EMPLOYEE'S RETIREMENT 8,491 1,049,593 1,134,459 1,281,572 1,204,032 1,213,500 1,292,939 9000 51700 DISABILITY INSURANCE (5) (0) 0		00.0	<u></u>		93,859	471,985	752,197			000.004	679,832
NON-DEPARTMENTAL - CITYWIDE 90 9000 51500 PUBLIC EMPLOYEE'S RETIREMENT 8,491 1,049,593 1,134,459 1,281,572 1,204,032 1,213,500 1,292,939 9000 51700 DISABILITY INSURANCE (5) (0) 0			_	INFORMATION SYSTEMS	264 755	622 752	016 204	000 424	1 024 507	1 044 942	1.055.006
90 9000 51500 PUBLIC EMPLOYEE'S RETIREMENT			_	INFORMATION STSTEMS	264,755	633,752	916,294	606,434	1,034,597	1,044,642	1,055,906
90 9000 51500 PUBLIC EMPLOYEE'S RETIREMENT	NON-	DEPA	RTMENT	AL - CITYWIDE							
90 9000 51800 UNEMPLOYMENT INSURANCE 1,061,273 1,090,580 1,098,319 1,155,530 1,211,000 1,332,000 1,397,000 1,000,000 1,000,000 1,000,000 1,000,000	90	9000	51500 P	UBLIC EMPLOYEE'S RETIREMENT							1,292,939
90 9000 51900 GROUP HEALTH & LIFE INSURANCE 1,061,273 (300,000) (279,000) (400,000) (4									-	-	-
Salary and Benefits Subtotal 769,760 1,861,032 1,832,545 2,037,102 2,015,032 2,145,500 2,289,939									1,211,000	1,332,000	1,397,000
90 9000 52100 POSTAGE 90 9000 52400 PRINT, DUPLICATE & PHOTOCOPYING 90 9000 54100 SPECIAL DEPARTMENTAL EXPENSES 90 9000 54100 SPECIAL DEPARTMENTAL EXPENSES 90 9000 54115 COVID-19 90 9000 54115 COVID-19 90 9000 54115 COVID-19 90 9000 54100 PROFESSIONAL SERVICES 90 9000 111,100 6,100 13,800 13,800 7,800 7,800 7,800 900 11,100 6,100 13,800 13,800 7,800 7,800 900 11,100 6,100 13,800 13,800 7,800 900 11,100 6,100 13,800 13,800 90,100	90	9000	51960 V								(400,000)
90 9000 52400 PRINT, DUPLICATE & PHOTOCOPYING 677 - 1,879			_	Salary and Benefits Subtotal	769,760	1,061,032	1,032,545	2,037,102	2,015,032	2,145,500	2,269,939
90 9000 52600 MEMBERSHIP AND DUES 48,570 58,724 60,766 64,719 64,155 66,360 66,360 90 9000 54100 SPECIAL DEPARTMENTAL EXPENSES 5,769 84,381 84,381 90 9000 54105 COVID-19 48,000								33,000	33,000	33,000	33,000
90 9000 54100 SPECIAL DEPARTMENTAL EXPENSES 5,769 84,381 84,381 90 9000 54115 COVID-19 48,000											
90 9000 54400 PROFESSIONAL SERVICES 9,600 11,100 6,100 13,800 7,800 7,000 900 54000 CONTRACTED SERVICES 9,600 11,100 6,100 13,800 567,396 601,440 601,440 90 9000 54700 INSURANCE & SURETY BOND 333,844 646,741 699,152 830,000 959,450 1,006,923 1,277,450 90 9000 54910 TUITION REIMBURSEMENT - 11,761 7,827 12,000 45,000 45,000 45,000 45,000 9000 54911 TUITION ADVANCEMENT - 4,597											84,381
90 9000 54500 CONTRACTED SERVICES 335,196 453,923 362,576 545,000 567,396 601,440 601,440 90 9000 54700 INSURANCE & SURETY BOND 333,844 646,741 699,152 830,000 959,450 1,006,923 1,277,450 90 9000 54910 TUITION REIMBURSEMENT - 11,761 7,827 12,000 45,000 45,000 45,000 45,000 9000 54911 TUITION ADVANCEMENT - 4,597											7.000
90 900 54700 INSURANCE & SURETY BOND 333,844 646,741 699,152 830,000 959,450 1,006,923 1,277,450 90 900 54910 TUITION REIMBURSEMENT - 11,761 7,827 12,000 45,000 45,000 45,000 45,000 45,000 9000 54911 TUITION ADVANCEMENT - 4,597											7,000 601,440
90 900 54911 TUITION ADVANCEMENT - 4,597	90	9000	54700 IN	ISURANCE & SURETY BOND	333,844	646,741	699,152	830,000	959,450	1,006,923	1,277,450
90 900 56922 PENALTIES 1,870					-						45,000
90 9000 56993 MISC. EXPENSES 216	90	9000	56922 P	ENALTIES	-	-	1,870	-	-	-	-
90 9000 57100 LAND 512,715					-				341,500		341,500
Maintenance and Operations Subtotal 778,869 1,456,264 1,917,774 1,840,019 2,024,301 2,186,404 2,456,131					-						
NON-DEPARTMENTAL CITYWIDE 1,548,628 3,317,296 3,750,319 3,877,121 4,039,333 4,331,904 4,746,070			_		778,869	1,456,264		1,840,019	2,024,301	2,186,404	2,456,131
NON-DEPARTIMENTAL CITTWIDE 1,340,020 3,317,230 3,750,319 3,677,121 4,039,333 4,331,904 4,746,070				NON DEDARTMENTAL CITYMER	1 540 600	2 247 200	2 750 240	2 077 424	4 020 222	4 224 004	4 746 070
			_	NON-DEPARTMENTAL CITYWIDE	1,340,028	3,317,290	3,750,319	3,077,727	4,009,333	4,331,904	4,740,070

אט	IINI	SIR	ATIVE SERVICES - General Fund					Fiscal Ye	ar 2024-25 Add	pted Budg
			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
pt	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	CITY COUNCIL APPROVED	ADOPTED
			AL - DUPLICATING-PRINTING							
, DIVI 90			er 2017-18 PRINT, DUPLICATE & PHOTOCOPYING	29,488	50,392	52,956	106,148	106,148	106,148	106,1
90	9002		CONTRACTED SERVICES	-	-	1,898	-	-	-	
90	9002		LEASE PRINCIPAL EXPENDITURES		24,584	25,205	-	-	-	
90	9002		EASE INTEREST EXPENDITURE		2,497	1,876	-	-	-	
90	9002	57300	FURNITURE & EQUIPMENT Maintenance and Operations Subtotal	52,800 82,289	77,473	81,935	106,148	106.148	106.148	106,1
			Maintenance and Operations Subtotal	62,269	11,413	01,935	100,140	100,140	100,140	100,
			NON-DEPT DUPLICATING-PRINTING	82,289	77,473	81,935	106,148	106,148	106,148	106,1
N-D	EPAR	TMENT	AL - TELECOMMUNICATIONS							
			ar 2017-18							
90			COST REIMBURSEMENTS	12,075	-	-	-	-	-	400
90	9003	54300	TELEPHONE Maintenance and Operations Subtotal	194,113 206,188	222,370 222,370	221,881 221,881	153,042 153,042	153,042 153,042	241,412 241,412	130, 130 ,
			maintenance and Operations oubtotal	200,100	222,570	221,001	100,042	155,042	271,712	130,
			NON-DEPT TELECOMMUNICATIONS-CABLE	206,188	222,370	221,881	153,042	153,042	241,412	130,0
N-D	EPAR	TMENT	AL - DEBT SERVICE							
90	9004		PRINCIPAL PAYMENT - 2016 LEASE REV BONDS	925,000	955,000	995,000	1,030,000	1,030,000	1,065,000	1,065,
90	9004	56979	INTEREST PAYMENT - 2016 LEASE REV BONDS	998,225	965,250	926,250	888,775	888,775	860,550	860,
			Maintenance and Operations Subtotal	1,923,225	1,920,250	1,921,250	1,918,775	1,918,775	1,925,550	1,925,
			NON-DEPT DEBT SERVICE	1,923,225	1,920,250	1,921,250	1,918,775	1,918,775	1,925,550	1,925,5
N-D	EPAR	TMENT	AL - SALES TAX SHARING							
			ar 2017-18	070 455	070.010	070.00	055.77	055 == :	40.4.655	
90	9005	54100	SPECIAL DEPARTMENTAL EXPENSES Maintenance and Operations Subtotal	278,483 278,483	376,249 376,249	272,364 272,364	355,754 355,754	355,754 355,754	404,626 404,626	432, 432 ,
			maintenance and Operations Subtotal	210,463	370,249	212,304	355,154	355,754	404,020	432,
			NON-DEPT SALES TAX SHARING	278,483	376,249	272,364	355,754	355,754	404,626	432,
			FINANCE - NON-DEPARTMENTAL TOTAL	5.865.552	8.120.901	8.953.330	9,218,606	9.958.428	10.468.883	10,777,

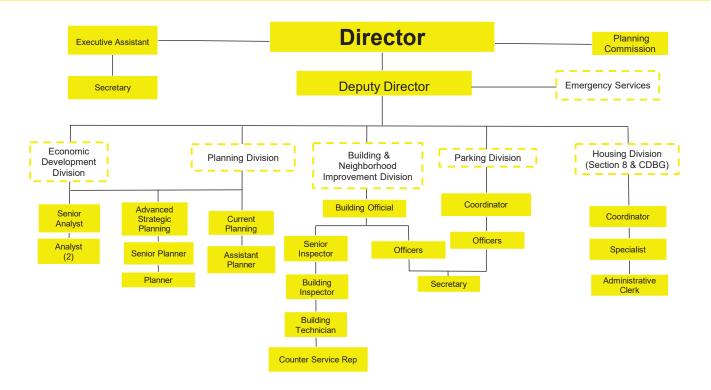
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COMMUNITY AND ECONOMIC DEVELOPMENT





Adopted Positions, by Classification and Department Authorized, Filled and Vacant Fiscal Year 2024-25 (Adopted)

	FY 23-24 Adopted	FY 24-25 Approved	Filled	Vacancies	FY 24-25 Adopted
Community and Economic Development	1.00				
Director of Community and Economic Development	1.00	1.00	1.00	0.00	1.00
Deputy Director	1.00	1.00	1.00	0.00	1.00
Executive Assistant	1.00	1.00	0.00	1.00	1.00
Secretary	3.00	3.00	2.00	0.00	2.00
Administrative Clerk	0.00	0.00	1.00	0.00	1.00
Senior Planner	2.00	2.00	1.00	0.00	1.00
Planner	1.00	1.00	1.00	0.00	1.00
Assistant Planner	2.00	2.00	2.00	0.00	2.00
Senior Analyst	1.00	1.00	1.00	0.00	1.00
Analyst (Economic Development)	2.00	2.00	1.00	1.00	2.00
Neighborhood Improvement Officer	4.00	4.00	3.00	1.00	4.00
Coordinator (Parking Enforcement)	1.00	1.00	1.00	0.00	1.00
Parking Enforcement Officer	4.00	4.00	3.00	1.00	4.00
Manager (Housing)	1.00	1.00	0.00	0.00	0.00
Coordinator (Housing)	0.00	0.00	1.00	0.00	1.00
Housing Program Specialist	2.00	2.00	1.00	1.00	2.00
Building Official	1.00	1.00	1.00	0.00	1.00
Senior Inspector	1.00	1.00	1.00	0.00	1.00
Technician (Building)	1.00	1.00	1.00	0.00	1.00
Building Inspector	0.00	0.00	1.00	0.00	1.00
Counter Service Representative	1.00	1.00	1.00	0.00	1.00
	30.00	30.00	25.00	5.00	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:
 - o 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:
 - o Construction inspection plan check services, building permit issuance, and fire reports.
 - o Code Enforcement -code compliance and preservation of the community and improvements to quality of life.

Performance Measures

Strategic Goals

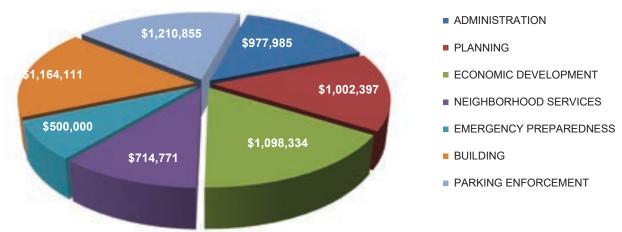
- A Fiscal and Organizational Sustainability
- B Economic Development and Land Use
- C Infrastructure
- D Health, Wellness, and Safety
- E Community Engagement

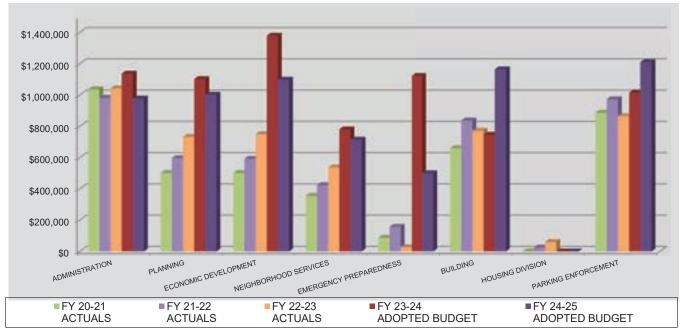
Community and Economic Development

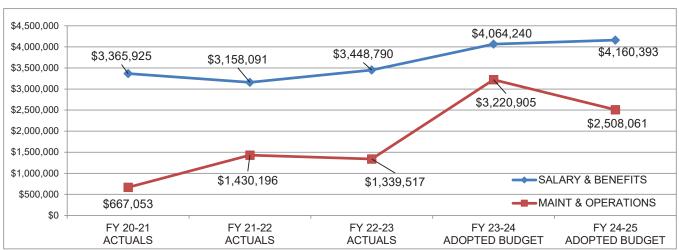
Performance activity for Community and Economic Development:

Strategic Goal	Performance Activity	2021-22 Actual	2022-23* Estimated	2023-24 Target	2024-25 Target
В	Building Permits Processed	1,809	1,151	1,186	1,209
В	Accessory Dwelling Unit Applications - Open Plan Check Applications	112	67	68	69
В	Accessory Dwelling Unit Applications - Permits Issued/Completed	**	54	55	56
В	Residential Solar Panel Permits Issued	202	239	244	246
В	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
В	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		









	DEVELOPMENT.	Canaral Eund
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			FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Dept D	Div	Object Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	CITY COUNCIL APPROVED	ADOPTED
рерг р	DIV	Description	ACTUALS	ACTUALS	ACTUALS	LOTIMATES	ADOFILD	AFFROVED	ADOFTED
ADMIN	NISTR								
	3000	51100 SALARIES	605,577	530,915	591,451	519,143	611,505	640,155	511,803
	3000	51120 VACATION/SICK LEAVE ACCRUAL PAY-OUT	54,926	46,914	41,676	33,992	22,000	22,000	22,000
	3000	51300 OVERTIME	- 470 440	321	68	3,000	3,000	3,000	3,000
	3000 3000	51500 PUBLIC EMPLOYEE'S RETIREMENT 51504 DEFERRED COMPENSATION	178,449	119,654	147,774	125,742	126,552	134,719	121,299
	3000	51600 WORKER'S COMPENSATION	1,250 7,150	1,575 5,849	3,417 4,630	1,648 5,359	6,115 5,359	6,402 6,437	5,118 5,982
	3000	51700 DISABILITY INSURANCE	4,679	3,948	4,265	5,014	5,717	5,889	4,971
	3000	51800 UNEMPLOYMENT INSURANCE	-,010	12,150	-	663	-	-	
	3000	51900 GROUP HEALTH & LIFE INS	69,198	54,430	64,692	64,484	89,442	93,914	72,488
30 3	3000	51901 CASH BACK INCENTIVE PAY	2,755	5,349	14,324	14,324	14,324	15,040	15,040
30 3	3000	51903 AUTO ALLOWANCE	9,600	9,600	9,400	9,600	9,600	10,080	9,600
30 3	3000	51904 TECHNOLOGY STIPEND	3,600	3,600	3,000	3,600	3,600	3,780	3,600
30 3	3000	51905 BILINGUAL PAY	-	138	638	1,200	1,200	1,260	1,200
	3000	51906 POST EMPLOYMENT HEALTH PLAN	3,206	3,206	2,092	1,634	3,539	3,716	3,716
	3000	51907 OPEB COST ALLOCATION	-	44,341	22,712	20,783	20,334	18,641	24,686
	3000	51930 MEDICARE/EMPLOYER PORTION	9,850	8,196	10,304	8,434	8,867	9,282	7,421
30 3	3000	51961 VACANCY SAVINGS OFFSET Salary and Benefits Subtotal	950,241	30,000 880,185	28,240 948,683	818,620	931,154	974,315	811,924
		Galary and Denents Subtotal	330,241	000,103	340,003	010,020	951,154	974,515	011,324
30 3	3000	52100 POSTAGE	_	61	-	_	_	_	_
30 3	3000	52200 DEPARTMENTAL SUPPLIES	5,200	5,788	4,617	5,000	4,500	4,500	6,000
30 3	3000	52400 PRINT, DUPLICATE & PHOTOCOPYING	4,008	4,785	9,013	11,000	6,500	6,500	9,000
30 3	3000	52600 MEMBERSHIP AND DUES	10,374	12,413	10,791	10,000	15,650	15,650	13,700
30 3	3000	52700 BOOKS AND PERIODICALS	-	-	14	500	-	-	-
30 3	3000	52900 COMMISSION STIPENDS	-	900	4,200	5,000	3,000	3,000	6,250
30 3	3000	53200 MILEAGE REIMBURSEMENT	107	105	68	500	500	500	500
	3000	53500 SMALL TOOLS & EQUIPMENT	-	215	1,464	3,500	3,000	3,000	3,000
	3000	54100 SPECIAL DEPARTMENTAL EXPENSES	42,866	44,278	41,183	45,000	42,500	42,500	42,500
	3000	54400 PROFESSIONAL SERVICES	250	-	-	89	25,000	25,000	-
	3000	54500 CONTRACTED SERVICES	616	-	-	-	-	-	-
	3000 3000	54800 CONVENTION & MTG EXPENSE 54900 PROFESSIONAL DEVELOPMENT	2,435	5,189	6,856 6,598	6,000 10,000	6,000	6,000	6,000
	3000	56910 LEGAL SERVICE	2,435	5,613 6,323	0,596	12,000	12,500 26,000	12,500 26,000	9,500 9,000
	3000	57300 FURNITURE & EQUIPMENT	20,997	16,893	9,439	9,000	10,000	10,000	10,000
	3000	57900 REPLACEMENT ACCOUNT	-	-	-	50,611	50,611	50,611	50,611
		Maintenance and Operations Subtotal	86,853	102,563	94,243	168,200	205,761	205,761	166,061
		ADMINISTRATION	1,037,094	982,749	1,042,926	986,820	1,136,915	1,180,076	977,985
							<u> </u>		
PLANN	NING								
30 3	3010	51100 SALARIES	246,934	175,524	310,047	410,369	538,190	567,477	435,017
30 3	3010	51120 VACATION/SICK LEAVE ACCRUAL PAY-OUT	23,922	21,342	17,828	9,993	15,000	15,000	15,000
	3010	51200 HOURLY SALARIES	13,201	31,136	10,095	23,705	49,504	51,979	58,022
	3010	51300 OVERTIME	70	488	119	734	-	-	-
	3010	51500 PUBLIC EMPLOYEE'S RETIREMENT	103,089	40,901	74,554	99,032	111,380	114,409	98,292
	3010	51501 PUBLIC AGENCY RETIREMENT	510	1,076	470	965	1,856	1,949	2,176
	3010	51504 DEFERRED COMPENSATION	550	50	525	1,123	5,382	5,675	4,350
	3010	51600 WORKER'S COMPENSATION	4,555	1,946	2,506	4,717	4,717	5,706	5,084
	3010 3010	51700 DISABILITY INSURANCE	2,066	1,270	2,953	3,790	4,893	5,040	4,099
	3010	51800 UNEMPLOYMENT INSURANCE 51900 GROUP HEALTH & LIFE INSURANCE	307 9,252	- 8,138	22,360	32,773	- 55,984	- 58,783	34,542
	3010	51900 GROOP REALTH & LIPE INSURANCE 51901 CASH BACK INCENTIVE PAY	24,112	15,756	14,324	14,343	14,324	15,040	14,324
	3010	51905 BILINGUAL PAY	660	485	1,325	1,200	600	630	1,200
	3010	51907 OPEB COST ALLOCATION	-	30,159	20,529	18,785	17,896	16,525	20,982
	3010	51930 MEDICARE/EMPLOYER PORTION	4,517	3,395	5,373	6,545	7,804	8,228	6,308
	3010	51961 VACANCY SAVINGS OFFSET	45,000	67,617	47,715			- 1	-
		Salary and Benefits Subtotal	478,744	399,285	530,723	628,074	827,530	866,441	699,397

JU	IVIIVIC	JIIII (& ECONOMIC DEVELOPMEN	I - Gener	ai Fund		F	iscal Year 2	2 <mark>024-25 Adop</mark>	ted Budg
			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-2
							YEAR-END		CITY COUNCIL	
pt	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ESTIMATES	ADOPTED	APPROVED	ADOPTE
30	3010		FFICE SUPPLIES	910	-	-	-	-	-	-
30	3010		RINT, DUPLICATE & PHOTOCOPYING	99	-	-	-	-	-	
30	3010		OFTWARE LICENSES	1,189	-	-	-	2,000	2,000	2.4
30 30	3010 3010		PECIAL DEPARTMENTAL EXPENSES ROFESSIONAL SERVICES	32 20,790	503 98,718	435 16,145	3,000 90,000	3,000 90,000	3,000 90,000	3,
30	3010		ONTRACTED SERVICES	20,790	90,710	46,145	100,000	90,000	90,000	120,
30	3010		GAL SERVICE	_	99,572	153,156	180,000	180,000	180,000	180,
30	3010		ONTRA DEPOSIT ACCOUNT	-	(1,816)	(13,694)	(500)	-	-	.00,
			Maintenance and Operations Subtotal	23,020	196,977	202,187	372,500	275,000	275,000	303,
		_	PLANNING	501,764	596,262	732,911	1,000,574	1,102,530	1,141,441	1,002,3
:01	NOMIC	DEVELO	PMENT							
0	3020	51100 SA		248,932	305,700	353,666	327,960	337,811	353,558	240,
0	3020	51120 VA	CATION/SICK LEAVE ACCRUAL PAY-OUT	14,334	22,622	6,287	-	5,429	5,429	5,
0	3020	51500 PU	JBLIC EMPLOYEE'S RETIREMENT	78,361	63,840	86,519	79,427	69,911	71,281	54
0	3020	51504 DE	FERRED COMPENSATION	1,300	1,190	2,986	2,455	3,378	3,536	2
0	3020	51600 W	ORKER'S COMPENSATION	3,146	3,405	2,769	2,960	2,960	3,556	2
0	3020	51700 DIS	SABILITY INSURANCE	2,356	2,083	2,947	2,675	3,186	3,282	2
0	3020	51900 GF	ROUP HEALTH & LIFE INSURANCE	7,910	14,790	35,438	60,957	60,808	63,849	49
0	3020		ASH BACK INCENTIVE PAY	18,511	16,330	14,324	-	-	-	
0	3020	51905 BIL	LINGUAL PAY	360	360	913	600	300	315	
0	3020		PEB COST ALLOCATION	-	26,902	16,535	15,130	11,232	10,295	11
0	3020		EDICARE/EMPLOYER PORTION	4,060	4,761	5,825	4,765	4,899	5,127	3,
0	3020	51961 <u>VA</u>	Salary and Benefits Subtotal	379,270	10,000 471,983	21,423 549,631	496,929	499,914	520,228	373,
30	3020		EPARTMENTAL SUPPLIES	-	-	58	-	-	-	
0	3020		PECIAL DEPARTMENTAL EXPENSES	23,857	594	-	-	-	740,000	700
0	3020		ROFESSIONAL SERVICES	25,188	24,893	89,389	200,000	855,000	740,000	700,
0	3020		ONTRACTED SERVICES	64,096	85,542	95,334	25,000	25,000	25,000	25,
0	3020	50992 <u>BA</u>	NK SERVICE CHARGES Maintenance and Operations Subtotal	8,631 121,772	9,114 120,143	15,551 200,332	225,000	880,000	765,000	725,
		_	ECONOMIC DEVELOPMENT	E01 042	592.126	749,963	721.929	4 270 044	4 205 220	1 000
		_	ECONOMIC DEVELOPMENT	501,042	592,126	749,963	721,929	1,379,914	1,285,228	1,098,
		HOOD SE								
)	3030	51100 SA		149,761	177,302	259,743	317,524	308,945	321,977	257
)	3030		ACATION/SICK LEAVE ACCRUAL PAY-OUT	7,650	3,161	3,721	3,254	2,713	2,713	2
)	3030		DURLY SALARIES	46,764	27,287	48,321	55,817	117,936	123,833	123
))	3030 3030	51300 OV	/ERTIME JBLIC EMPLOYEE'S RETIREMENT	400 60,562	728 45,404	- 73,887	90,083	63,939	- 64,914	58
)	3030		JBLIC AGENCY RETIREMENT	1,687	337	68	4,423	4,423	4,644	4
0	3030		EFERRED COMPENSATION	997	1,003	1,696	2,378	3,089	3,220	2
0	3030		ORKER'S COMPENSATION	2,649	1,952	2,412	2,707	2,707	3,238	3
0	3030		SABILITY INSURANCE	1,402	1,906	2,931	3,003	2,950	3,039	2
0	3030		ROUP HEALTH & LIFE INSURANCE	46,336	53,853	55,110	58,568	58,393	61,312	60
)	3030		ASH BACK INCENTIVE PAY	-	-	14,324	14,324	14,324	15,040	
	3030		LINGUAL PAY	600	375	950	1,200	1,200	1,260	
J	3030	51907 OF	PEB COST ALLOCATION	-	17,491	11,580	10,597	10,274	9,378	12
	3030		EDICARE/EMPLOYER PORTION	2,960	2,908	4,991	5,749	4,480	4,669	3
0	0000	E1061 \/A	ACANCY SAVINGS OFFSET	21,000	20,000	-	-	-	-	
0	3030	31901 VA			353,706	479,735	569,627	595,373	619,237	532,
)		31901 <u>VA</u>	Salary and Benefits Subtotal	342,768	333,700	,				
0 0 0		_	Salary and Benefits Subtotal EPARTMENTAL SUPPLIES	342,768	-	-	45	-	-	

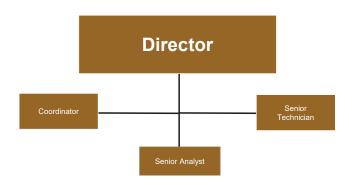
COMMUNITY & ECONOMIC DEVELOPMENT Conoral Fund		

		A	account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	CITY COUNCIL APPROVED	ADOPTED
Dehr	DIV	Object	Description	ACTUALS	ACTUALS	ACTUALS	LOTIMATES	ADOFILD	AFFROVED	ADOFTED
30	3030	54100 SPEC	CIAL DEPARTMENTAL EXPENSES	20	-	-	-	-	-	-
30	3030	54400 PROF	FESSIONAL SERVICES	-	2,063	-	-	-	-	-
30	3030	54500 CON	FRACTED SERVICES	10,828	10,368	34,414	120,676	126,000	126,000	126,000
30	3030	56910 LEGA	L SERVICE	-	55,762	20,783	25,000	53,040	53,040	50,000
			Maintenance and Operations Subtotal	12,393	70,105	57,835	152,221	185,540	185,540	182,500
			NEIGHBORHOOD SERVICES	355,161	423,811	537,570	721,848	780,913	804,777	714,771
					120,011	551,515	1 - 1,0 10	100,010		
PAR	KING	ENFORCEME	ENT							
30	3045	51100 SALA	RIES	370,913	384,322	340,555	357,588	417,913	438,560	521,371
30	3045	51120 VACA	ATION/SICK LEAVE ACCRUAL PAY-OUT	6,731	6,595	1,805	4,423	4,031	4,031	4,031
30	3045	51200 HOUF	RLY SALARIES	-	7,683	-	-	24,750	25,990	25,990
30	3045	51300 OVEF	RTIME	-	87	272	24	-	-	-
30	3045	51500 PUBL	IC EMPLOYEE'S RETIREMENT	114,564	92,539	81,535	86,581	86,491	88,418	117,804
30	3045	51501 PUBL	IC AGENCY RETIREMENT	-	288	-	-	950	975	975
30	3045	51504 DEFE	RRED COMPENSATION	1,000	1,000	2,143	2,257	4,179	4,385	5,214
30	3045	51600 WOR	KER'S COMPENSATION	4,541	4,277	2,666	3,662	3,662	4,410	6,094
30	3045	51700 DISA	BILITY INSURANCE	3,523	3,591	3,384	3,468	4,290	4,419	5,219
30	3045		JP HEALTH & LIFE INSURANCE	86,443	91,336	93,354	111,422	131,446	138,019	148,726
30	3045	51901 CASH	H BACK INCENTIVE PAY	14,324	14,324	-	35,250	_	-	14,324
30	3045	51905 BILIN		2,900	2,700	2,638	2,400	2,400	2,520	2,400
30	3045		B COST ALLOCATION	-	29,347	13,552	12,400	13,897	12,771	25,147
30	3045		CARE/EMPLOYER PORTION	4,730	4,851	4,270	4,321	6,060	6,359	7,560
00	00-10	01000 <u>WEDI</u>	Salary and Benefits Subtotal	609,670	642,941	546,173	623,796	700,069	730,857	884,855
30	3045	52205 OFFI	CE SUPPLIES	-	-	-	26	-	-	-
30	3045	52250 UNIF	ORMS	2,579	5,046	4,750	4,800	6,000	6,000	6,000
30	3045	53500 SMAL	L TOOLS & EQUIPMENT	29	-	-	20	-	-	-
30	3045	54100 SPEC	CIAL DEPARTMENTAL EXPENSES	123	-	_	6,427	-	-	-
30	3045	54500 CON	FRACTED SERVICES	48,436	61,841	55,641	60,000	60,000	60,000	60,000
30	3045	54540 COUR	RT CHARGES	226,406	263,660	259,087	300,000	250,000	250,000	260,000
			Maintenance and Operations Subtotal	277,573	330,546	319,478	371,273	316,000	316,000	326,000
			PARKING ENFORCEMENT	887,243	973,488	865,651	995,069	1,016,069	1,046,857	1,210,855
				001,210	0.0,.00	000,001	330,533	1,010,000	1,0 10,001	.,,,,,,,
EME	RGEN	ICY PREPAR	EDNESS							
30	3046	51200 HOUF	RLY SALARIES	-	-	-	868	-	-	-
30	3046	51501 PUBL	IC AGENCY RETIREMENTEMEN	_	_	_	33	_	_	_
30	3046	51930 MEDI	CARE/EMPLOYER PORTION	962	987	_	13	_	_	_
			Salary and Benefits Subtotal	87,012	89,602	-	914	-		
30	3046	52205 OFFI	CE SUPPLIES	-	-	-	5,000	4,600	4,600	4,600
30	3046	52800 SOFT	WARE	-	20,615	-	-	-	-	-
30	3046	53300 EQUI	PMENT MAINT & RENTAL	-	-	922	-	250,000	250,000	115,900
30	3046	54100 SPEC	CIAL DEPARTMENTAL EXPENSES	210	3,000	107	10,000	10,000	10,000	10,000
30	3046	54400 PROF	FESSIONAL SERVICES	-	43,000	25,808	-	760,000	660,000	300,000
30	3046	54940 ORG/	ANIZATIONAL LEARNING		975		-	98,000	98,000	69,500
			Maintenance and Operations Subtotal	210	67,591	26,838	15,000	1,122,600	1,022,600	500,000
			EMEDOENCY PREPAREDUESS	07.000	457.400	00.000	45.044	4 400 000	4 000 000	E00.000
			EMERGENCY PREPAREDNESS	87,222	157,193	26,838	15,914	1,122,600	1,022,600	500,000

CON	ИМΙ	JNITY	& ECONOMIC DEVELOPMEN	Fiscal Year 2024-25 Adopted Budget						
			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Dept I	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	CITY COUNCIL APPROVED	ADOPTED
		DIVISIO								
	3090		SALARIES	-	10,358	38,081	-	-	-	-
	3090		VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	-	3,291	-	-	-	-
	3090		PUBLIC EMPLOYEE'S RETIREMENT	-	2,102	8,467	-	-	-	-
	3090		WORKER'S COMPENSATION	-	115	298	-	-	-	-
	3090		DISABILITY INSURANCE	-		191	-	-	-	-
	3090		GROUP HEALTH & LIFE INSURANCE	-	1,189	7,604		-	-	-
	3090		OPEB COST ALLOCATION	-	2,561	1,895	1,734	-	-	-
30	3090	51930	MEDICARE/EMPLOYER PORTION Salary and Benefits Subtotal	<u> </u>	72 16,396	630 60,458	1,734	<u> </u>	<u>-</u>	-
			Salary and Benefits Subtotal		16,396	60,456	1,734			
30 3	3090	56010	LEGAL SERVICE		7,782		3,697			
30 .	3090	30910	Maintenance and Operations Subtotal		7,782		3,697	-	-	
			·				,			
			HOUSING DIVISION	-	24,178	60,458	5,431	-	-	
		-								
BUILD	DING				_					
30 4	4020	51100	SALARIES	299,015	191,665	225,139	313,383	350,273	368,590	563,922
30 4	4020	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	34,725	6,339	9,898	1,893	6,000	6,000	6,000
30	4020	51300	OVERTIME	1,220	650	-	3,000	3,000	3,000	3,000
30	4020	51500	PUBLIC EMPLOYEE'S RETIREMENT	102,648	42,619	49,160	76,096	72,492	74,312	127,418
30 4	4020	51504	DEFERRED COMPENSATION	2,000	1,000	1,935	3,142	3,503	3,685	5,639
30 4	4020	51600	WORKER'S COMPENSATION	4,247	2,125	1,763	3,070	3,070	3,706	6,591
30 4	4020	51700	DISABILITY INSURANCE	2,816	1,771	2,179	2,194	3,281	3,380	5,673
30 4	4020	51900	GROUP HEALTH & LIFE INSURANCE	20,420	10,148	10,197	26,521	36,330	38,147	89,466
30 4	4020	51901	CASH BACK INCENTIVE PAY	28,648	16,115	14,324	14,328	14,324	15,040	14,324
30 4	4020	51905	BILINGUAL PAY	1,200	1,013	1,363	1,200	1,200	1,260	1,200
30 4	4020	51907	OPEB COST ALLOCATION	-	27,487	13,593	12,438	11,648	10,736	27,200
30 4	4020	51930	MEDICARE/EMPLOYER PORTION	4,048	3,060	3,837	4,799	5,079	5,345	8,177
30 4	4020	51961	VACANCY SAVINGS OFFSET	17,233	-	-	-	-	-	-
			Salary and Benefits Subtotal	518,220	303,991	333,387	462,064	510,200	533,201	858,611
	4020		SB 1186B ADA EXPENSES	1,498	2,585	-	1,000	1,000		1,000
	4020		UNIFORMS	398	809	863	1,000	2,000		3,000
	4020		SPECIAL DEPARTMENTAL EXPENSES	304	-	-	1,500	1,500		1,500
	4020		CONTRACTED SERVICES	140,134	530,394	437,741	400,000	230,000	230,000	300,000
30 4	4020	56910	LEGAL SERVICE	-	-	-	-	1,500		-
			Maintenance and Operations Subtotal	142,333	533,787	438,605	403,500	236,000	236,000	305,500
			BUILDING	660,553	837,779	771,992	865,564	746,200	769,201	1,164,111
		-			, ,		, , , , , , , , , , , , , , , , , , , ,			, , , , , ,
SISTE	R CI		MISSION							
30	1300	52900	COMMISSION STIPENDS	2,900	700	-	-	-	-	-
			Maintenance and Operations Subtotal	2,900	700	-	-	-	-	-
			SISTER CITY	2,900	700					
		-	C.OTER(OIT)	_,-,-						
			COMMUNITY AND ECONOMIC DEV TOTAL	4,032,978	4,588,287	4,788,307	5,313,149	7,285,145	7,250,185	6,668,454



HUMAN RESOURCES





Adopted Positions, by Classification and Department Authorized, Filled and Vacant Fiscal Year 2024-25 (Adopted)

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

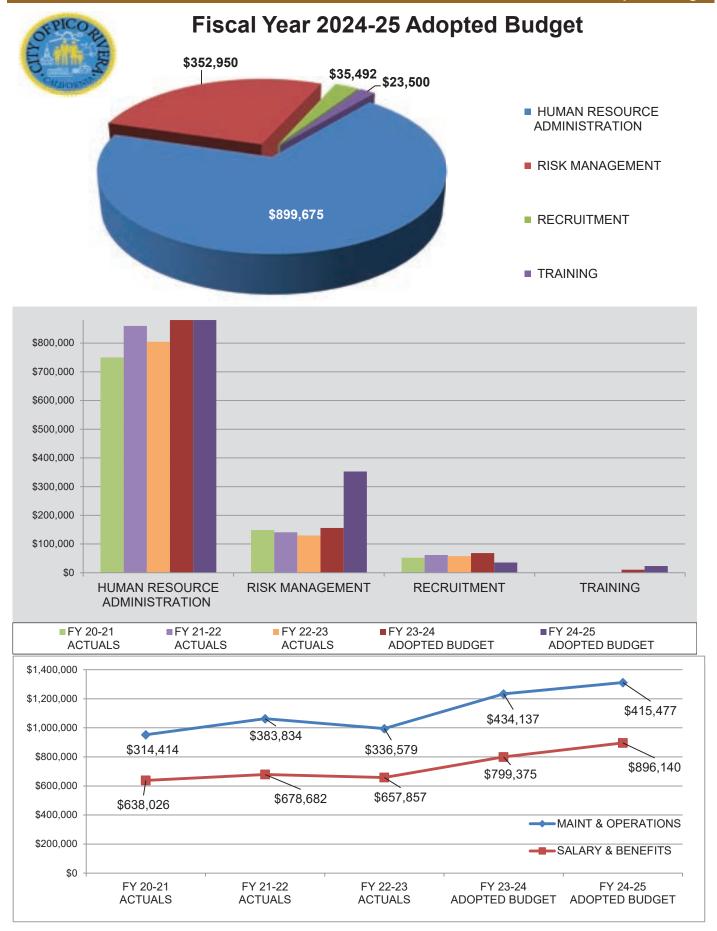
Strategic Goals

- 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					
А	Employment Applications Received & Reviewed	2,706	1,916	3,000	3,200					
А	Recruitments Opened-to-Date	57	42	50	60					
A	New Hire Orientation (Full-Time)	14	18	30	40					
А	New Hire Orientation (Part-Time)	48	30	40	50					
	*As of May 2023									



			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Dont	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	CITY COUNCIL APPROVED	ADOPTED
Dept	DIV	Object	Description	ACTUALS	ACTUALS	ACTUALS	ESTIMATES	ADOPTED	AFFROVED	ADOPTED
			RCES - ADMINISTRATION							
60			SALARIES	410,059	427,643	421,030	524,541	537,671	569,794	452,178
60 60	6000 6000		VACATION/SICK LEAVE ACCRUAL PAY-OUT HOURLY SALARIES	4,974 21,608	25,873	23,888	14,294	6,000	6,000	6,000
60	6000		OVERTIME	356	19,907 1,097	21,678	28,768	24,750	25,990	30,000
60	6000		PUBLIC EMPLOYEE'S RETIREMENT	123,065	95,969	93,788	125,495	111,276	114,876	102,170
60	6000		PUBLIC AGENCY RETIREMENT	799	745	847	1,062	950	975	1,125
60	6000		DEFERRED COMPENSATION	1,500	1,500	2,642	3,293	5,377	5,698	4,522
60 60	6000 6000		WORKER'S COMPENSATION DISABILITY INSURANCE	4,826 3,598	4,789 3,720	3,466 2,636	4,712 4,662	4,712	5,730 5,023	5,285
60	6000		UNEMPLOYMENT INSURANCE	274	297	2,030	4,002	4,877	5,023	4,232
60	6000		GROUP HEALTH & LIFE INSURANCE	47,941	37,912	47,218	77,903	55,962	58,760	68,521
60	6000	51901	CASH BACK INCENTIVE PAY	5,372	14,324	8,953	· -	14,324	15,040	-
60	6000		AUTO ALLOWANCE	4,800	3,400	2,600	4,800	4,800	5,040	4,320
60	6000		TECHNOLOGY STIPEND	1,800	1,275	975	1,800	1,800	1,890	1,620
60 60	6000 6000		BILINGUAL PAY POST EMPLOYMENT HEALTH PLAN	600	600	1,825 1,032	1,200 1,908	1,200	1,260	1,200 1,801
60	6000		OPEB COST ALLOCATION	-	32,578	17,950	16,425	17,880	16,592	21,810
60	6000		MEDICARE/EMPLOYER PORTION	6,455	7,053	7,328	8,341	7,796	8,262	6,557
			Salary and Benefits Subtotal	638,026	678,682	657,857	819,204	799,375	840,930	711,340
60	6000	52100	POSTAGE	_	50	52	100	100	100	100
60	6000		DEPARTMENTAL SUPPLIES	1,903	1,916	1,399	2,800	1,500	1,500	2,000
60	6000		OFFICE SUPPLIES	300	478	320	755	500	500	500
60	6000	52600	MEMBERSHIP AND DUES	4,964	479	2,884	5,000	6,750	7,000	7,000
60	6000		BOOKS AND PERIODICALS	-			250	250	250	250
60	6000		MILEAGE REIMBURSEMENT	-	3	4	200	200	200	200
60 60	6000 6000		PROFESSIONAL SERVICES CONTRACTED SERVICES	11,444 43,256	30,662 43,704	34,810 42,658	15,000 74,075	15,000 54,075	15,000 55,650	15,000 61,965
60	6000		CONVENTION & MTG EXPENSE	-0,200		3,878	11,000	11,000	12,000	12,000
60	6000		EMPLOYEE APPRECIATION	-	3,226	2,692	20,000	20,000	24,500	24,500
60	6000		PROFESSIONAL DEVELOPMENT	986	581	2,469	3,300	3,300	3,600	3,600
60	6000		TUITION REIMBURSEMENT	7,111	-	-	-	-	-	-
60	6000		TUITION ADVANCEMENT	18,635	400.000	-	-	-	-	-
60 60	6000 6000		LEGAL SERVICE REPLACEMENT ACCOUNT	23,308	100,093	55,490	10,000 4,180	82,540 4,180	88,040 4,180	57,040 4,180
00	0000	37300	Maintenance and Operations Subtotal	111,907	181,192	146,655	146,660	199,395	212,520	188,335
			HUMAN RESOURCE ADMINISTRATION	749,933	859,874	804,511	965,864	998,770	1,053,450	899,675
			TIONIAN REGOGNEE ABMINISTRATION	140,000	000,014	004,011	000,004	000,110	1,000,400	000,010
		AGEM								
60			SALARIES	-	-	-	-	-	-	102,133
60 60	6005 6005		VACATION/SICK LEAVE ACC	-	-	-	-	-	-	6,000
60	6005		HOURLY SALARIES PUBLIC EMPLOYEE'S RETIREMENT	-	-					25,990 23,077
60	6005		PUBLIC AGENCY RETIREMEN	_	-	_	_	-	-	975
60	6005		DEFERRED COMPENSATION	-	-	-	-	-	-	1,021
60	6005		WORKER'S COMPENSATION	-	-	-	-	-	-	1,194
60	6005		DISABILITY INSURANCE	-	-	-	-	-	-	977
60 60			GROUP HEALTH & LIFE INSURANCE AUTO ALLOWANCE	-	-	-	-	-	-	16,166
60 60			POST EMPLOYMENT HEALTH PLAN	-	-					480 200
60			OPEB COST ALLOCATION	-	-	-	-	-	-	4,926
60			TECHNOLOGY STIPEND	-	-	-	-	-	-	180
60	6005	51930	MEDICARE/EMPLOYER PORTION	-	-	-	-	-	-	1,481
			Salary and Benefits Subtotal	-	-	-	-	-	-	184,800
60	6005	52700	BOOKS AND PERIODICALS	368	405	321	609	600	600	600
60			PROFESSIONAL SERVICES	12,247	10,125	16,098	20,600	20,600	21,200	21,200
60	6005		CONTRACTED SERVICES	128,311	128,365	111,971	121,800	121,800	126,500	132,000
60	6005		PROFESSIONAL DEVELOPMENT	-	150	-	2,000	2,000	2,000	2,000
60 60			FIRST AID TREATMENT	715	1,791	1 440	7,500	7,500	9,000	9,000
60	0005	54940	ORGANIZATIONAL LEARNING Maintenance and Operations Subtotal	7,370 149,011	140,837	1,440 129,830	3,350 155,859	3,350 155,850	3,350 162,650	3,350 168,150
			·							
			RISK MANAGEMENT	149,011	140,837	129,830	155,859	155,850	162,650	352,950

LHIMAA	I BECOLI	DCEC	- General Fund
	N RESOUL	RUE 5	- General Fund

			Account Information	_	FY 2021-22	FY 2022-23	FY 2023-24 YEAR-END	FY 2023-24	FY 2024-25 CITY COUNCIL	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ESTIMATES	ADOPTED	APPROVED	ADOPTED
	RUITM									
60	6010		POSTAGE	36	133	107	200	200	200	200
60	6010		DEPARTMENTAL SUPPLIES	341	2,071	1,576	1,600	1,600	1,600	1,600
60	6010		OFFICE SUPPLIES	20	67	71	100	100	100	100
60	6010		ADVERTISING AND PUBLICATION	1,000	-	1,675	1,600	1,600	1,600	1,600
60	6010		PROFESSIONAL SERVICES	7,497	14,386	13,316	16,992	16,992	16,992	16,992
60	6010	54500	CONTRACTED SERVICES	43,516	45,149	41,136	25,900	47,900	47,900	15,000
			Maintenance and Operations Subtot	al 52,410	61,806	57,880	46,392	68,392	68,392	35,492
		-	DECRUITMEN	T 50 440	C4 00C	57.000	40.000	00.000	CO 200	25 400
		-	RECRUITMEN	T 52,410	61,806	57,880	46,392	68,392	68,392	35,492
	NING									
60	6020		DEPARTMENTAL SUPPLIES	1,011	-	-	-	-	-	-
60	6020		PROFESSIONAL DEVELOPMEN	75	-	-	-	-	-	-
60	6020	54940	ORGANIZATIONAL LEARNING	-	-	-	10,610	10,500	23,500	23,500
			Maintenance and Operations Subtot	al 1,086	-	-	10,610	10,500	23,500	23,500
		_	TRAININ	G 1,086	-	-	10,610	10,500	23,500	23,500
*This d	ivision wa	s moved	to Administrative Services Department in FY 2021-22							
INFO	RMAT	ION TI	ECHNOLOGY*							
60	6040	57300	FURNITURE AND EQUIPMENT	_	-	2,214	-	-	-	-
			Maintenance and Operations Subtot	al -	-	2,214	-	-	-	-
			·							
			INFORMATION TECHNOLOG	Υ -	-	2,214	-	-	-	-
		-								
			HUMAN RESOURCES TOTA	L 952.440	1,062,517	994,436	1,178,725	1,233,512	1,307,992	1,311,617
			HUMAN RESOURCES TOTA	L 9 52,440	1,002,517	334,430	1,170,725	1,233,312	1,307,992	1,311,017

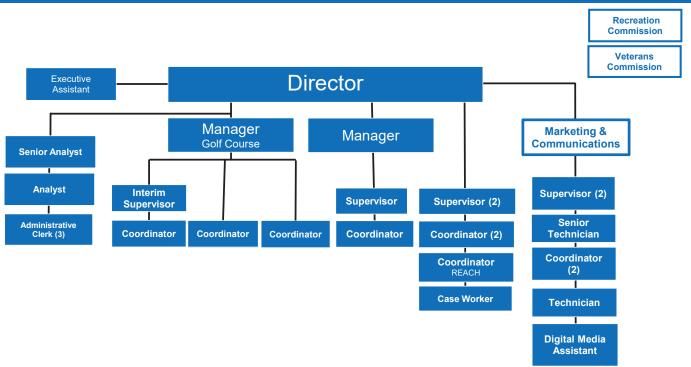
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PARKS AND RECREATION





Adopted Positions, by Classification and Department Authorized, Filled and Vacant Fiscal Year 2024-25 (Adopted)

	FY 23-24 Adopted	FY 24-25 Approved	Filled	Vacancies	FY 24-25 Adopted
Parks and Recreation					
Director of Parks and Recreation	1.00	1.00	1.00	0.00	1.00
Manager	2.00	2.00	2.00	0.00	2.00
Supervisor	6.00	6.00	5.00	1.00	6.00
Senior Analyst	1.00	1.00	1.00	0.00	1.00
Analyst	1.00	1.00	1.00	0.00	1.00
Caseworker	1.00	1.00	1.00	0.00	1.00
Coordinator	9.00	9.00	8.00	1.00	9.00
Executive Assistant	1.00	1.00	0.00	1.00	1.00
Administrative Clerk	3.00	3.00	3.00	0.00	3.00
Senior Technician	1.00	1.00	1.00	0.00	1.00
Technician	1.00	1.00	1.00	0.00	1.00
Digital and Media Assistant	1.00	1.00	1.00	0.00	1.00
	28.00	28.00	25.00	3.00	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 Committe, 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 Aguatic 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 Services

Facility 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.

INTIATIVES

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 publics' 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:

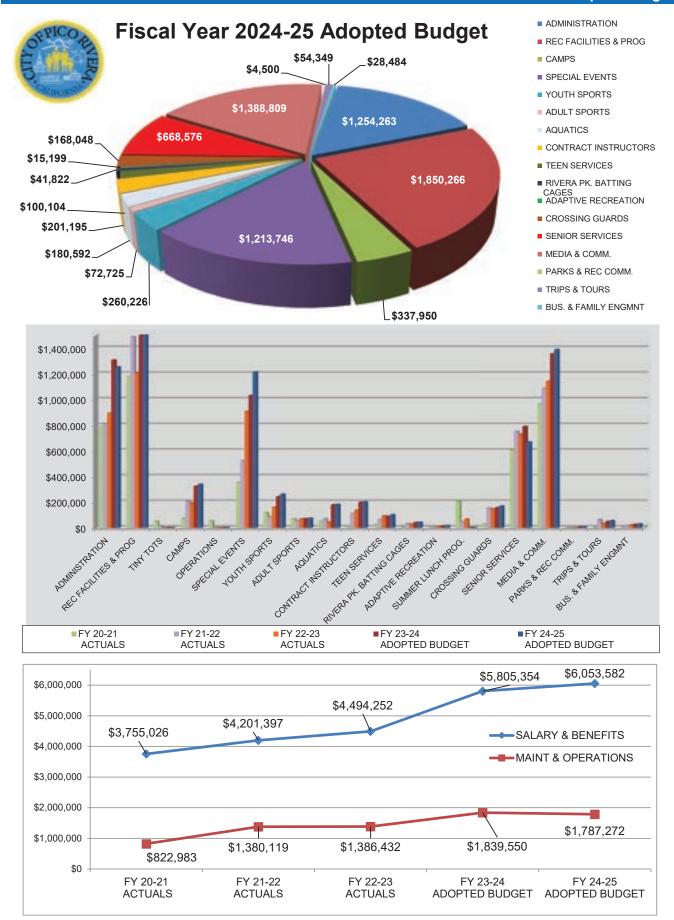
Strategic Goal	Performance Activity Camps	2021-22 Actual	2022-23* Estimated	2023-24 Target	2024-25 Target
E	Summer (8 Weeks)	522	608	760	760
E	Winter (3 Weeks)	103	116	120	120
E	Spring (1 Week)	35	27	30	30
			*As of May 2023		

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

Strategic	Performance Activity	2021-22	2022-23*
Goal	Senior Center	Actual	Estimated
Е	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		



			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	CITY COUNCIL APPROVED	ADOPTED
ADM	IINIST	RATIO)N							
80			SALARIES	352,256	378,018	361,051	531,292	700,918	728,102	659,939
80			VACATION/SICK LEAVE ACCRUAL PAY-OUT	21,361	38,050	4,728	23,326	11,000	11,000	11,000
80	8000	51200	HOURLY SALARIES	42,675	18,307	49,221	65,097	75,291	77,544	77,544
80			OVERTIME	-	770	156	900	900	900	900
80			PUBLIC EMPLOYEE'S RETIREMENT	150,862	91,256	85,214	126,942	145,056	146,793	149,114
80	8000		PUBLIC AGENCY RETIREMENT	1,047	453	1,816	2,297	2,823	2,908	2,908
80 80	8000		DEFERRED COMPENSATION WORKER'S COMPENSATION	1,485 6,572	1,075 4,091	3,733 3,212	4,531 6,143	7,009 6,143	7,281 7,321	6,599 7,713
80	8000		DISABILITY INSURANCE	2,903	2,820	2,999	3,644	6,358	6,549	6,805
80	8000		UNEMPLOYMENT INSURANCE	12,663	53	-	-	-	-	-
80	8000		GROUP HEALTH & LIFE INSURANCE	68,645	43,410	27,078	42,531	102,049	107,152	73,211
80	8000	51901	CASH BACK INCENTIVE PAY	-	11,340	14,324	15,497	14,324	15,040	15,266
80	8000	51903	AUTO ALLOWANCE	2,600	4,800	4,800	4,800	4,800	5,040	4,800
80	8000	51904	TECHNOLOGY STIPEND	375	1,800	1,800	1,800	1,800	1,890	1,800
80			BILINGUAL PAY	600	600	425	1,200	1,200	1,260	1,500
80			POST EMPLOYMENT HEALTH PLAN	-	1,176	2,038	2,077	2,122	2,228	2,228
80	8000		OPEB COST ALLOCATION	-	36,256	28,290	25,886	23,307	21,202	31,831
80	8000		MEDICARE/EMPLOYER PORTION	5,831	6,289	6,831	9,150	10,163	10,557	9,569
80	8000	51961	VACANCY SAVINGS OFFSET Salary and Benefits Subtotal	669.876	39,654 680,218	106,935 704,651	867,113	1,115,263	1,152,767	1,062,728
			Guidi y una Bononio Gubiotal	000,010	000,210	104,001	557,7.15	1,110,200	1,102,707	1,002,720
80	8000	52100	POSTAGE	_	6	_	_	_	_	_
80	8000	52200	DEPARTMENTAL SUPPLIES	6,105	5,982	11,820	5,638	4,000	4,000	4,000
80	8000	52205	OFFICE SUPPLES	3,904	3,431	3,047	2,280	3,708	3,708	3,708
80	8000	52250	UNIFORMS	243	10,082	9,011	10,000	10,300	10,300	10,300
80	8000	52400	PRINT, DUPLICATE & PHOTOCOPYING	-	-	-	927	927	927	927
80	8000	52600	MEMBERSHIP AND DUES	3,255	3,165	956	2,000	4,100	4,100	4,100
80	8000	53200	MILEAGE REIMBURSEMENT	30	-	152	100	258	258	258
80	8000		SMALL TOOLS & EQUIPMENT	-	800	33	557	800	800	800
80	8000		SPECIAL DEPARTMENTAL EXPENSES	-	-	4,951	-	-	-	-
80	8000		CONTRACTED SERVICES	103,726	65,490	127,873	72,000	70,000	70,000	70,000
80 80	8000		CREDIT CARD SERVICE CHARGES CONVENTION & MTG EXPENSES	817 181	- 7,550	- 6.410	115 6,559	1,236	1,236	1,236
80	8000		PROFESSIONAL DEVELOPMENT	625	3,682	6,419 2,045	1,188	6,000 3,863	6,000 3,863	6,000 3,863
80	8000		LEGAL SERVICE	-	31,212	22,641	16,000	16,400	16,400	16,400
80	8000		FURNITURE & EQUIPMENT	28		362	-	-	-	-
80	8000		REPLACEMENT ACCOUNT	_	_	-	69,943	69,943	69,943	69,943
			Maintenance and Operations Subtotal	118,914	131,400	189,310	187,307	191,535	191,535	191,535
			ADMINISTRATION	788,790	811,618	893,960	1,054,420	1,306,798	1,344,302	1,254,263
REC	FACI	LITIES	& PROGRAMS							
80			SALARIES	411,485	284,417	359,463	312,803	453,069	471,395	521,206
80	8100		VACATION/SICK LEAVE ACCRUAL PAY-OUT	29,482	22,044	26,735	29,685	12,000	12,000	12,000
80			HOURLY SALARIES	286,458	460,082	465,887	682,859	832,091	851,053	851,053
80	8100	51300	OVERTIME	-	-	694	100	-	-	-
80	8100	51500	PUBLIC EMPLOYEE'S RETIREMENT	142,526	67,252	88,265	77,875	93,764	95,038	117,767
80	8100	51501	PUBLIC AGENCY RETIREMENT	9,975	16,550	17,513	24,014	31,203	31,914	31,914
80			DEFERRED COMPENSATION	1,498	1,170	2,506	2,105	4,759	4,950	5,448
80	8100		WORKER'S COMPENSATION	5,850	3,074	6,462	3,971	3,971	4,740	6,092
80			DISABILITY INSURANCE	3,907	2,569	3,476	2,917	4,351	4,482	4,535
80	8100		UNEMPLOYMENT INSURANCE	61,539	3,138	-	-	-	-	-
80	8100		GROUP HEALTH & LIFE INSURANCE	52,221	47,626	59,729	63,810	88,249	92,662	117,900
80	8100		CASH BACK INCENTIVE PAY	15,518 600	4,297	9,311	8,625 1,650	9,311	9,776	7,162
80 80			BILINGUAL PAY OPEB COST ALLOCATION	-	435 24,685	1,609 17,235	1,650 15,771	1,650 15,065	1,733 13,727	1,650 25 130
80	8100		MEDICARE/EMPLOYER PORTION	- 10,526	10,848	13,241	14,397	6,570	6,835	25,139 7,557
80			VACANCY SAVINGS OFFSET	37,610	10,040	10,241	14,587	0,370	0,000	7,557
00	0.00	0.001	Salary and Benefits Subtotal	1,069,195	948,186	1,072,127	1,240,582	1,556,053	1,600,305	1,709,423

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Fiscal Year 2024-25 Adopted Budget

			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
							YEAR-END		CITY COUNCIL	
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	ESTIMATES	ADOPTED	APPROVED	ADOPTED
80	8100	E2200	DEPARTMENTAL SUPPLIES	10.012	0.047	7 165	11 200	11 200	11 300	11 200
80	8100		OFFICE SUPPLIES	10,013 2,878	9,047 3,929	7,165 4,172	11,300 3,605	11,300 3,605	11,300 3,605	11,300 3,605
80	8100		ADVERTISING AND PUBLICA	2,070	5,929	75	-	5,005	3,003	5,005
80	8100		PRINT, DUPLICATE & PHOTOCOPYING	750	_	-	_	_	-	_
80	8100		SMALL TOOLS & EQUIPMENT	12,471	68,268	52,402	50,192	59,192	59,192	59,192
80	8100		CONTRACTED SERVICES	8,297	449,720	73,615	145,000	120,053	66,746	66,746
80	8100	54800	CONVENTION & MTG EXPENSES	-	-	72	168	_	-	_
80	8100	57300	FURNITURE AND EQUIPMENT	73,231	7,959	-	37,000	30,000	-	-
			Maintenance and Operations Subtotal	107,641	538,923	137,500	247,265	224,150	140,843	140,843
			REC FACILITIES & PROGRAMS	1,176,836	1,487,110	1,209,627	1,487,847	1,780,203	1,741,148	1,850,266
TINY	TOT	S								
80	8101	51200	HOURLY SALARIES	5,304	10,094	-	186	-	-	-
80	8101	51501	PT RETIREMENT	142	337	-	7	-	-	-
80	8101	51930	MEDICARE/EMPLOYER PORTION	292	171	-	3	-	-	-
			Salary and Benefits Subtotal	49,967	13,928	-	196	-	-	
00	0404	E2200	DEDARTMENTAL CURRULES	200						
80	8101	52200	DEPARTMENTAL SUPPLIES Maintenance and Operations Subtotal	398 398		-	<u> </u>	-		<u> </u>
			mantenance and operations customs							
			TINY TOTS	50,365	13,928	-	196	-	-	-
SPE	CIAL	EVENT	rs ————————————————————————————————————							
80			SALARIES	117,697	110,039	166,610	106,900	165,884	170,860	263,282
80			VACATION/SICK LEAVE ACCRUAL PAY-OUT	12,546	6,782	16,945	31,569	7,810	7,810	7,810
80			HOURLY SALARIES	32,402	74,513	111,608	210,062	175,148	181,602	181,602
80			OVERTIME	3,443	985	1,189	9,400	5,400	5,400	5,400
80			PUBLIC EMPLOYEE'S RETIREMENT	31,896	26,107	39,894	24,997	34,330	34,447	59,489
80			PUBLIC AGENCY RETIREMENT	1,148	2,624	4,098	7,820	7,678	7,920	6,810
80			DEFERRED COMPENSATION	265	255	437	626	1,659	1,709	2,633
80			WORKER'S COMPENSATION	1,182	1,192	2,178	1,454	1,454	1,718	3,077
80			DISABILITY INSURANCE	1,118	995	1,583	907	1,588	1,636	3,633
80			UNEMPLOYMENT INSURANCE	7,544	349	-	-	-	-	-
80			GROUP HEALTH & LIFE INSURANCE	17,485	17,926	22,782	10,762	24,583	25,812	52,365
80			CASH BACK INCENTIVE PAY	-	-	7,162	7,164	7,162	7,520	8,104
80 80			BILINGUAL PAY POST EMPLOYMENT HEALTH PLAN	300	300	1,141	750 47	750	788	450
80			OPEB COST ALLOCATION	-	- 7,452	6,230	5,700	- 5,516	- 4,975	12,699
			MEDICARE/EMPLOYER PORTION	2,377	2,677	4,621	5,225	2,405	2,477	3,818
00	0102	31330	Salary and Benefits Subtotal	229,404	252,196	386,477	423,383	441,367	454,674	611,171
						,	,	,		,
80	8102	52200	DEPARTMENTAL SUPPLIES	62,700	86,008	128,175	65,530	65,530	65,530	60,330
80			OFFICE SUPPLES	3,023	1,891	7,519	8,040	8,040	8,040	8,040
80	8102	52300	ADVERTISING AND PUBLICATION	261	-	-	-	-	-	-
80	8102	52400	PRINT, DUPLICATE & PHOTOCOPYING	3,673	1,816	32,979	29,033	32,800	32,800	35,500
80	8102	53301	EQUIPMENT RENTAL	5,001	59,424	97,538	175,037	159,970	159,970	159,970
80	8102	53500	SMALL TOOLS & EQUIPMENT	3,998	5,580	19,747	14,400	14,400	14,400	14,400
80	8102	54500	CONTRACTED SERVICES	27,711	116,335	235,649	445,000	274,179	287,935	287,935
80	8102	54700	INSURANCE & SURETY BOND	-	-	-	6,500	7,500	7,500	10,000
80	8102	57300	FURNITURE AND EQUIPMENT	17,359	-	-	26,400	26,400	26,400	26,400
			Maintenance and Operations Subtotal	123,725	271,053	521,606	769,940	588,819	602,575	602,575
			CDECIAL EVENTS	252 400	E22.0E2	000.000	4 402 222	4 020 400	4.057.040	1 040 740
			SPECIAL EVENTS	353,128	523,250	908,083	1,193,323	1,030,186	1,057,249	1,213,746

			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	CITY COUNCIL APPROVED	ADOPTED
YOU	TH SE	PORTS								
80			SALARIES	48,717	32,346	33,429	29,592	33,332	34,332	34,331
80	8103	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	3,401	3,696	3,294	2,692	4,301	4,301	4,301
80	8103	51200	HOURLY SALARIES	6,891	23,702	54,266	126,139	130,505	135,590	135,590
80	8103		PUBLIC EMPLOYEE'S RETIREMENT	14,911	7,681	8,001	7,161	6,898	6,922	7,757
80	8103		PUBLIC AGENCY RETIREMENT	259	738	1,859	4,620	4,894	5,085	5,085
80 80	8103 8103		DEFERRED COMPENSATION WORKER'S COMPENSATION	275 591	175 356	306 687	299 292	333 292	343 345	343 401
80	8103		DISABILITY INSURANCE	459	299	320	317	322	332	332
80	8103		UNEMPLOYMENT INSURANCE	12,007	372	-	-	-	-	-
80	8103		GROUP HEALTH & LIFE INSURANCE	12,253	8,443	7,888	8,461	8,528	8,955	9,145
80	8103	51907	OPEB COST ALLOCATION	-	2,371	1,264	1,156	1,108	1,000	1,656
80	8103	51930	MEDICARE/EMPLOYER PORTION	849	841	1,371	2,301	483	498	498
			Salary and Benefits Subtotal	100,612	81,019	112,683	183,030	190,996	197,703	199,439
80	8103	52200	DEPARTMENTAL SUPPLIES	4,839	1,068	4,329	5,861	3,138	3,138	3,138
80	8103		OFFICE SUPPLES	225	-	25	412	412	412	412
80	8103	52255	PARTICIPANT UNIFORMS	6,948	1,711	26,262	27,984	27,600	27,600	27,600
80	8103	52600	MEMBERSHIP AND DUES	130	190	1,145	1,952	1,637	1,637	1,637
80	8103		SPECIAL DEPARTMENTAL EX	-	-	5,700	4,300	-	-	-
80	8103		CONTRACTED SERVICES	-	1,965	9,937	14,578	18,000	18,000	28,000
80	8103	57300	FURNITURE & EQUIPMENT Maintenance and Operations Subtotal	4,259 16,401	4,933	47,397	55,087	50,787	50,787	60,787
			YOUTH SPORTS	117,013	85,952	160,081	238,117	241,783	248,490	260,226
				,		,	,	,		,
AQU	ATIC									
80			SALARIES	8,262	10,660	12,361	10,132	17,150	17,664	17,665
80	8104		VACATION/SICK LEAVE ACCRUAL PAY-OUT	1,256	1,992	1,601	660	1,134	1,134	1,134
80 80	8104 8104		HOURLY SALARIES PUBLIC EMPLOYEES RETIREMENT	7,276 4,139	6,723 2,449	8,556 2,985	8,248 2,494	5,931 3,549	6,107 3,562	6,107 3,991
80	8104		PUBLIC AGENCY RETIREMENT	247	2,449	2,903	316	222	229	229
80	8104		DEFERRED COMPENSATION	62	70	141	108	171	177	177
80	8104		WORKER'S COMPENSATION	193	114	164	150	150	178	206
80	8104	51700	DISABILITY INSURANCE	76	97	121	106	165	170	170
80	8104	51800	UNEMPLOYMENT INSURANCE	16,438	696	-	-	-	-	-
80	8104		GROUP HEALTH & LIFE INSURANCE	1,916	2,482	2,549	2,258	3,672	3,855	3,854
80	8104		OPEB COST ALLOCATION	-	1,220	650	595	570	514	852
80	8104	51930	MEDICARE/EMPLOYER PORTION	240 40,105	267	346	280 25,347	249 32,963	256	256 34,642
			Salary and Benefits Subtotal	40,105	27,020	29,752	25,347	32,363	33,846	34,642
80	8104	52200	DEPARTMENTAL SUPPLIES	3,893	941	210	_	_	_	_
80	8104		OFFICE SUPPLIES	-	46	-	250	250	250	250
80	8104	52210	SUPPLIES/CHEMICALS	4,065	13,169	12,266	22,000	25,895	25,895	25,895
80	8104	53300	EQUIPMENT MAINTENANCE	1,362	-	-	-	7,000	7,000	7,000
80	8104	53450	SWIMMING POOL MAINTENANCE	-	-	-	-	1,600	1,600	1,600
80	8104		SMALL TOOLS & EQUIPMENT	-	345	-	-	6,200	6,200	6,200
80	8104		CONTRACTED SERVICES	-	27,319	-	10,000	100,000	100,000	100,000
80 80	8104 8104		PROFESSIONAL DEVELOPMENT PERMIT - FEE - LICENSES	600	- 559	64 559	1,000 1,400	3,605 1,400	3,605	3,605
80	8104	30203	Maintenance and Operations Subtotal	9,920	42,380	13,099	34,650	145,950	1,400 145,950	1,400 145,950
				- /3	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,-50	-,,-	.,,,
			AQUATICS	50,025	69,400	42,851	59,997	178,913	179,796	180,592
REA	CH -									
80		53500	SMALL TOOLS & EQUIPMENT	_	_	954	_			
00	5100	23300	Maintenance and Operations Subtotal	-	-	954	-	•	-	
			REACH	-	-	954	-	-	•	-

PAF	RK!	S & RE	ECREATION - General Fu	nd	
			Account Information		FY 2021-22
Dept	Div	Object	Description	ACTUALS	ACTUALS
CON	ED A	OT INOTE	NICTORS		

Fiscal Year 2024-25 Adopted Budget

			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Dont	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	CITY COUNCIL APPROVED	ADOPTED
			·	ACTORES	ACTUALS	ACTUALS	LOTIMATES	ABOLIED	AFFROVED	ADOFTED
			TRUCTORS							
80			SALARIES	-	53,101	38,184	37,217	38,094	39,236	39,236
80 80			VACATION/SICK LEAVE ACCRUAL PAY-OUT HOURLY SALARIES	-	2,359	2,809 227	1,731	23,087	23,777	23,777
80			PUBLIC EMPLOYEE'S RETIREMENT	_	12,645	9,154	9,003	7,884	7,911	8,865
80	8107	51501	PUBLIC AGENCY RETIREMENT	-	-	9	-	866	892	892
80	8107	51504	DEFERRED COMPENSATION	-	300	349	375	381	392	392
80			WORKER'S COMPENSATION	-	594	301	334	334	395	459
80	8107		DISABILITY INSURANCE	-	475	366	365	368	379	379
80			UNEMPLOYMENT INSURANCE	55	-	- 2.660	- 2.760	- 2.047	-	-
80 80			GROUP HEALTH & LIFE INSURANCE	-	13,249	3,660	3,762	3,847	4,039	3,937
80 80			OPEB COST ALLOCATION MEDICARE/EMPLOYER PORTION	-	4,064 757	1,444 638	1,321 567	1,267 552	1,143 569	1,892 569
00	0107	31930	Salary and Benefits Subtotal	55	87,544	57,141	54,675	76,680	78,733	80,398
80	8107		DEPARTMENT SUPPLIES	1,695	1,349	2,658	2,297	4,297	4,297	4,297
80	8107		CONTRACT INSTRUCTORS	6,579	20,301	72,720	100,000	108,000	108,000	108,000
80 80	8107 8107		INSURANCE & SURETY BOND FURNITURE & EQUIPMENT	141	986	3,480	4,000 2,500	6,000 2,500	6,000 2,500	6,000 2,500
00	0107	37300	Maintenance and Operations Subtotal	8,416	22,636	78,858	108,797	120,797	120,797	120,797
			CONTRACT INSTRUCTORS	8,471	110,180	135,999	163,472	197,477	199,530	201,195
			CONTRACTINSTRUCTORS	0,471	110,160	135,333	163,472	197,477	199,550	201,195
TEE	N SER	VICES	8							
80	8108	51100	SALARIES	-	4,500	4,773	4,655	4,762	4,905	4,904
80			VACATION/SICK LEAVE ACC	-	267	351	216	-	-	-
80			HOURLY SALARIES	11,918	32,544	54,317	80,021	63,641	65,541	75,541
80			PUBLIC ACENCY PETIPEMENT	1,945	8,940	13,915	15,778	985	989	1,108
80 80			PUBLIC AGENCY RETIREMENT DEFERRED COMPENSATION	37	136 25	504 44	915 48	2,387 48	2,458 49	2,833 49
80			WORKER'S COMPENSATION	-	50	464	42	42	49	57
80			DISABILITY INSURANCE	_	40	46	46	46	47	47
80			UNEMPLOYMENT INSURANCE	3,569	_	_	-	_	_	-
80	8108	51900	GROUP HEALTH & LIFE INSURANCE	3,730	8,237	9,447	9,656	481	505	492
80	8108	51907	OPEB COST ALLOCATION	-	338	180	165	158	143	237
80	8108	51930	MEDICARE/EMPLOYER PORTION	14	134	303	431	69	71	71
			Salary and Benefits Subtotal	21,215	55,211	84,344	111,973	72,619	74,757	85,340
80	8108	52200	DEPARTMENTAL SUPPLIES	1,715	2,838	1,611	5,770	3,600	3,600	3,600
80	8108		OFFICE SUPPLIES	599	-	825	-	2,400	2,400	2,400
80			SMALL TOOLS & EQUIPMENT	862	-	2,095	8,814	3,245	3,245	3,245
80	8108	54500	CONTRACTED SERVICES	-	-	540	739	2,369	2,369	2,369
80	8108	55285	EVENT TICKETS	-	3,941	2,484	2,250	3,150	3,150	3,150
			Maintenance and Operations Subtotal	3,176	6,779	7,555	17,573	14,764	14,764	14,764
			TEEN SERVICES	24,391	61,990	91,899	129,546	87,383	89,521	100,104
DIV	DA-B	ADK	ATTING CACES							
			SATTING CAGES		A E A 4	4.750	4.220	4.760	4.005	4.004
80 80			SALARIES VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	4,541 349	4,753 471	4,230 385	4,762	4,905	4,904
80			HOURLY SALARIES	708	21,681	16,908	17,884	25,700	- 27,510	27,510
80			PUBLIC EMPLOYEE'S RETIREMENT	-	1,070	1,143	1,024	985	989	1,108
80			PUBLIC AGENCY RETIREMENT	8	804	659	671	964	1,032	1,032
80			DEFERRED COMPENSATION	-	25	44	45	48	49	49
80	8109	51600	WORKER'S COMPENSATION	-	50	170	42	42	49	57
80	8109	51700	DISABILITY INSURANCE	-	40	46	47	46	47	47
80			GROUP HEALTH & LIFE INSURANCE	-	1,164	1,127	1,213	1,218	1,279	1,306
80			OPEB COST ALLOCATION	-	338	180	165	158	143	237
80	8109	51930	MEDICARE/EMPLOYER PORTION	3 740	376	336	325	69	71	71
			Salary and Benefits Subtotal	719	30,437	25,836	26,031	33,992	36,074	36,322

CAMPS 80 87 80 87 80 87 80 87 80 87 80 87 80 87 80 87 80 87 80 87	109 5220 109 5330 110 5110 110 5112 110 5150 110 5150 110 5180 110 5190 110 5190 110 5190 110 5190	Account Information Description DEPARTMENT SUPPLIES DEQUIPMENT MAINTENANCE Maintenance and Operations Subtotal RIVERA PARK BATTING CAGES DAING SALARIES DAING VACATION/SICK LEAVE ACCRUAL PAY-OUT DAING HOURLY SALARIES DAING PUBLIC EMPLOYEE'S RETIREMENT PUBLIC AGENCY RETIREMENT DEFERRED COMPENSATION DAING WORKER'S COMPENSATION DAING WORKER'S COMPENSATION DISABILITY INSURANCE DAING WORKER'S COMPENSATION DAING WORKER'S	917 3,625 4,542 5,261 	- 271 271 271 30,708 37,461 532 124,856 9,821 4,300 175 414 332 1,649	1,735 - 1,735 - 1,735 27,571 39,726 486 101,997 12,204 3,772 402 1,110 383	2,500 3,000 5,500 31,531 65,605 7,649 173,924 9,010 5,833 348	2,500 3,000 5,500 39,492 40,016 - 213,011 8,282 7,988 400	2,500 3,000 5,500 41,574 41,216 - 219,444 8,310 8,229	2,500 3,000 5,500 41,822 41,218 - 219,444 9,313 8,229
80 83 80 80 80 80 80 80 80 80 80 80 80 80 80	109 5220 109 5330 110 5110 110 5112 110 5150 110 5150 110 5180 110 5190 110 5190 110 5190 110 5190	DEPARTMENT SUPPLIES DEQUIPMENT MAINTENANCE Maintenance and Operations Subtotal RIVERA PARK BATTING CAGES DESCRIPTION OF SUPPLIES DESCRIPTION OF SUPP	917 3,625 4,542 5,261 - - - 36,534 40 677 - -	271 271 271 30,708 37,461 532 124,856 9,821 4,300 175 414 332	1,735 - 1,735 27,571 39,726 486 101,997 12,204 3,772 402 1,110	2,500 3,000 5,500 31,531 65,605 7,649 173,924 9,010 5,833 348	2,500 3,000 5,500 39,492 40,016 - 213,011 8,282 7,988	2,500 3,000 5,500 41,574 41,216 - 219,444 8,310 8,229	2,500 3,000 5,500 41,822 41,218 - 219,444 9,313
80 87 80 87	109 5220 109 5330 110 5110 110 5112 110 5150 110 5150 110 5180 110 5190 110 5190 110 5190 110 5190	DEPARTMENT SUPPLIES DEQUIPMENT MAINTENANCE Maintenance and Operations Subtotal RIVERA PARK BATTING CAGES DESCRIPTION OF SUPPLIES DESCRIPTION OF SUPP	917 3,625 4,542 5,261 - - - 36,534 40 677 - -	271 271 271 30,708 37,461 532 124,856 9,821 4,300 175 414 332	1,735 - 1,735 27,571 39,726 486 101,997 12,204 3,772 402 1,110	2,500 3,000 5,500 31,531 65,605 7,649 173,924 9,010 5,833 348	2,500 3,000 5,500 39,492 40,016 - 213,011 8,282 7,988	2,500 3,000 5,500 41,574 41,216 - 219,444 8,310 8,229	2,500 3,000 5,500 41,822 41,218 - 219,444 9,313
80 83 80 80 83 80 80 80 80 80 80 80 80 80 80 80 80 80	1109 5330 1100 5110 1100 51110 1100 5112 1100 5150 1100 5150 1100 5180 1100 5190 1100 5190 1100 5190 1100 5190 1100 5190	D EQUIPMENT MAINTENANCE Maintenance and Operations Subtotal RIVERA PARK BATTING CAGES O SALARIES O VACATION/SICK LEAVE ACCRUAL PAY-OUT O HOURLY SALARIES O PUBLIC EMPLOYEE'S RETIREMENT 1 PUBLIC AGENCY RETIREMENT 4 DEFERRED COMPENSATION O WORKER'S COMPENSATION O DISABILITY INSURANCE O UNEMPLOYMENT INSURANCE O GROUP HEALTH & LIFE INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	3,625 4,542 5,261 	271 271 30,708 37,461 532 124,856 9,821 4,300 175 414 332	39,726 486 101,997 12,204 3,772 402 1,110	3,000 5,500 31,531 65,605 7,649 173,924 9,010 5,833 348	3,000 5,500 39,492 40,016 - 213,011 8,282 7,988	3,000 5,500 41,574 41,216 - 219,444 8,310 8,229	3,000 5,500 41,822 41,218 - 219,444 9,313
80 83 80 80 83 80 80 80 80 80 80 80 80 80 80 80 80 80	1109 5330 1100 5110 1100 51110 1100 5112 1100 5150 1100 5150 1100 5180 1100 5190 1100 5190 1100 5190 1100 5190 1100 5190	D EQUIPMENT MAINTENANCE Maintenance and Operations Subtotal RIVERA PARK BATTING CAGES O SALARIES O VACATION/SICK LEAVE ACCRUAL PAY-OUT O HOURLY SALARIES O PUBLIC EMPLOYEE'S RETIREMENT 1 PUBLIC AGENCY RETIREMENT 4 DEFERRED COMPENSATION O WORKER'S COMPENSATION O DISABILITY INSURANCE O UNEMPLOYMENT INSURANCE O GROUP HEALTH & LIFE INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	3,625 4,542 5,261 	271 271 30,708 37,461 532 124,856 9,821 4,300 175 414 332	39,726 486 101,997 12,204 3,772 402 1,110	3,000 5,500 31,531 65,605 7,649 173,924 9,010 5,833 348	3,000 5,500 39,492 40,016 - 213,011 8,282 7,988	3,000 5,500 41,574 41,216 - 219,444 8,310 8,229	3,000 5,500 41,822 41,218 - 219,444 9,313
80 83 80 80 83 80 80 80 80 80 80 80 80 80 80 80 80 80	1109 5330 1100 5110 1100 51110 1100 5112 1100 5150 1100 5150 1100 5180 1100 5190 1100 5190 1100 5190 1100 5190 1100 5190	D EQUIPMENT MAINTENANCE Maintenance and Operations Subtotal RIVERA PARK BATTING CAGES O SALARIES O VACATION/SICK LEAVE ACCRUAL PAY-OUT O HOURLY SALARIES O PUBLIC EMPLOYEE'S RETIREMENT 1 PUBLIC AGENCY RETIREMENT 4 DEFERRED COMPENSATION O WORKER'S COMPENSATION O DISABILITY INSURANCE O UNEMPLOYMENT INSURANCE O GROUP HEALTH & LIFE INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	3,625 4,542 5,261 	37,461 532 124,856 9,821 4,300 175 414	39,726 486 101,997 12,204 3,772 402 1,110	3,000 5,500 31,531 65,605 7,649 173,924 9,010 5,833 348	3,000 5,500 39,492 40,016 - 213,011 8,282 7,988	3,000 5,500 41,574 41,216 - 219,444 8,310 8,229	3,000 5,500 41,822 41,218 - 219,444 9,313
80 81 80 83 80 83	110 5110 110 5112 110 5150 110 5150 110 5150 110 5150 110 5160 110 5170 110 5180 110 5190 110 5190	RIVERA PARK BATTING CAGES 0 SALARIES 0 VACATION/SICK LEAVE ACCRUAL PAY-OUT 10 HOURLY SALARIES 10 PUBLIC EMPLOYEE'S RETIREMENT 11 PUBLIC AGENCY RETIREMENT 14 DEFERRED COMPENSATION 10 WORKER'S COMPENSATION 10 DISABILITY INSURANCE 10 UNEMPLOYMENT INSURANCE 10 GROUP HEALTH & LIFE INSURANCE 11 CASH BACK INCENTIVE PAY 17 OPEB COST ALLOCATION	5,261 36,534 40 677	30,708 37,461 532 124,856 9,821 4,300 175 414 332	27,571 39,726 486 101,997 12,204 3,772 402 1,110	31,531 65,605 7,649 173,924 9,010 5,833 348	39,492 40,016 - 213,011 8,282 7,988	41,574 41,216 - 219,444 8,310 8,229	41,822 41,218 - 219,444 9,313
80 81 80 83 80 83	110 5110 110 5112 110 5150 110 5150 110 5150 110 5150 110 5160 110 5170 110 5180 110 5190 110 5190	0 SALARIES 0 VACATION/SICK LEAVE ACCRUAL PAY-OUT 0 HOURLY SALARIES 0 PUBLIC EMPLOYEE'S RETIREMENT 1 PUBLIC AGENCY RETIREMENT 4 DEFERRED COMPENSATION 0 WORKER'S COMPENSATION 0 DISABILITY INSURANCE 0 UNEMPLOYMENT INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	- - 36,534 40 677 - -	37,461 532 124,856 9,821 4,300 175 414 332	39,726 486 101,997 12,204 3,772 402 1,110	65,605 7,649 173,924 9,010 5,833 348	40,016 - 213,011 8,282 7,988	41,216 - 219,444 8,310 8,229	41,218 - 219,444 9,313
80 81 80 83 80 83	110 5110 110 5112 110 5150 110 5150 110 5150 110 5150 110 5160 110 5170 110 5180 110 5190 110 5190	0 SALARIES 0 VACATION/SICK LEAVE ACCRUAL PAY-OUT 0 HOURLY SALARIES 0 PUBLIC EMPLOYEE'S RETIREMENT 1 PUBLIC AGENCY RETIREMENT 4 DEFERRED COMPENSATION 0 WORKER'S COMPENSATION 0 DISABILITY INSURANCE 0 UNEMPLOYMENT INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	- - 36,534 40 677 - -	37,461 532 124,856 9,821 4,300 175 414 332	39,726 486 101,997 12,204 3,772 402 1,110	65,605 7,649 173,924 9,010 5,833 348	40,016 - 213,011 8,282 7,988	41,216 - 219,444 8,310 8,229	41,218 - 219,444 9,313
80 81 80 83 80 83	110 5110 110 5112 110 5150 110 5150 110 5150 110 5150 110 5160 110 5170 110 5180 110 5190 110 5190	0 VACATION/SICK LEAVE ACCRUAL PAY-OUT 0 HOURLY SALARIES 0 PUBLIC EMPLOYEE'S RETIREMENT 1 PUBLIC AGENCY RETIREMENT 4 DEFERRED COMPENSATION 0 WORKER'S COMPENSATION 0 DISABILITY INSURANCE 0 UNEMPLOYMENT INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	40 677 - -	532 124,856 9,821 4,300 175 414 332	486 101,997 12,204 3,772 402 1,110	7,649 173,924 9,010 5,833 348	213,011 8,282 7,988	219,444 8,310 8,229	- 219,444 9,313
80 83 80 83	110 5112 110 5120 1110 5150 1110 5150 1110 5150 1110 5150 1110 5160 1110 5170 1110 5190 1110 5190	0 VACATION/SICK LEAVE ACCRUAL PAY-OUT 0 HOURLY SALARIES 0 PUBLIC EMPLOYEE'S RETIREMENT 1 PUBLIC AGENCY RETIREMENT 4 DEFERRED COMPENSATION 0 WORKER'S COMPENSATION 0 DISABILITY INSURANCE 0 UNEMPLOYMENT INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	40 677 - -	532 124,856 9,821 4,300 175 414 332	486 101,997 12,204 3,772 402 1,110	7,649 173,924 9,010 5,833 348	213,011 8,282 7,988	219,444 8,310 8,229	- 219,444 9,313
80 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	110 5120 110 5150 110 5150 110 5150 110 5160 110 5170 110 5180 110 5190 110 5190	0 HOURLY SALARIES 0 PUBLIC EMPLOYEE'S RETIREMENT 1 PUBLIC AGENCY RETIREMENT 4 DEFERRED COMPENSATION 0 WORKER'S COMPENSATION 0 DISABILITY INSURANCE 0 UNEMPLOYMENT INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	40 677 - -	124,856 9,821 4,300 175 414 332	101,997 12,204 3,772 402 1,110	173,924 9,010 5,833 348	8,282 7,988	8,310 8,229	9,313
80 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	110 5150 110 5150 110 5150 110 5160 110 5170 110 5180 110 5190 110 5190 110 5190	0 PUBLIC EMPLOYEE'S RETIREMENT 1 PUBLIC AGENCY RETIREMENT 4 DEFERRED COMPENSATION 0 WORKER'S COMPENSATION 0 DISABILITY INSURANCE 0 UNEMPLOYMENT INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	40 677 - -	9,821 4,300 175 414 332	12,204 3,772 402 1,110	9,010 5,833 348	8,282 7,988	8,310 8,229	9,313
80 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	110 5150 110 5150 110 5160 110 5170 110 5180 110 5190 110 5190 110 5190	1 PUBLIC AGENCY RETIREMENT 4 DEFERRED COMPENSATION 0 WORKER'S COMPENSATION 0 DISABILITY INSURANCE 0 UNEMPLOYMENT INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	677 - - -	4,300 175 414 332	3,772 402 1,110	5,833 348	7,988	8,229	
80 87 80 87 80 87 80 87 80 87 80 87 80 87 80 87	110 5150 110 5160 110 5170 110 5180 110 5190 110 5190 110 5190	4 DEFERRED COMPENSATION 0 WORKER'S COMPENSATION 0 DISABILITY INSURANCE 0 UNEMPLOYMENT INSURANCE 0 GROUP HEALTH & LIFE INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	- - -	175 414 332	402 1,110	348			8,229
80 81 80 81 80 81 80 81 80 81 80 81 80 81	110 5160 110 5170 110 5180 110 5190 110 5190	0 WORKER'S COMPENSATION 0 DISABILITY INSURANCE 0 UNEMPLOYMENT INSURANCE 0 GROUP HEALTH & LIFE INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	- - - 10,103 -	414 332	1,110		400		110
80 81 80 81 80 81 80 81 80 81 80 81	110 5170 110 5180 110 5190 110 5190 110 5190	0 DISABILITY INSURANCE 0 UNEMPLOYMENT INSURANCE 0 GROUP HEALTH & LIFE INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	- - 10,103 - -	332			351	412	412
80 81 80 81 80 81 80 81 80 81	110 5180 110 5190 110 5190 110 5190	0 UNEMPLOYMENT INSURANCE 0 GROUP HEALTH & LIFE INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	10,103			351 295	387	414 399	482 399
80 81 80 81 80 81 80 81	110 5190 110 5190 110 5190	0 GROUP HEALTH & LIFE INSURANCE 1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	-	1,010	-	-	-	-	-
80 81 80 81 80 81	110 5190 110 5190	1 CASH BACK INCENTIVE PAY 7 OPEB COST ALLOCATION	_	386	368	311	317	333	10,240
80 81				5,014	5,013	3,525	5,013	5,264	-
80 81	110 5193	0 MEDICARE/EMPLOYER PORTION	-	2,846	1,517	1,388	1,331	1,200	1,988
			286	2,396	2,437	2,244	580	598	598
		Salary and Benefits Subtotal	47,640	190,181	169,415	270,483	277,676	285,819	292,323
80 81		0 DEPARTMENTAL SUPPLIES	14,130	9,695	3,940	11,540	11,540	11,540	11,540
		5 OFFICE SUPPLIES	725	- 4 470	6	1,030	1,030	1,030	1,030
		5 PARTICIPANT UNIFORMS	729	1,472	3,215	1,854	1,854	1,854	1,854
		0 CONTRACTED SERVICES 5 EVENT TICKETS	2,300 8,865	7,565 (400)	4,915 11,406	7,063 24,140	7,063 24,140	7,063 24,140	7,063 24,140
00 0	110 3320	Maintenance and Operations Subtotal	26,749	18,332	23,482	45,627	45,627	45,627	45,627
		·	·	·					
		CAMPS	74,389	208,513	192,897	316,110	323,303	331,446	337,950
DADKS	2 DEC	REATION OPERATIONS							
		0 BAD DEBT	53,328	_			_	-	-
00 0	111 0000	Maintenance and Operations Subtotal	53,328				-	-	-
		PARKS & REC OPERATIONS	53,328			-	•	-	-
ADART	IVE PEC	CREATION							
		0 SALARIES		4,500	4,773	4,655	4,762	4,905	4,904
		0 VACATION/SICK LEAVE ACCRUAL PAY-OUT	_	267	351	216	-,702	-,500	-,504
		0 HOURLY SALARIES	_	-	323	2,185	1,371	1,412	3,000
80 81	115 5150	0 PUBLIC EMPLOYEE'S RETIREMENT	-	1,069	1,185	1,217	985	989	1,108
80 81	115 5150	1 PUBLIC AGENCY RETIREMENT	-	-	7	70	51	53	113
80 81	115 5150	4 DEFERRED COMPENSATION	-	25	44	53	48	49	49
80 81	115 5160	0 WORKER'S COMPENSATION	-	50	40	42	42	49	57
		0 DISABILITY INSURANCE	-	40	46	46	46	47	47
		0 GROUP HEALTH & LIFE INSURANCE	-	502	486	526	481	505	492
		7 OPEB COST ALLOCATION	-	338	180	165	158	143	237
	115 5193	0 MEDICARE/EMPLOYER PORTION Salary and Benefits Subtotal		64 6,855	7, 517	9,262	8, 013	71 8,223	71 10,079
80 81		Salar y and Delicing Subtotal		0,000	1,017	0,202	0,010	5,220	10,010
80 81			-	-	480	1,000	1,000	1,000	1,000
	115 5220	0 SPECIAL DEPARTMENT SUPPLIES		-	300	4,120	4.400		.,
80 81		0 SPECIAL DEPARTMENT SUPPLIES 0 CONTRACTED SERVICES	-			4,120	4,120	4,120	4,120
80 81			-	-	780	5,120	5,120	4,120 5,120	
80 81		0 CONTRACTED SERVICES	-	6,855	780 8,297				4,120

PARKS & RECREATION - Gene	ral Euro
PARKS & RECREATION - Gette	iai Fullu

Fiscal Year 2024-25 Adopted Budget

			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	CITY COUNCIL APPROVED	ADOPTED
SUM	MER	LUNC	H PROGRAM							
80			SALARIES	-	25,714		-	-	-	-
80	8116	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	1,180	-	-	-	-	-
80	8116	51200	HOURLY SALARIES	27,781	2,948	20,464	-	-	-	-
80	8116	51500	PUBLIC EMPLOYEE'S RETIREMENT	89	6,225	-	-	-	-	-
80	8116	51501	PUBLIC AGENCY RETIREMENT	1,018	262	920	-	-	-	-
80	8116	51504	DEFERRED COMPENSATION	-	150	-	-	-	-	-
80	8116	51600	WORKER'S COMPENSATION	-	296	166	-	-	-	-
80	8116	51700	DISABILITY INSURANCE	-	236	-	-	-	-	-
80	8116		UNEMPLOYMENT INSURANCE	1,884	-	-	-	-	-	-
80	8116		GROUP HEALTH & LIFE INSURANCE	120	6,597	-	-	-	-	-
80	8116		OPEB COST ALLOCATION	-	2,032	390	-	-	-	-
80	8116	51930	MEDICARE/EMPLOYER PORTION	394	483	366	-	-	-	-
			Salary and Benefits Subtotal	31,286	46,122	22,306	-	-	-	-
80	8116	52200	DEPARTMENTAL SUPPLIES	1,224	_	886		_	_	_
80	8116		MILEAGE REIMBURSEMENT	-,==.	_	34	_	_	_	_
80			CONTRACTED SERVICES	173,797	_	43,500	_	_	_	_
			Maintenance and Operations Subtotal	175,021	-	44,421			-	-
			SUMMER LUNCH PROGRAM	206,307	46,122	66,727	-	-	-	•
ADU	LT SF	PORTS								
80			SALARIES	39,859	27,703	28,518	25,373	28,570	29,427	29,427
80	8130		VACATION/SICK LEAVE ACCRUAL PAY-OUT	2,783	3,119	2,823	2,308	1,000	1,000	1,000
80	8130		HOURLY SALARIES	-	4,126	10,184	12,672	14,770	15,692	15,692
80	8130		PUBLIC EMPLOYEE'S RETIREMENT	12,200	6,577	6,858	6,121	5,913	5,934	6,649
80	8130	51501	PUBLIC AGENCY RETIREMENT	-	134	398	478	554	588	588
80	8130	51504	DEFERRED COMPENSATION	225	150	262	258	286	294	294
80	8130	51600	WORKER'S COMPENSATION	483	305	303	250	250	296	344
80	8130	51700	DISABILITY INSURANCE	375	255	275	276	276	284	284
80	8130	51900	GROUP HEALTH & LIFE INSURANCE	10,025	7,225	6,761	7,274	7,310	7,675	7,838
80	8130	51907	OPEB COST ALLOCATION	-	2,032	1,083	991	950	857	1,419
80	8130	51930	MEDICARE/EMPLOYER PORTION	613	486	640	588	414	427	427
			Salary and Benefits Subtotal	66,563	52,111	58,104	56,589	60,293	62,474	63,963
80	8130	52200	DEPARTMENTAL SUPPLIES	644	1,266	7,918	4,516	4,660	4,660	4,660
80	8130		PARTICIPANT UNIFORMS	-	200	1,417	840	840	840	840
80	8130		SMALL TOOLS & EQUIPMENT	-	472	-	412	412	412	412
80	8130		CONTRACTED SERVICES	-	1,250	1,836	2,850	2,850	2,850	2,850
			Maintenance and Operations Subtotal	644	3,187	11,171	8,618	8,762	8,762	8,762
			ADULT SPORTS	67,207	55,299	60.275	65,207	60.055	71,236	72 725
			ADULI SPORTS	67,207	55,299	69,275	65,207	69,055	71,236	72,725
CRO	SSIN	G GUA	RDS							
80	8140	51100	SALARIES	-	37,461	39,726	44,222	40,016	41,216	41,218
80	8140	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-	532	486	7,649	-	-	-
80	8140	51200	HOURLY SALARIES	2,008	91,062	82,955	106,764	92,770	95,551	95,551
80	8140	51500	PUBLIC EMPLOYEE'S RETIREMENT	-	8,862	9,580	6,892	8,282	8,311	9,313
80	8140		PUBLIC AGENCY RETIREMENT	75	3,341	3,057	4,031	3,479	3,583	3,583
80	8140		DEFERRED COMPENSATION	-	175	402	208	171	177	177
80	8140		WORKER'S COMPENSATION	-	414	960	351	351	414	482
80	8140		DISABILITY INSURANCE	-	332	383	265	387	399	399
80	8140		UNEMPLOYMENT INSURANCE	24,042	372	364	-	-	-	-
80	8140		GROUP HEALTH & LIFE INSURANCE	-	386	368	236	317	333	10,240
80	8140		CASH BACK INCENTIVE PAY	-	5,013	5,013	3,343	5,013	5,264	-
80	8140		OPEB COST ALLOCATION	-	2,846	1,517	1,388	1,331	1,200	1,988
80	8140	51930	MEDICARE/EMPLOYER PORTION Salary and Popolite Subtotal	29	1,896	1,907	2,283	580 452 697	598	598
			Salary and Benefits Subtotal	26,155	152,691	146,719	177,632	152,697	157,046	163,548

PA	RKS	& RECREATION - General I	und				Fiscal Year	2024-25 Ado _l	oted Budget
		Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
						YEAR-END		CITY COUNCIL	
Dept	Div	Object Description	ACTUALS	ACTUALS	ACTUALS	ESTIMATES	ADOPTED	APPROVED	ADOPTED
80	8140	52200 DEPARTMENTAL SUPPLIES	370	215	-	1,500	1,500	1,500	1,500
80	8140		593	-	-	927	927	927	3,000
		Maintenance and Operations Sub	total 963	215	•	2,427	2,427	2,427	4,500
		CROSSING GUAR	RDS 27,118	152,906	146,719	180,059	155,124	159,473	168,048
SEN	IOR S	ERVICES							
80		51100 SALARIES	319,990	330,767	346,919	351,965	353,677	364,287	266,185
80	8220	51120 VACATION/SICK LEAVE ACCRUAL PAY-O	UT 19,723	15,794	17,590	10,156	7,002	7,002	7,002
80	8220		31,659	68,552	80,665	137,676	122,644	126,321	126,321
80	8220		-	-	2,614	-	-	-	-
80 80			99,348	78,937	83,818	85,342	73,194	73,444	60,145
80	8220		1,089 996	2,472 996	3,110 1,790	4,998 1,931	4,599 3,537	4,737 3,643	4,737 2,662
80	8220		3,946	3,650	3,347	3,100	3,100	3,663	3,111
80	8220	51700 DISABILITY INSURANCE	3,030	3,022	3,350	3,359	3,380	3,481	2,572
80	8220	51800 UNEMPLOYMENT INSURANCE	17,113	1,295	-	-	-	-	-
80	8220	51900 GROUP HEALTH & LIFE INSURANCE	44,300	47,263	47,205	51,774	51,933	54,530	29,840
80	8220		900	900	1,513	1,200	1,200	1,260	1,200
80 80	8220 8220		- 5,343	23,399 5,778	13,408 6,931	12,269 7,252	11,760 5,128	10,610 5,282	12,839 3,860
00	0220	Salary and Benefits Sub		582,827	612,260	671,022	641,154	658,260	520,473
		•		·		·			
80	8220	52200 DEPARTMENTAL SUPPLIES	11,238	19,809	15,609	15,482	15,482	15,482	15,482
80	8220	52205 OFFICE SUPPLIES	2,649	1,671	1,792	1,884	1,816	1,816	1,816
80	8220		2,010	1,780	-	661	661	661	661
80	8220		-	4 506	225	1,500	2,000	1,000	2,000
80 80	8220 8220	53300 EQUIPMENT MAINTENANCE 53301 EQUIPMENT RENTALS	5,881 1,750	1,526 3,977	5,142 1,805	6,922 4,120	6,922 4,120	6,922 4,120	6,922 4,120
80	8220	53500 SMALL TOOLS & EQUIPMENT	18,220	14,901	5,185	7,900	7,900	7,900	7,900
80	8220		-	-	-	15,000	15,000	16,000	15,000
80	8220	54500 CONTRACTED SERVICES	1,880	71,321	5,537	4,218	4,218	4,218	4,218
80	8220	54510 CONTRACT INSTRUCTORS	-	168	1,404	14,109	14,109	14,109	14,109
80	8220	54700 INSURANCE & SURETY BOND	-	-	577	832	760	760	760
80	8220	55280 SENIOR CITIZEN COMMITTEE	14,428	51,098	73,504	53,930	56,641	56,641	56,641
80	8220	55285 EVENT TICKETS Maintenance and Operations Sub	(456) total 57,600	1,570 167,820	5,649 116,429	18,474 145,032	18,474 148,103	18,474 148,103	18,474 148,103
		maintenance and operations due	01,000	107,020	110,420	140,002	140,100	140,100	140,100
		SENIOR SERVI	CES 605,036	750,647	728,689	816,054	789,257	806,363	668,576
MER	IA AN	ID COMMUNICATIONS							
		ID COMMUNICATIONS 51100 SALARIES	531,939	EE1 016	60E 420	675 064	60E 433	720 000	701,947
80 80		51100 SALARIES 51120 VACATION/SICK LEAVE ACCRUAL PAY-O	,	551,816 18,664	605,428 18,031	675,864 11,336	695,433 6,958	720,909 6,958	6,958
80			21,752	53,906	54,696	32,457	75,600	77,868	77,868
80		51300 OVERTIME	9,897	20,877	10,065	1,929	11,700	11,700	11,700
80	8230	51500 PUBLIC EMPLOYEE'S RETIREMENT	158,137	131,113	145,491	161,072	143,926	145,343	158,605
80	8230	51501 PUBLIC AGENCY RETIREMENT	774	1,965	2,063	1,122	2,835	2,920	2,920
80			1,450	1,457	2,957	3,017	6,153	6,383	6,194
80			6,188	6,086	5,168	6,095	6,095	7,249	8,204
80		51700 DISABILITY INSURANCE	4,944	4,989	5,808	6,441	6,464	6,658	6,699
80 80		51800 UNEMPLOYMENT INSURANCE	7,162	3,459	- 70 508	103 636	112 550	- 118 178	- 107 287
80 80			79,106	80,644	79,598 227	103,636 1,852	112,550	118,178	107,287 1,884
80	8230		-	41,460	22,020	23,126	23,126	20,993	33,857
80		51930 MEDICARE/EMPLOYER PORTION	8,438	8,960	10,651	10,313	10,084	10,453	10,178
		Salary and Benefits Sub	total 853,885	925,396	962,202	1,038,260	1,100,924	1,135,612	1,134,302

08 BZ00 S2100 POSTYACE 08 BZ00 S2100 DEPARTMENTAL SUPPLIES 08 BZ00 SZ00 OFFICE SUPPLIES 08 BZ00 SZ00 OVERTISING AND PUBLICATION 7,766 7,750				Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
8 828 62100 POSTACE	Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS		ADOPTED		ADOPTED
88 8239 52200 CPEPARTMENTAL SUPPLIES 5.700 3.027 4.550 7.750 7.750 7.750 7.200 8200 8200 6200 FOFFICE SUPPLIES 3.1 178 600 2.200 2.200 2.200 2.200 2.200 1.000 8.0				·							
80 6220 6220 6200 67PICE SUPPLIES 31 178 620 2,280 2,280 2,280 2,280 2,280 8200							· · · · · ·				56,349
80 8230 5220 UNIFORMS 81 8230 5230 ADVERTISING AND PUBLICATION 7,756 37,458 60,002 47,074 95,000 142,971 144,971 144,871 144,871 144,871 144,871 144,9					,						7,750
80 8230 6230 ADVERTISING AND PUBLICATION 7.756 37.458 12.235 17.000 17.275 17.275 17.275 17.285 18.802 23.000 20.000 PRITISING AND PUBLICATION 7.076 80.002 47.074 9.000 8.080 8.080 8.000 8.0											2,280
80 8230 52400 PRANT, DUPLICATE & PHOTOCOPYING 37,675 88,002 47,074 95,000 144,971 144,971 144,971 148,							· · · · · · · · · · · · · · · · · · ·				- 17,275
80 8230 5200 MEMBERCHIP AND DUES 2.974 4.844 5.382 8.000 8.080 8.0							· · · · · · · · · · · · · · · · · · ·	1	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	144,971
80 8230 S230 S230 S200 SDFTMARE 7,004 11,838											8,060
80 8230 52300 MILEAGE REIMBURSEMENT -										-	-
80 8230 54900 CONTRACTED SERVICES - 2.779 2.989 7.200 7.210 7.210 7.210 7.210 80 8230 54900 PROFESSIONAL DEVELOPMENT 71.872 16.595 10.354					-	-		100	258	258	258
80 8230 57300 PROPESSIONAL DEVELOPMENT	80	8230			-	2,779	2,989	7,200	7,210	7,210	7,210
BUSINESS AND FAMILY ENGAGEMENT -	80	8230	54800	CONVENTION & MTG EXPENSES	-	20	5,058	3,500	10,354	10,354	10,354
Maintenance and Operations Subtotal 111,298 161,044 179,636 188,243 254,507 254,50	80	8230	54900	PROFESSIONAL DEVELOPMENT	8,450	-	-	-	-	-	-
BUSINESS AND FAMILY ENGAGEMENT	80	8230	57300	FURNITURE & EQUIPMENT	-	-	71,872	18,595	-	-	-
BUSINESS AND FAMILY ENGAGEMENT				Maintenance and Operations Subtotal	111,298	161,044	179,636	188,243	254,507	254,507	254,507
80 8235 51100 SALARIES				MEDIA AND COMMUNICATIONS	965,183	1,086,440	1,141,838	1,226,503	1,355,431	1,390,119	1,388,809
80 8235 51120 VACATIONSIGK LEAVE ACCRUAL PAY-OUT - 393 525 414	BUS	INESS	S AND	FAMILY ENGAGEMENT							
80 8235 51120 VACATIONSIGK LEAVE ACCRUAL PAY-OUT - 333 525 414 - - - -					_	8.955	9.588	9.295	9.523	9.809	9,809
80 8235 51500 PUBLIC EMPLOYEE'S RETIREMENT	80	8235	51120	VACATION/SICK LEAVE ACCRUAL PAY-OUT	-					1	-
80 8235 51501 PUBLIC AGENCY RETIREMENT -	80	8235	51200	HOURLY SALARIES	913	161	487	864	2,263	2,408	2,408
80 8235 51504 DEFERRED COMPENSATION - 50 87 95 95 98	80	8235	51500	PUBLIC EMPLOYEE'S RETIREMENT	-	2,112	2,288	2,251	1,971	1,978	2,216
80 8235 51000 WORKER'S COMPENSATION - 99 79 83 83 99	80	8235	51501	PUBLIC AGENCY RETIREMENT	-	40	18	42	85	90	102
80 8235 51700 DISABILITY INSURANCE - 79 92 92 95	80	8235	51504	DEFERRED COMPENSATION	-	50	87	95	95	98	98
80 8235 51900 GROUP HEALTH & LIFE INSURANCE - 2,199 2,325 2,717 2,563 2,691 2 2 2 2 2 2 2 2 2	80	8235	51600	WORKER'S COMPENSATION	-	99	79	83	83	99	115
80 8235 51907 OPEB COST ALLOCATION - 678 390 357 317 286 80 8235 51930 MEDICARE/EMPLOYER PORTION - 141 164 155 138 142 142 145 155 138 142 145	80	8235	51700	DISABILITY INSURANCE	-	79	92	92	92	95	95
Section Sect	80	8235	51900	GROUP HEALTH & LIFE INSURANCE	-				2,563		2,926
Salary and Benefits Subtotal 913 14,906 16,043 16,365 17,130 17,696 18					-						473
80 8235 52200 DEPARTMENTAL SUPPLIES 99 2,012 3,869 4,400 4,900 4,900 7	80	8235	51930		- 042						142
80 8235 52205 OFFICE SUPPLIES -				Salary and Benefits Subtotal	913	14,906	16,043	16,365	17,130	17,090	18,384
80 8235 54500 CONTRACTED SERVICES -	80	8235	52200	DEPARTMENTAL SUPPLIES	99	2,012	3,869	4,400	4,900	4,900	7,100
Business And Family Engagement 1,012 16,834 21,903 24,265 25,030 25,596 28	80	8235	52205	OFFICE SUPPLIES	-	(84)	-	-	-	-	-
Maintenance and Operations Subtotal 99 1,927 5,859 7,900 7,900 7,900 7,900 10	80	8235	54500	CONTRACTED SERVICES	-	-	1,928	1,000	500	500	500
PARKS & RECREATION COMMISSION	80	8235	55285	EVENT TICKETS	-	-	62	2,500	2,500	2,500	2,500
Parks & Recreation Commission 2,625 1,800 675 3,500 4,500 4,500 4				Maintenance and Operations Subtotal	99	1,927	5,859	7,900	7,900	7,900	10,100
Parks & Recreation Commission 2,625 1,800 675 3,500 4,500 4,500 4				DUCINICO AND FAMILY FNO ACEMENT	4.040	40.004	04 000	04.005	05.000	25 502	00.404
Record R				BUSINESS AND FAMILY ENGAGEMENT	1,012	16,834	21,903	24,265	25,030	25,596	28,484
Maintenance and Operations Subtotal 2,625 1,800 675 3,500 4,500 4,500 4,500 4	PAR	KS &	RECR	EATION COMMISSION							
PARKS & RECREATION COMM 2,625 1,800 675 3,500 4,500 4,500 4 TRIPS & TOURS 80 8290 51100 SALARIES 80 8290 51100 SALARIES 80 8290 51100 VACATION/SICK LEAVE ACCRUAL PAY-OUT - 2,139 208 3,278 80 8290 51200 HOURLY SALARIES - 597 1,510 6,336 2,629 2,708 2 80 8290 51500 PUBLIC EMPLOYEE'S RETIREMENT - 8,475 4,106 2,954 3,549 3,562 3 80 8290 51501 PUBLIC AGENCY RETIREMENT - 17 62 201 100 105 80 8290 51504 DEFERED COMPENSATION - 200 172 159 687 707 80 8290 51600 WORKER'S COMPENSATION - 397 146 150 150 178 80 8290 51700 DISABILITY INSURANCE - 320 164 113 165 170 80 8290 51800 UNEMPLOYMENT INSURANCE 320 80 8290 51900 GROUP HEALTH & LIFE INSURANCE - 4,012 158 112 136 143 4 80 8290 51901 CASH BACK INCENTIVE PAY - 2,149 1,434 2,149 2,256 80 8290 51907 OPEB COST ALLOCATION - 2,709 650 595 570 514	80	8240	52900	COMMISSION STIPENDS	2,625	1,800	675	3,500	4,500	4,500	4,500
TRIPS & TOURS 80 8290 51100 SALARIES 80 8290 51100 SALARIES 80 8290 51120 VACATION/SICK LEAVE ACCRUAL PAY-OUT 80 8290 51200 HOURLY SALARIES 80 8290 51500 PUBLIC EMPLOYEE'S RETIREMENT 80 8290 51501 PUBLIC AGENCY RETIREMENT 80 8290 51504 DEFERRED COMPENSATION 80 8290 51600 WORKER'S COMPENSATION 80 8290 51700 DISABILITY INSURANCE 80 8290 51800 UNEMPLOYMENT INSURANCE 80 8290 51900 GROUP HEALTH & LIFE INSURANCE 80 8290 51901 CASH BACK INCENTIVE PAY 80 8290 51907 OPEB COST ALLOCATION				Maintenance and Operations Subtotal	2,625	1,800	675	3,500	4,500	4,500	4,500
80 8290 51100 SALARIES - 35,163 17,026 19,381 17,150 17,664 17 80 8290 51120 VACATION/SICK LEAVE ACCRUAL PAY-OUT - 2,139 208 3,278 - - - 80 8290 51200 HOURLY SALARIES - 597 1,510 6,336 2,629 2,708 2 80 8290 51500 PUBLIC EMPLOYEE'S RETIREMENT - 8,475 4,106 2,954 3,549 3,562 3 80 8290 51501 PUBLIC AGENCY RETIREMENT - 17 62 201 100 105 80 8290 51504 DEFERRED COMPENSATION - 200 172 159 687 707 80 8290 51600 WORKER'S COMPENSATION - 397 146 150 150 178 80 8290 51700 DISABILITY INSURANCE - 320 164 113 165 170 80 8290 51900 GROUP HEALTH & LIFE INSURANCE - - - 320 - - - <				PARKS & RECREATION COMM	2,625	1,800	675	3,500	4,500	4,500	4,500
80 8290 51100 SALARIES - 35,163 17,026 19,381 17,150 17,664 17 80 8290 51120 VACATION/SICK LEAVE ACCRUAL PAY-OUT - 2,139 208 3,278 - - - 80 8290 51200 HOURLY SALARIES - 597 1,510 6,336 2,629 2,708 2 80 8290 51500 PUBLIC EMPLOYEE'S RETIREMENT - 8,475 4,106 2,954 3,549 3,562 3 80 8290 51501 PUBLIC AGENCY RETIREMENT - 17 62 201 100 105 80 8290 51504 DEFERRED COMPENSATION - 200 172 159 687 707 80 8290 51600 WORKER'S COMPENSATION - 397 146 150 150 178 80 8290 51700 DISABILITY INSURANCE - 320 164 113 165 170 80 8290 51900 GROUP HEALTH & LIFE INSURANCE - - - 320 - - - <	TRIE	S&I	OURS								
80 8290 51100 SALARIES - 35,163 17,026 19,381 17,150 17,664 17 80 8290 51120 VACATION/SICK LEAVE ACCRUAL PAY-OUT - 2,139 208 3,278 - - - 80 8290 51200 HOURLY SALARIES - 597 1,510 6,336 2,629 2,708 2 80 8290 51500 PUBLIC EMPLOYEE'S RETIREMENT - 8,475 4,106 2,954 3,549 3,562 3 80 8290 51501 PUBLIC AGENCY RETIREMENT - 17 62 201 100 105 80 8290 51504 DEFERRED COMPENSATION - 200 172 159 687 707 80 8290 51600 WORKER'S COMPENSATION - 397 146 150 150 178 80 8290 51700 DISABILITY INSURANCE - 320 164 113 165 170 80 8290 51900 GROUP HEALTH & LIFE INSURANCE - - - 320 - - - <											
80 8290 51120 VACATION/SICK LEAVE ACCRUAL PAY-OUT - 2,139 208 3,278 - - 80 8290 51200 HOURLY SALARIES - 597 1,510 6,336 2,629 2,708 2 80 8290 51500 PUBLIC EMPLOYEE'S RETIREMENT - 8,475 4,106 2,954 3,549 3,562 3 80 8290 51501 PUBLIC AGENCY RETIREMENT - 17 62 201 100 105 80 8290 51504 DEFERRED COMPENSATION - 200 172 159 687 707 80 8290 51600 WORKER'S COMPENSATION - 397 146 150 150 178 80 8290 51700 DISABILITY INSURANCE - 320 164 113 165 170 80 8290 51800 UNEMPLOYMENT INSURANCE - - - 320 - - - 80 8290 51900 GROUP HEALTH & LIFE INSURANCE - 4,012 158 112 136 143 4 80<					_	35 163	17 026	19 381	17 150	17 664	17,665
80 8290 51200 HOURLY SALARIES - 597 1,510 6,336 2,629 2,708 2 80 8290 51500 PUBLIC EMPLOYEE'S RETIREMENT - 8,475 4,106 2,954 3,549 3,562 3 80 8290 51501 PUBLIC AGENCY RETIREMENT - 17 62 201 100 105 80 8290 51504 DEFERRED COMPENSATION - 200 172 159 687 707 80 8290 51600 WORKER'S COMPENSATION - 397 146 150 150 178 80 8290 51700 DISABILITY INSURANCE - 320 164 113 165 170 80 8290 51800 UNEMPLOYMENT INSURANCE - - - 320 - - - 80 8290 51900 GROUP HEALTH & LIFE INSURANCE - 4,012 158 112 136 143 4 80 8290 51901 CASH BACK INCENTIVE PAY - 2,149 1,434 2,149 2,256 80 8290 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td>									-	-	-
80 8290 51500 PUBLIC EMPLOYEE'S RETIREMENT - 8,475 4,106 2,954 3,549 3,562 3 80 8290 51501 PUBLIC AGENCY RETIREMENT - 17 62 201 100 105 80 8290 51504 DEFERRED COMPENSATION - 200 172 159 687 707 80 8290 51600 WORKER'S COMPENSATION - 397 146 150 150 178 80 8290 51700 DISABILITY INSURANCE - 320 164 113 165 170 80 8290 51800 UNEMPLOYMENT INSURANCE - - - 320 - - - 80 8290 51900 GROUP HEALTH & LIFE INSURANCE - 4,012 158 112 136 143 4 80 8290 51901 CASH BACK INCENTIVE PAY - 2,149 1,434 2,149 2,256 80 8290 51907 OPEB COST ALLOCATION - 2,709 650 595 570 514					_				2.629	2.708	2,708
80 8290 51501 PUBLIC AGENCY RETIREMENT - 17 62 201 100 105 80 8290 51504 DEFERRED COMPENSATION - 200 172 159 687 707 80 8290 51600 WORKER'S COMPENSATION - 397 146 150 150 178 80 8290 51700 DISABILITY INSURANCE - 320 164 113 165 170 80 8290 51800 UNEMPLOYMENT INSURANCE - - - 320 - - - 80 8290 51900 GROUP HEALTH & LIFE INSURANCE - 4,012 158 112 136 143 4 80 8290 51901 CASH BACK INCENTIVE PAY - 2,149 1,434 2,149 2,256 80 8290 51907 OPEB COST ALLOCATION - 2,709 650 595 570 514					_						3,991
80 8290 51504 DEFERRED COMPENSATION - 200 172 159 687 707 80 8290 51600 WORKER'S COMPENSATION - 397 146 150 150 178 80 8290 51700 DISABILITY INSURANCE - 320 164 113 165 170 80 8290 51800 UNEMPLOYMENT INSURANCE - - - 320 - - - 80 8290 51900 GROUP HEALTH & LIFE INSURANCE - 4,012 158 112 136 143 4 80 8290 51901 CASH BACK INCENTIVE PAY - 2,149 1,434 2,149 2,256 80 8290 51907 OPEB COST ALLOCATION - 2,709 650 595 570 514					-						102
80 8290 51700 DISABILITY INSURANCE - 320 164 113 165 170 80 8290 51800 UNEMPLOYMENT INSURANCE - - - 320 - - 80 8290 51900 GROUP HEALTH & LIFE INSURANCE - 4,012 158 112 136 143 4 80 8290 51901 CASH BACK INCENTIVE PAY - 2,149 1,434 2,149 2,256 80 8290 51907 OPEB COST ALLOCATION - 2,709 650 595 570 514		8290			-						707
80 8290 51800 UNEMPLOYMENT INSURANCE - - - - 320 - - 80 8290 51900 GROUP HEALTH & LIFE INSURANCE - 4,012 158 112 136 143 4 80 8290 51901 CASH BACK INCENTIVE PAY - 2,149 1,434 2,149 2,256 80 8290 51907 OPEB COST ALLOCATION - 2,709 650 595 570 514		8290			-						206
80 8290 51900 GROUP HEALTH & LIFE INSURANCE - 4,012 158 112 136 143 4 80 8290 51901 CASH BACK INCENTIVE PAY - 2,149 1,434 2,149 2,256 80 8290 51907 OPEB COST ALLOCATION - 2,709 650 595 570 514	80	8290	51700	DISABILITY INSURANCE	-						170
80 8290 51901 CASH BACK INCENTIVE PAY - 2,149 1,434 2,149 2,256 80 8290 51907 OPEB COST ALLOCATION - 2,709 650 595 570 514	80	8290	51800	UNEMPLOYMENT INSURANCE	-	-	-	320	-	-	-
80 8290 51907 OPEB COST ALLOCATION - 2,709 650 595 570 514	80	8290	51900	GROUP HEALTH & LIFE INSURANCE	-	4,012	158	112	136	143	4,389
· · · · · · · · · · · · · · · · · · ·	80	8290	51901	CASH BACK INCENTIVE PAY		-	2,149	1,434	2,149	2,256	-
80 8290 51930 MEDICARE/EMPLOYER PORTION - 519 324 398 249 256	80	8290	51907	OPEB COST ALLOCATION	-	2,709	650	595	570	514	852
	80	8290	51930		-	519	324	398	249	256	256
Salary and Benefits Subtotal - 54,548 26,675 35,431 27,534 28,263 31				Salary and Benefits Subtotal	-	54,548	26,675	35,431	27,534	28,263	31,047

PA	RKS	8 & F	RECREATION - General Fur	nd				Fiscal Year	2024-25 Ado	oted Budget
			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	CITY COUNCIL APPROVED	ADOPTED
80	8290	52205	OFFICE SUPPLIES	-	_	37	250	250	250	250
80	8290	52600	MEMBERSHIP AND DUES	-	-	-	-	50	50	50
80	8290	54500	CONTRACTED SERVICES	-	-	-	-	-	-	3,000
80	8290	55285	EVENT TICKETS	1,610	7,417	5,928	20,052	20,002	20,002	20,002
			Maintenance and Operations Subtotal	1,610	7,417	5,965	20,302	20,302	20,302	23,302
			TRIPS & TOURS	1,610	61,965	32,640	55,733	47,836	48,565	54,349
60 Y	EAR A	ANNIV	ERSARY							
80	8299	54500	CONTRACTED SERVICES	(87)	-	-	-	-	-	-
			Maintenance and Operations Subtotal	(87)	-	-	-	-	-	-
			60 YEAR ANNIVERSARY	(87)			-		-	

7,752,251

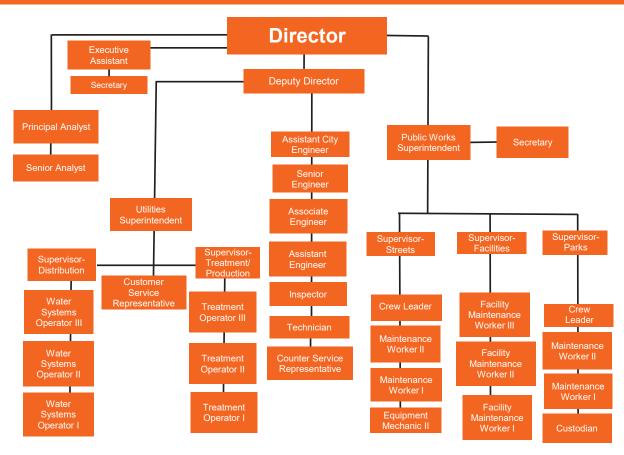
7,840,854

7,644,904

PARKS & RECREATION TOTAL 4,578,009 5,581,517 5,880,684 7,060,262



PUBLIC WORKS





Adopted Positions, by Classification and Department Authorized, Filled and Vacant Fiscal Year 2024-25 (Adopted)

	FY 23-24 Adopted	FY 24-25 Approved	Filled	Vacancies	FY 24-25 Adopted
Public Works	·				
Director of Public Works	1.00	1.00	1.00	0.00	1.00
Deputy Director	1.00	1.00	1.00	0.00	1.00
Assistant City Engineer	1.00	1.00	0.00	1.00	1.00
Senior Engineer	1.00	1.00	0.00	1.00	1.00
Assistant Engineer	1.00	1.00	1.00	0.00	0.00
Associate Engineer	1.00	1.00	1.00	0.00	2.00
Public Works Inspector	1.00	1.00	1.00	0.00	1.00
Utilities Superintendent	1.00	1.00	1.00	0.00	1.00
Supervisor	3.00	3.00	3.00	0.00	3.00
Public Works Superintendent	0.00	0.00	1.00	0.00	1.00
Field Services Manager	1.00	1.00	0.00	0.00	0.00
Water Systems Operator I	3.00	3.00	3.00	0.00	3.00
Water Systems Operator II	3.00	3.00	3.00	0.00	3.00
Water Systems Operator III	1.00	1.00	0.00	1.00	1.00
Water Treatment Operator I	1.00	1.00	0.00	1.00	1.00
Water Treatment Operator II	2.00	2.00	0.00	2.00	2.00
Water Treatment Operator III	1.00	1.00	0.00	1.00	1.00
Customer Service Representative	1.00	1.00	1.00	0.00	1.00
Water Distribution Supervisor	1.00	1.00	1.00	0.00	1.00
Water Treatment Supervisor	1.00	1.00	0.00	0.00	0.00
Senior Water Treatment Supervisor	0.00	0.00	1.00	0.00	1.00
Facilities Maintenance Worker I	3.00	3.00	3.00	0.00	3.00
Facilities Maintenance Worker II	2.00	2.00	2.00	0.00	2.00
Facilities Maintenance Worker III	3.00	3.00	3.00	0.00	3.00
Maintenance Crew Leader	6.00	6.00	5.00	1.00	6.00
Maintenance Worker I / II	17.00	17.00	17.00	0.00	17.00
Principal Analyst	1.00	1.00	1.00	0.00	1.00
Senior Analyst	1.00	1.00	1.00	0.00	1.00
Technician (Engineering)	1.00	1.00	1.00	0.00	1.00
Counter Service Representative	1.00	1.00	1.00	0.00	1.00
Executive Assistant	1.00	1.00	1.00	0.00	1.00
Secretary	2.00	2.00	2.00	0.00	2.00
Equipment Mechanic II	1.00	1.00	1.00	0.00	1.00
Custodian	2.00	2.00	1.00	1.00	2.00
	67.00	67.00	58.00	9.00	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

<u>Parks</u>

- 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 - continued

Golf 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:
 - o Citywide Sign Audit and Roadway Safety Sign Enhancement Project
 - o 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
 - 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 Romoval 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
С	Pothole Repairs Work Orders	563	970	900	950
С	Tons of Hot Asphalt Repairs	345	560	500	550
			*As of May 2023		

Performance Activity for Water Authority Operations:

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

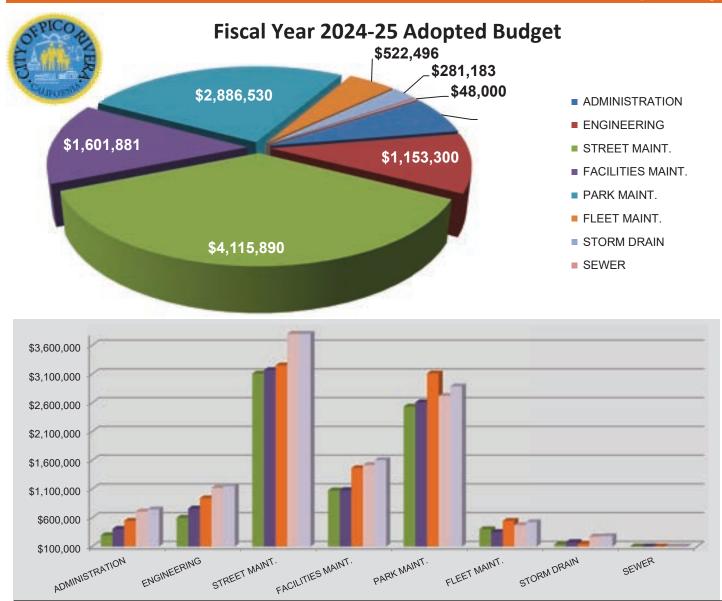
Performance Activity for Other Programs:

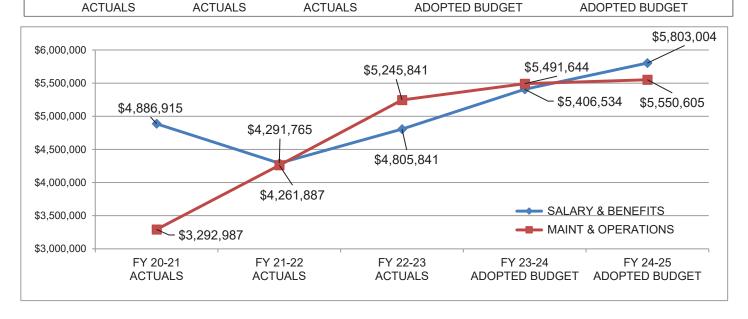
Strategic	Performance Activity	2021-22	2022-23*	2023-24	2024-25
Goal	Other Programs	Actual	Estimated	Target	Target
С	Encroachment, Grading, Driveway, other permits	304	285	300	350
D	Service Requests	5,897	1,312	3,500	3,500
С	Inspections	245	380	320	350
E	Public Records Requests	42	30	35	35
			*As of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

■FY 20-21

■FY 21-22

FY 24-25





FY 23-24

FY 22-23

40 000			Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
### ADMINISTRATION ### 400 S1100 SALAPRES ### 400 SA	D	D:	Old of the Control of	40711410	40711410	4071141.0		4000750		4000750
44 4000 51100 SALARIES	Dept	DIV	Object Description	ACTUALS	ACTUALS	ACTUALS	ESTIMATES	ADOPTED	APPROVED	ADOPTED
40 000	ADMI	NISTE	RATION							
40 000 5190 OVERTIME	40	4000	51100 SALARIES	94,429	76,487	101,752	168,088	194,725	203,203	212,630
40 00 5190 PUBLIC DAPLOYES RETREMENT 4 000 5190 DEFERRED COMPENSATION 4 22 794 446 734 1947 2.052 2.253 4 0400 5190 DEFERRED COMPENSATION 5 060 5190 WORKERS COMPENSATION 5 070 692 1.370 1.707 2.043 2.264 4 0400 5190 DESIGNET WINDERNOE 7 772 607 692 1.370 1.791 1.845 1.264 4 0400 5190 DESIGNET WINDERNOE 7 70 692 1.370 1.791 1.845 2.265 4 0400 5190 CARGUP HEALTH ALLEE RUSHANCE 1 2.888 1.2.649 1.2.882 1.8.841 2.8.444 2.8.860 2.2 6 0400 5190 CARGUP HEALTH ALLEE RUSHANCE 7 070 690 2.700 1.390 1.590 1.590 2.010 1.000				1,981	5,745		901	4,110	4,110	4,110
40				-	-			-	-	-
40 400 5100 WORKERS COMPENSATION 1.980 844 797 1,707 2,043 2 40 400 5100 GROUP HEALTH & LIFE INSURANCE 772 607 662 1,575 1,791 1,945 1 40 400 5100 GROUP HEALTH & LIFE INSURANCE 12,838 12,949 12,892 18,621 22,444 28,886 2 40 400 5100 CASH BACK INCOMINE PAY 3,104 2,265 2,805 6,157 2,805 3,008 6 40 400 5100 CASH BACK INCOMINE PAY 3,104 2,265 2,805 6,157 2,805 3,008 6 40 400 5100 CASH BACK INCOMINE PAY 3,104 2,265 2,805 6,157 2,805 3,008 6 40 400 5100 CASH BACK INCOMINE PAY 3,104 2,265 2,805 6,157 7,700 1,900 1,900 1,900 2,010 1 40 400 5100 ELINIOLAL PAY 3 153 150 1,900 1,										48,044 2,126
40 000 STOD DISABLITY INSURANCE 17,2 607 606 1,576 1,791 1,945 1,940 2,040 2,										2,126
40										1,996
40 000 STOT CASH RACK INCENTIVE PAY 3,104 2,865 2,865 6,157 2,865 3,008 6 1 1 1 1 1 1 1 1 1										23,414
40 000 51994 TECHNOLOGY STIPEND 283 34 101 720 720 756	40	4000	51901 CASH BACK INCENTIVE PAY							6,446
400 5100 BILINGUAL PAY -	40	4000	51903 AUTO ALLOWANCE	700	90	270	1,920	1,920	2,016	1,920
40 000 5190 POST EMPLOYMENT HEALTH PLAN 299 35 107 338	40	4000	51904 TECHNOLOGY STIPEND	263	34	101	720	720	756	720
40 4000 51907 DEBEI COST ALLOCATION	40	4000	51905 BILINGUAL PAY	-	-			150	158	150
40 000 51930 MEDICARE/EMPLOYER PORTION 1,428 1,205 1,827 2,585 2,824 2,946 3 4 4 4 4 4 4 4 4 4				269				-	-	763
40 4000 51961				-						10,256
Salary and Benefits Subtotal 196,314 134,866 173,849 251,026 287,978 298,875 318,				1,428	1,205		2,585	2,824	2,946	3,083
40	40	4000		150,314	134,806		251,026	287,978	298,875	318,143
40 4000 52200 DEPRATMENTAL SUPPLIES 1,203 1,015 549 800 800 800 800 400 400 4000 52200 FRIENC SUPPLIES 2,888 1,267 3,451 3,000 3,000 3,500 3,000 3,500 3,000 3			•							
40 000 2020 FORCE SUPPLIES 2,888 1,287 3,451 3,000 3,000 3,500 3	40	4000	52100 POSTAGE	14	20	14	100	100	100	100
4000 52400 PRINT, DUPILICATE & PHOTOCOPYING 50 99 100	40	4000		1,203	1,015	549	800	800	800	800
4000 \$2800 MEMBERSHIP AND DUES 2.250 2.313 2.478 3.100 3										3,500
40 4000 \$2700 BOOKS AND PERIODICALS 40 4000 \$2700 BOOKS AND PERIODICALS 40 4000 \$3200 SOFTWARE 1,251 200 100 100 40 4000 \$3200 MILEAGE REMBURSEMENT 100 500 500 40 4000 \$3200 MILEAGE REMBURSEMENT 100 500 500 40 4000 \$3500 SMALL TOOLS & EQUIPMENT 100 500 500 40 4000 \$4000 PERIODICAL EXPENSES 158 1,493 1,460 2,000 2,000 2,000 2,500 2 40 4000 \$4200 UTILITIES 136,296 147,487 167,895 145,000 145,000 150,000 150,000 150 40 4000 \$4000 CONTRACTED SERVICES - 62,325 88,086 5,000 5,000 5,000 5,000 5,000 4 40 4000 \$4000 CONTRACTED SERVICES 1,979 4,000 4,000 4,000 4,000 4,000 4 40 4000 \$4000 PROFESSIONAL DEVELOPMENT 435 200 975 1,000 7,000 70,000 70 40 4000 \$5000 CONTRACTED SERVICE 54,254 104,370 119,000 7,000 70,000 70 40 4000 \$5900 PROFESSIONAL DEVELOPMENT 435 200 975 1,000 7,000 70,000 70 40 4000 \$5900 PROFESSIONAL DEVELOPMENT 5 185,287 185,										100
40 4000 52800 SOFTWARE					2,313	2,478				3,100
4000 33200 MILEAGE REIMBURSEMENT -					-	-	200	200	200	200
40 4000 54500 SMALL TOOLS & EQUIPMENT 100 550 500 40 400 5400 SPECIAL DEPARTMENTAL EXPENSES 158 1,493 1,460 2,000 2,000 2,500 2,500 20 40 4000 54200 UTILITIES 136,296 147,487 167,895 145,000 150,000 150,000 150,000 150,000 54500 CONTRACTED SERVICES - 62,325 89,086 5,000 5,000 5,000 5,000 5,000 40 4000 54500 CONTRACTED SERVICES 1,979 4,000 4,000 4,000 4,000 40 4000 54500 CONVENTION & MTG EXPENSES 1,979 4,000 1				1,251	-	-	200	100	100	100
40 4000 54100 54200 UTILITIES 158 1,493 1,460 2,000 2,000 2,500 2,500 2,400 400 54200 UTILITIES 136,296 147,487 167,895 145,000 145,000 150,000 5,500				_	-					500
4000 64200 UTILITIES 136,296 147,487 187,895 145,000 145,000 150,000				158	1,493	1.460				2,500
40 4000 54800 CONVENTION & MTG EXPENSES 1,979 4,000 4,000 4,000 4,000 4 40 4000 54900 PROFESSIONAL DEVELOPMENT 435 200 975 1,000 70,000 70,000 70,000 70,000 70,000 59010 LEGAL, SERVICE - 54,254 104,370 119,000 70,										150,000
40 4000 54900 PROFESSIONAL DEVELOPMENT	40	4000	54500 CONTRACTED SERVICES	-	62,325	89,086	5,000	5,000	5,000	5,000
40 400 56910 LEGAL SERVICE - 54,254 104,370 119,000 70,00	40	4000	54800 CONVENTION & MTG EXPENSES	-	-	1,979	4,000	4,000	4,000	4,000
A	40	4000	54900 PROFESSIONAL DEVELOPMENT	435	200	975	1,000	1,000	1,000	1,000
Maintenance and Operations Subtotal 144,715 270,474 372,357 469,094 420,187 426,18				-	54,254	104,370				70,000
ADMINISTRATION 295,029 405,280 546,206 720,120 708,165 725,062 744	40	4000		- 444.745	- 070 474	- 270 257				185,287
ENGINEERING 40 4010 51100 SALARIES			Maintenance and Operations Subtotal	144,715	270,474	372,357	469,094	420,187	426,187	426,187
40 4010 51100 SALARIES 281,494 331,586 402,918 400,809 589,682 611,635 612 40 4010 51120 VACATION/SICK LEAVE ACCRUAL PAY-OUT 12,291 16,945 36,700 5,401 6,308 6,308 64 64 64 64 64 64 65 6,300 65,401 6,308 6,308 65 612 64 64 64 64 65 6,300 65,401 65,300 65,401 65,300 65,401 65,300 65,401 65,300 65,401 65,300 65,401 65,300 65,401 65,300 65,300 65,401 65,300 65,300 65,401 65,300 65,401 65,300 65,300 65,401 65,300 65,300 65,401 65,300 65			ADMINISTRATION	295,029	405,280	546,206	720,120	708,165	725,062	744,330
40 4010 51100 SALARIES 281,494 331,586 402,918 400,809 589,682 611,635 612 40 4010 51120 VACATION/SICK LEAVE ACCRUAL PAY-OUT 12,291 16,945 36,700 5,401 6,308 6,308 64 64 64 64 64 64 65 6,300 65,401 6,308 6,308 65 612 64 64 64 64 65 6,300 65,401 65,300 65,401 65,300 65,401 65,300 65,401 65,300 65,401 65,300 65,401 65,300 65,401 65,300 65,300 65,401 65,300 65,300 65,401 65,300 65,401 65,300 65,300 65,401 65,300 65,300 65,401 65,300 65										
40 4010 51120 VACATION/SICK LEAVE ACCRUAL PAY-OUT 12,291 16,945 36,700 5,401 6,308 6,308 6 40 4010 51200 HOURLY SALARIES 16,012 5,860	ENGI	NEER	ING							
40 4010 51200 HOURLY SALARIES 16,012 5,860	40									612,160
40 4010 51300 OVERTIME 9,733 13,198 24,995 24,284 11,700 11,700 114 40 4010 51500 PUBLIC EMPLOYEE'S RETIREMENT 132,580 76,182 97,700 97,007 122,040 123,312 138 40 4010 51501 PUBLIC AGENCY RETIREMENT 571 250						36,700	5,401	6,308	6,308	6,308
40 4010 51500 PUBLIC EMPLOYEE'S RETIREMENT 132,580 76,182 97,700 97,007 122,040 123,312 138 40 4010 51501 PUBLIC AGENCY RETIREMENT 571 250						-	-	-	-	-
40 4010 51501 PUBLIC AGENCY RETIREMENT 571 250										11,700 138,318
40 4010 51504 DEFERRED COMPENSATION 1,672 1,730 3,634 2,816 5,897 6,117 77 77 78 79 79 1,000 WORKER'S COMPENSATION 6,083 3,594 3,154 5,168 5,168 6,150 79 79 79 79 79 79 79 79 79 79 79 79 79						97,700	97,007	122,040	120,512	130,310
40 4010 51600 WORKER'S COMPENSATION 6,083 3,594 3,154 5,168 5,168 6,150 77 40 4010 51700 DISABILITY INSURANCE 2,531 2,910 3,594 3,630 5,613 5,781 5 40 4010 51800 UNEMPLOYMENT INSURANCE 340 336 338						3.634	2.816	5.897	6.117	7,101
40 4010 51700 DISABILITY INSURANCE 2,531 2,910 3,594 3,630 5,613 5,781 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6										7,155
40 4010 51900 GROUP HEALTH & LIFE INSURANCE 29,231 34,689 50,653 63,972 81,751 85,839 91 40 4010 51901 CASH BACK INCENTIVE PAY 11,221 12,175 12,175 10,879 12,175 12,784 10 40 4010 51903 AUTO ALLOWANCE 720 90 270 720 720 756 40 4010 51904 TECHNOLOGY STIPEND 270 34 101 270 270 284 40 4010 51905 BILINGUAL PAY 2,750 2,754 4,638 4,020 4,020 4,221 3 40 4010 51906 POST EMPLOYMENT HEALTH PLAN 163 35 107 233 40 4010 51907 OPEB COST ALLOCATION - 33,423 22,533 20,619 19,609 17,811 25 40 4010 51930 MEDICARE/EMPLOYER PORTION 4,760 5,229 7,471 6,183 8,550 8,869 8										5,733
40 4010 51901 CASH BACK INCENTIVE PAY 11,221 12,175 12,175 10,879 12,175 12,784 10 40 4010 51903 AUTO ALLOWANCE 720 90 270 720 720 756 40 4010 51904 TECHNOLOGY STIPEND 270 34 101 270 270 284 40 4010 51905 BILINGUAL PAY 2,750 2,754 4,638 4,020 4,020 4,221 3 40 4010 51906 POST EMPLOYMENT HEALTH PLAN 163 35 107 233 40 4010 51907 OPEB COST ALLOCATION - 33,423 22,533 20,619 19,609 17,811 29 40 4010 51930 MEDICARE/EMPLOYER PORTION 4,760 5,229 7,471 6,183 8,550 8,869 8	40	4010	51800 UNEMPLOYMENT INSURANCE	340	336	338	-	-	-	-
40 4010 51903 AUTO ALLOWANCE 720 90 270 720 720 756 40 4010 51904 TECHNOLOGY STIPEND 270 34 101 270 270 284 40 4010 51905 BILINGUAL PAY 2,750 2,754 4,638 4,020 4,020 4,221 3 40 4010 51906 POST EMPLOYMENT HEALTH PLAN 163 35 107 233 - - 40 4010 51907 OPEB COST ALLOCATION - 33,423 22,533 20,619 19,609 17,811 28 40 4010 51930 MEDICARE/EMPLOYER PORTION 4,760 5,229 7,471 6,183 8,550 8,869 8	40									91,795
40 4010 51904 TECHNOLOGY STIPEND 270 34 101 270 270 284 40 4010 51905 BILINGUAL PAY 2,750 2,754 4,638 4,020 4,020 4,221 3 40 4010 51906 POST EMPLOYMENT HEALTH PLAN 163 35 107 233 40 4010 51907 OPEB COST ALLOCATION - 33,423 22,533 20,619 19,609 17,811 28 40 4010 51930 MEDICARE/EMPLOYER PORTION 4,760 5,229 7,471 6,183 8,550 8,869 8										10,743
40 4010 51905 BILINGUAL PAY 2,750 2,754 4,638 4,020 4,020 4,221 3 40 4010 51906 POST EMPLOYMENT HEALTH PLAN 163 35 107 233 - - - 40 4010 51907 OPEB COST ALLOCATION - 33,423 22,533 20,619 19,609 17,811 28 40 4010 51930 MEDICARE/EMPLOYER PORTION 4,760 5,229 7,471 6,183 8,550 8,869 8										720
40 4010 51906 POST EMPLOYMENT HEALTH PLAN 163 35 107 233 - - 40 4010 51907 OPEB COST ALLOCATION - 33,423 22,533 20,619 19,609 17,811 28 40 4010 51930 MEDICARE/EMPLOYER PORTION 4,760 5,229 7,471 6,183 8,550 8,869 8										270
40 4010 51907 OPEB COST ALLOCATION - 33,423 22,533 20,619 19,609 17,811 28 40 4010 51930 MEDICARE/EMPLOYER PORTION 4,760 5,229 7,471 6,183 8,550 8,869 8										3,360 334
40 4010 51930 MEDICARE/EMPLOYER PORTION 4,760 5,229 7,471 6,183 8,550 8,869 8										29,526
										8,876
Salary and Benefits Subtotal 512,420 541,020 670,983 646,011 873,503 901,567 934			Salary and Benefits Subtotal	512,420	541,020	670,983	646,011	873,503	901,567	934,100

		Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Dept	Div	Object Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	CITY COUNCIL APPROVED	ADOPTED
40	4010	52100 POSTAGE	50	21	_	800	1,000	1,000	1,000
40	4010	52205 OFFICE SUPPLIES	380	-	-	-	-	-	· -
40	4010		-	1,203	1,051	900	900	900	900
40	4010	52400 PRINT, DUPLICATE & PHOTOCOPYING	99	135	-	1,452	1,400	1,400	1,400
40 40	4010 4010	52600 MEMBERSHIP AND DUES 52700 BOOKS AND PERIODICALS	230 500	180	36	600 600	600 600	600 600	600 600
40	4010	53200 MILEAGE REIMBURSEMENT	-	47	-	200	200	200	200
40	4010	53500 SMALL TOOLS & EQUIPMENT	-	89	-	1,800	2,000	2,000	2,000
40	4010	54100 SPECIAL DEPARTMENTAL EXPENSES	4,444	359	251	5,000	5,000	7,000	7,000
40	4010	54400 PROFESSIONAL SERVICES	51,328	15,072	15,450	84,009	60,000	60,000	45,000
40 40	4010 4010	54500 CONTRACTED SERVICES 54800 CONVENTION & MTG EXPENSES	28,390	200,641 180	260,500	175,000 500	175,000 500	175,000 500	160,000 500
40	4010	57850 CONTRA DEPOSIT ACCOUNTS	-	-	(9,825)	(13,020)	-	-	-
		Maintenance and Operations Subtotal	85,421	217,927	267,462	257,841	247,200	249,200	219,200
		ENGINEERING	507.044	750.047	020 445	002.052	4 400 700	4 450 707	4.452.200
		ENGINEERING	597,841	758,947	938,445	903,852	1,120,703	1,150,767	1,153,300
STRE	ET M	AINTENANCE							
40	4030	51100 SALARIES	902,004	691,383	697,847	694,869	806,215	843,156	833,996
40		51120 VACATION/SICK LEAVE ACCRUAL PAY-OUT	57,884	32,527	26,797	26,786	33,000	33,000	33,000
40		51200 HOURLY SALARIES	-	28,343	82,774	110,979	99,008	103,958	103,958
40 40		51300 OVERTIME 51500 PUBLIC EMPLOYEE'S RETIREMENT	7,286 309,055	8,147 152,702	19,255 164,628	72,521 170,841	11,700 166,877	11,700 170,013	11,700 188,442
40	4030	51500 PUBLIC EMPLOTEE'S RETIREMENT	309,055	954	3,075	3,432	3,800	4,000	4,000
40		51504 DEFERRED COMPENSATION	5,463	3,451	4,607	4,837	8,062	8,432	8,340
40	4030	51600 WORKER'S COMPENSATION	13,089	7,613	6,111	7,530	7,530	9,028	9,748
40	4030	51700 DISABILITY INSURANCE	8,227	6,497	6,931	6,490	7,568	7,795	8,023
40		51800 UNEMPLOYMENT INSURANCE	-	-	-	2,025	-	-	-
40		51900 GROUP HEALTH & LIFE INSURANCE	248,513	197,025	159,881	161,838	233,916	218,702	221,029
40 40	4030 4030	51901 CASH BACK INCENTIVE PAY 51905 BILINGUAL PAY	3,104 726	2,865 720	13,608 1,795	13,608 1,200	13,608 1,200	14,288 1,260	13,608 1,500
40	4030	51907 OPEB COST ALLOCATION	-	59,041	34,985	32,012	26,817	24,560	40,226
40	4030	51961 VACANCY SAVINGS OFFSET	134,249	55,929	30,660	-	-	-	-
40	4030	51930 MEDICARE/EMPLOYER PORTION	14,161	10,663	13,001	13,350	11,690	12,226	12,093
		Salary and Benefits Subtotal	1,703,761	1,257,861	1,265,955	1,322,318	1,430,991	1,462,118	1,489,662
40	4030	52250 UNIFORMS	19,196	17,402	19,985	25,600	23,000	23,000	23,000
40	4020	52230 SB1186 ADA	(70)	-	-	-	-	-	_
40	4030	52600 MEMBERSHIP AND DUES	-	-	-	500	500	500	500
40	4030	52700 BOOKS AND PERIODICALS	81	-	359	200	200	200	200
40	4030	53150 FUEL	251	10,013	48	-		- 2.500	-
40 40	4030 4030	53301 EQUIPMENT RENTAL 53400 BUILDING & GROUNDS MAINTENANCE	205 146	2,202	2,441		2,500	2,500	2,500
40	4030	53500 SMALL TOOLS & EQUIPMENT	8,429	8,703	25,530	27,300	20,000	20,000	20,000
40	4030	54100 SPECIAL DEPARTMENTAL EXPENSES	28,945	-	-	-	-	-	-
40	4030	54200 UTILITIES	210,274	262,170	247,135	271,300	271,200	271,200	271,200
40		54500 CONTRACTED SERVICES	868,209	1,321,391	1,284,480	1,237,675	1,338,975	1,362,975	1,356,975
40		54605 ASPHALT MAINTENANCE	24,457	20,185	48,945	35,000	35,000	35,000	35,000
40 40	4030 4030	54635 GENERAL CONSTRUCTION 54640 GRAFFITI ABATEMENT	2,478 164,296	4,188 194,107	5,787 188,038	5,500 358,152	5,500 340,152	5,500 371,403	5,500 386,531
40	4030	54645 MEDIAN ISLAND MAINTENANCE	1,976	3,657	7,768	109,400	296,600	296,600	238,472
40	4030	54650 SIGNAGE	7,400	14,109	14,862	28,900	16,500	18,150	28,150
40	4030	54655 STREET LIGHTS/SIGNALS	39,059	23,016	108,296	223,828	220,000	220,000	220,000
40		54660 STREET PAINTINGS/MARKINGS	10,021	9,577	9,203	15,000	15,000	15,000	15,000
40		54670 TREE CARE	3,138	2,984	5,712	3,500	5,000	5,000	5,000
40 40	4030 4030	54675 WEED ABATEMENT 54930 SAFETY PROGRAMS & MATERIALS	4,647 9,801	5,930 10,085	5,614 10,417	6,800 10,200	6,600 10,200	6,600	7,800 10,400
40	4030	Maintenance and Operations Subtotal	1,402,941	1,909,719	10,417 1,984,621	2,358,855	2,606,927	10,400 2,664,028	2,626,228
		STREET MAINTENANCE	3,106,702	3,167,580	3,250,577	3,681,173	4,037,918	4,126,146	4,115,890

		Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Dept	Div	Object Description	ACTUALS	ACTUALS	ACTUALS	YEAR-END ESTIMATES	ADOPTED	CITY COUNCIL APPROVED	ADOPTED
FACI	LITIES	S MAINTENANCE							
40	4031	51100 SALARIES	417,471	395,679	545,515	585,301	580,284	600,058	654,856
40	4031		27,596	33,311	63,312	27,197	21,500	21,500	21,500
40	4031				329	-	-	-	-
40 40	4031 4031		18,271 128,668	26,896 90,633	27,302 128,688	29,332 140,410	11,700 120,112	11,700 120,995	11,700 147,965
40	4031	51504 DEFERRED COMPENSATION	2,191	1,764	3,384	4,210	5,803	6,001	6,549
40	4031	51600 WORKER'S COMPENSATION	5,245	4,269	4,273	5,508	5,508	6,557	7,654
40	4031	51700 DISABILITY INSURANCE	3,940	3,516	4,984	5,327	5,565	5,732	6,278
40	4031	51900 GROUP HEALTH & LIFE INSURANCE	80,267	63,023	76,570	91,960	129,600	113,207	121,803
40	4031	51901 CASH BACK INCENTIVE PAY	13,608	13,608	27,216	27,222	27,216	28,576	27,216
40 40	4031 4031	51905 BILINGUAL PAY 51907 OPEB COST ALLOCATION	300	300 27,951	913 20,012	600 18,312	600 19,302	630 17,479	600 31,586
40	4031	51930 MEDICARE/EMPLOYER PORTION	6,921	6,445	10,256	9,708	8,414	8,701	9,495
40	4031	51961 VACANCY SAVINGS OFFSET	-	- '	28,470	-	-		-
		Salary and Benefits Subtotal	704,479	667,393	941,224	945,087	935,604	941,136	1,047,201
40	4031	52200 DEPARTMENTAL SUPPLIES	-	14,650	13,139	15,000	15,000	15,000	15,000
40 40	4031 4031	53400 BUILDING AND GROUNDS MAINTENANCE 53410 ELECTRICAL MAINTENANCE	35,965 25,316	45,038 30,345	53,846 33,351	59,900 33,000	53,900 33,000	56,400 33,000	56,400 28,000
40	4031	53430 PAINT SUPPLIES	3,084	5,254	4,458	6,150	6,000	7,200	7,200
40	4031	53440 PLUMBING SUPPLIES	16,196	21,399	25,636	33,000	33,000	36,000	36,000
40	4031	53450 SWIMMING POOL MAINTENANCE	601	-	-	-	1,000	1,000	1,000
40	4031	53500 SMALL TOOLS & EQUIPMENT	15,409	23,713	28,207	20,300	23,900	24,900	24,900
40	4031	54100 SPECIAL DEPARTMENTAL EXPENSES	62,862	22	-	-	-	-	-
40	4031		8,749	13,541	10,033	25,200	25,200	35,200	35,200
40 40	4031 4031	54500 CONTRACTED SERVICES 54930 SAFETY PROGRAMS & MATERIALS	197,595	251,382 1,958	345,640 2,171	592,421 4,480	381,000 4,480	390,000 4,480	340,000 4,480
40	4031	56205 PERMITS-FEES-LICENSES	4,186	5,653	5,082	6,500	6,500	6,500	6,500
		Maintenance and Operations Subtotal	369,963	412,954	521,564	795,971	582,980	609,680	554,680
		EACH ITIES MAINTENANCE	4.074.440	1 000 017	4 400 700	4 744 050	4 540 504	4 550 040	1 001 001
		FACILITIES MAINTENANCE	1,074,442	1,080,347	1,462,788	1,741,058	1,518,584	1,550,816	1,601,881
PARI	K MAII	NTENANCE							
*Park C	peration	s Division combined with Park Maintenance Division effective FY 2016-17							
40	4032	51100 SALARIES	930,847	869,477	868,379	876,345	927,697	977,149	927,258
40		51120 VACATION/SICK LEAVE ACCRUAL PAY-OUT	31,755	36,278	53,124	28,027	31,767	31,767	31,767
40		51200 HOURLY SALARIES	68,520	82,926	42,764	103,773	74,256	77,969	77,969
40 40	4032	51300 OVERTIME 51500 PUBLIC EMPLOYEE'S RETIREMENT	1,219 274,385	26,085 203,598	54,131 199,403	55,954 219,644	45,900 191,939	45,900 196,963	45,900 209,515
40	4032		2,498	2,736	1,595	1,982	2,800	3,000	3,000
40	4032		6,744	6,878	5,399	6,449	9,277	9,771	9,273
40	4032	51600 WORKER'S COMPENSATION	10,728	9,607	7,133	7,242	7,242	8,750	10,838
40	4032	51700 DISABILITY INSURANCE	8,233	8,055	7,913	7,790	8,878	9,145	8,793
40	4032		-		3,038	87			
40	4032		177,790	198,064	193,830	242,466	210,966	261,296	284,584
40 40		51901 CASH BACK INCENTIVE PAY 51905 BILINGUAL PAY	37,422 856	37,243 260	14,324	14,343	14,324	15,040	14,324
40		51907 OPEB COST ALLOCATION	-	58,779	33,429	30,833	30,833	28,442	44,725
40		51930 MEDICARE/EMPLOYER PORTION	15,599	14,602	15,949	15,683	13,451	14,168	13,445
40	4032	51961 VACANCY SAVINGS OFFSET	-	-	31,755	-	-	-	-
		Salary and Benefits Subtotal	1,566,595	1,554,589	1,532,166	1,610,618	1,569,330	1,679,360	1,681,390
40	4000	50000 DEDARTMENTAL CURRUEO	7.004	0.050	0.740	0.000	0.000	2.000	0.000
40 40		52200 DEPARTMENTAL SUPPLIES 52205 OFFICE SUPPLIES	7,031	6,050 218	6,740 39	8,000 300	8,000 300	8,000 300	8,000 300
40		52250 UNIFORMS	4,924	4,118	3,030	5,000	5,000	5,000	5,000
40		52600 MEMBERSHIP AND DUES	-	50	-	250	250	250	250
40		53200 MILEAGE REIMBURSEMENT	-	-	-	500	500	500	500
40	4032	53300 EQUIPMENT MAINTENANCE & REPAIR	12,252	8,956	5,014	7,000	10,000	10,000	10,000
40			-	4,771	4,778	10,000	7,000	9,000	9,000
40		53400 BUILDING AND GROUNDS MAINTENANCE	69,229	94,539	129,222	141,000	150,000	162,000	157,800
40		53500 SMALL TOOLS & EQUIPMENT	2,730	2,216	5,806	5,000	5,000	5,000	5,000
40 40		54100 SPECIAL DEPARTMENTAL EXPENSES 54200 UTILITIES	9,521 612,750	366 661,978	- 787,871	642,000	642,000	- 686,940	- 686,940
			012,730		620,328	890,937	299,300	299,300	299,300
40			243.880	202.127		,			_50,000
	4032	54500 CONTRACTED SERVICES 54675 WEED ABATEMENT	243,880 2,250	252,127 6,495	6,327	9,000	9,000	9,000	9,000
40	4032 4032	54500 CONTRACTED SERVICES				9,000 11,500	9,000 11,500	9,000 11,500	9,000 11,500
40 40	4032 4032 4032 4032	54500 CONTRACTED SERVICES 54675 WEED ABATEMENT 54930 SAFETY PROGRAMS & MATERIALS 56205 PERMITS - FEES - LICENSES		6,495 7,081 1,422	6,327				
40 40 40	4032 4032 4032	54500 CONTRACTED SERVICES 54675 WEED ABATEMENT 54930 SAFETY PROGRAMS & MATERIALS 56205 PERMITS - FEES - LICENSES 57300 FURNITURE & EQUIPMENT	2,250 - 998 1,491	6,495 7,081 1,422 3,069	6,327 9,141 - -	11,500 2,550 -	11,500 2,550 -	11,500 2,550 -	11,500 2,550 -
40 40 40 40	4032 4032 4032 4032	54500 CONTRACTED SERVICES 54675 WEED ABATEMENT 54930 SAFETY PROGRAMS & MATERIALS 56205 PERMITS - FEES - LICENSES	2,250 - 998	6,495 7,081 1,422	6,327	11,500	11,500	11,500	11,500
40 40 40 40	4032 4032 4032 4032	54500 CONTRACTED SERVICES 54675 WEED ABATEMENT 54930 SAFETY PROGRAMS & MATERIALS 56205 PERMITS - FEES - LICENSES 57300 FURNITURE & EQUIPMENT	2,250 - 998 1,491	6,495 7,081 1,422 3,069	6,327 9,141 - -	11,500 2,550 -	11,500 2,550 -	11,500 2,550 -	11,500 2,550 -

PROPRIEST PROP				Account Information	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
40 403 STOR SHAPINES 100,786 S1,146 S9877 11,2793 115,272 12,1810 120,8161 43,91	Dept	Div	Object	Description	ACTUALS	ACTUALS	ACTUALS		ADOPTED		ADOPTED
40 403 STOR SHAPINES 100,786 S1,146 S9877 11,2793 115,272 12,1810 120,8161 43,91	FLEE	т ма	INTENA	NCE							
40 483 STIGO VACATIONESICLEARY ACCITUAL PAY-OUT 14.316 3.466 3.397 4.911 4.911 4.911 4.911 4.911 4.911 4.911 4.911 4.911 4.911 4.911 4.913					108 795	51 134	95 977	112 793	115 272	121 690	120 661
40 403 S1500 PUBLICE REPORTORES REPORTED 20,771 10,408 20,202 27,291 20,808 24,587 27,286 403 51500 PUBLICE REPORTATION 172 100 241 281 1,153 1,217 1,207 1,102 1,104 403 51700 PUBLICE REPORTATION 1,291 552 751 1,010 1,010 1,201 1,224 1,410 403 51700 PUBLICE REPORTATION 1,204 3,56 567 1,005 1,005 1,102 1,121 1,121 1,104 403 51700 PUBLICE REPORTATION 1,204 3,56 567 1,005 1,005 1,102 1,121 1,121 1,104 403 51700 PUBLICE REPORTATION 1,204											
40 403 STOD WORKERS COMPENDATION 1,201 552 751 1,010 1,010 1,024 1,404 403 31510 DEBALTY NEURANCE 704 356 847 1,056 1,076 1,102 1,121 40 403 51510 DEBALTY NEURANCE 10,342 9,009 23,862 28,665 28,022 29,443 31,133 403 51510 CARHACK NEURALTHE RAY 1,860 2,140 2,140 2,152 2,140 2,246 2,140 2,246 2,140 2,243 2,140 2,243 2,140 2,243 2,140 2,243 2,140 2,243 2,140 2,243 2,140 2,243 2,140 2,243 2,140 2,243 2,140 2,243 2,140 2,243 2,140 2,243 2,140 2,243 2,140 2,											
40 4033 STOOD DEABLITY INSURANCE 15,121 50,122 50,000 23,852 20,002 20,423 31,131 40 4033 STOOD GROUP PIREATT IN LETE ROUPENINCE 15,812 50,000 23,852 22,658 20,002 20,423 31,131 40 4033 STOOD CASH DAKK RICENTIVE PAY 1,800 2,140 2,140 2,152 2,140 2,258 2,140 40,000	40	4033	51504 DI	EFERRED COMPENSATION	172	100	241	261	1,153	1,217	1,207
49 433 51900 GROUP HEALTH & LIFE NOLLPANCE 16,342 9,099 23,852 28,652 24,090 24,49 22,49 22,66 22,449 22,460 23,550 23,000	40	4033	51600 W	ORKER'S COMPENSATION	1,291	552	751	1,010	1,010	1,224	1,410
40 433 51910 CASH BACK NICENTIVE PAY 40 690 190 190 180 480 554 480 40 433 51906 PECHANICON STIPEND 410 180 180 23 68 180 150 180 180 180 40 433 51906 PECHANICON STIPEND 410 22 67 185 223 40 4033 51906 PECHANICON STIPEND 410 180 75 75 180 180 180 180 180 180 40 433 51906 PEST MEMOLYMENT HEALTH PLAN 410 180 75 75 180 180 180 180 180 180 410 403 51907 OPES COST ALLOCATION 41 250 5190 180 180 180 180 180 180 180 410 403 51907 OPES COST ALLOCATION 41 250 5190 180 180 180 180 180 180 180 180 180 18	40	4033			704		847	1,056	1,070	1,102	1,121
40 403 51903 AUTO ALLOWANCE 400 50 180 480 480 506 480 4											
40 403 5190 PTECHNOLOGY STIPEND 190 23 68 190 190 198 190 4 20 4 20 4 190 5190 PTECHNOLOGY STIPEND 100 24 71 195 5											
40 4033 51900 POST EMPLOYMENT HEALTH PLAN 4033 51900 MEDICACATION 4033 51900 MEDICACATION 4033 51900 MEDICACATION 4033 51900 MEDICACATION 4034 53100 AUTOMOBILE SUPPLIES & REPAIR 40 4033 53100 AUTOMOBILE SUPPLIES & REPAIR 40 4033 53100 AUTOMOBILE SUPPLIES & REPAIR 40 4033 53100 AUTOMOBILE SUPPLIES & REPAIR 41 10,1071 28,889 100,589 195,123 165,250 165,250 100,250 1											
40 433 51907 OPER COST ALLOCATION 4 4033 519109 MEDICAREPURION PROPITION 5 Salary and Benefits Subtotal 4 6433 519109 AUTOMOSILE SUPPLIES & REPARR 4 9035 51910 AUTOMOSILE SUPPLIES & REPARR 4 9035 51910 FUEL 4 1035 51910 FUEL 5 1											
4 403 5190 MEDICARE/METO/CHE PORTION 1.896 749 1.596 16,881 1671 1.765 1.750											
Salary and Benefits Subtotal 176,046 181,040 184,080 184,080 184,080 183,007 122,028 183,006											
40 40.03 S3150 FURL 128,989 100,380 100,380 160,280 160,280 180,220 120,000			<u></u>								
40 40.03 S3150 FURL 128,989 100,380 100,380 160,280 160,280 180,220 120,000											
40 4033 S300 EQUIPMENT MAINTENANCE REPARK 10 107 28 88 28 22 200 24 24 24 24 24 2											
40 40.03 53.00 SMALL TOOLS & EQUIPMENT 1.066 4.070 1.581 6.000 2.200 2.420 2.420 40 40.03 54.00 PROCESSIONAL SERVICES 3.822 2.712 3.386 3.000 3.000 3.000 3.000 40 40.03 54.00 CONTRACTED SERVICES 3.9.76 3.9.787 3.9.822 2.712 3.386 3.000 3.000 3.000 40 40.03 54.00 CONTRACTED SERVICES 3.9.787 3.9.822 2.712 3.386 3.000 2.000 7.500 7.500 7.500 40 40.03 54.00 CONTRACTED SERVICES 3.9.678 3.9.822 2.9.934 3.8.8.19 3.02.450 2.88.950 3.04,170 3.24,170 5											
40 403 54100 SPECIAL DEPARTMENTAL EXPENSES 3.822 2.712 3.885 3.000 3.000 3.000 3.000 3.000 4.003 3.000 3.000 3.000 3.000 3.000 3.000 3.000 3.000 4.003 3.5700 54500 CONTRACTED SERVICES 3.9.578 3.9.832 73.982 97.500 71.											
40 403 5440 PROPESSIONAL SERVICES 38,822 2,712 3,385 3,000 3,000 3,000 3,000 4 403 5400 CONTRACTED SERVICES 39,837 39,832 73,982 97,500 71,500								6,200			2,420
40 403 54500 CONTRACTED SERVICES 39,578 39,322 73,982 97,500 71,500								3 000			3 000
40 403 5700 FURTURE & EQUIPMENT Maintenance and Operations Subtotal 222,852 289,394 388,819 362,450 288,950 304,170 324,170											
STORM DRAIN					-	-		-	-	-	-
STORM DRAIN			_	Maintenance and Operations Subtotal	222,852	269,394	388,819	362,450	288,950	304,170	324,170
STORM DRAIN			_	FLEET MAINTENANCE	399 697	351.242	545.179	546.818	472.557	496.532	522 496
40 4040 51100 SALARIES			_		333,531	00.,2.2	0.10,1.10	0.0,0.0	,	100,002	022,100
404 4040 51120 VACATIONISICK LEAVE ACCRUAL PAY-OUT 667 5,924 4 204 1,582 1,582 1,582 40 404 00 51300 OVERTIME	STOF										
404 d406 51300 OVERTIME 111											
40 4040 51500 PUBLIC EMPLOYEE'S RETIREMENT 17,525 5,696 10,571 18,506 17,957 18,320 20,532 40 4040 51504 DEFERRED COMPENSATION 150 148 90 63 867 909 909 40 4040 51500 WORKERS COMPENSATION 761 362 347 760 760 914 1,062 40 4040 51700 DISABILITY INSURANCE 421 224 159 680 814 838 846 40 4040 51900 GROUP HEALTH & LIFE INSURANCE 9,00 120 380 960 960 11,008 960 40 4040 51900 FROLE HEALTH & LIFE INSURANCE 9,00 120 380 960 960 1,008 960 40 4040 51904 TECHNOLOGY STIPPIND 360 45 135 360 360 378 360 40 4040 51905 BUINGULAP 7 130 120 120 120 120 120 120 120 120 40 4040 51905 BUINGULAP 7 130 120 120 120 120 120 120 120 40 4040 51905 POST EMPLOYMENT HEALTH PLAN 217 47 143 310 446 440 51907 OPES COST ALLOCATION - 4,4938 3,188 2,917 2,885 2,647 4,383 40 4040 51903 MEDICARE/EMPLOYER PORTION 668 558 674 1,133 1,258 1,31					667	5,924					1,582
40 4040 51504 DEFERRED COMPENSATION 150 148 90 63 887 909 909 40 404 0400 51600 WORKER'S COMPENSATION 761 362 347 760 760 914 1,062 4040 51700 DISABILITY INSURANCE 421 224 159 680 814 838 846 40 4040 51700 DISABILITY INSURANCE 6,202 4,143 5,017 8,746 11,192 11,752 10,797 40 4040 51900 GROUP HEALTH & LIFE INSURANCE 960 120 380 9960 960 960 1008 960 1,008 960 40 4040 51904 TECHNOLOGY STIPEND 360 45 135 360 360 378 360 40 4040 51904 TECHNOLOGY STIPEND 360 45 135 360 360 378 360 40 4040 51904 TECHNOLOGY STIPEND 7 7 47 143 310 7 7 4 446 40 4040 51905 POST EMPLOYMENT HEALTH PLAN 217 47 143 310 7 7 4 446 40 4040 51907 DEB COST ALLOCATION 7 4 4938 3,188 2,917 2,885 2,847 4,333 40 4040 51907 OPEB COST ALLOCATION 688 558 674 1,133 1,258 1,318 1,318 1,318 1,318 1,418 40 4040 5400 PROFESSIONAL SERVICES 7 6,967 7 15,000 30,000 30,000 30,000 40 4040 54400 PROFESSIONAL SERVICES 7 6,967 7 15,000 30,000 30,000 30,000 40 4040 54400 PROFESSIONAL SERVICES 7 6,967 7 15,000 30,000 30,000 30,000 30,000 40 4040 54400 PROFESSIONAL SERVICES 7 6,967 7 15,000 30,000 30,000 30,000 30,000 40 4040 54400 PROFESSIONAL SERVICES 7 6,967 7 15,000 30,000 30,000 30,000 30,000 40 4040 54400 PROFESSIONAL SERVICES 7 6,967 7 15,000 30,000 30,000 30,000 30,000 40 4040 54500 CONTRACTED SERVICES 3 9,928 69,522 53,637 15,000 82,000 82,000 82,000 82,000 40 4040 54500 CONTRACTED SERVICES 3 9,928 69,522 53,637 15,000 82,000 35,000 35,000 35,000 Maintenance and Operations Subtotal 63,801 120,820 81,502 60,000 147,000 1					-	-					-
40 4040 51600 WORKER'S COMPENSATION 761 362 347 760 760 914 1,062 40 4040 51700 DISABILITY INJURANCE 421 224 159 680 814 838 846											
40 4040 51700 DISABILITY INSURANCE 421 224 159 680 814 838 846 40 4040 51900 GROUP HEALTH & LIFE INSURANCE 6,202 4,143 5,017 8,746 11,192 11,752 10,787 40 4040 51903 AUTO ALLOWANCE 960 120 360 960 960 1,008 960 40 4040 51904 TECHNOLOGY STIPEND 360 45 135 360 360 378 360 360 378 360 360 378 360 40 4040 51905 BILINGUAL PAY 130 120 120 120 126 120 1											
40 4040 51903 AUTO ALLOWANCE 960 120 360 960 960 1.008 960 40 4040 51903 AUTO ALLOWANCE 960 120 360 960 960 1.008 960 40 4040 51904 TECHNOLOGY STIPEND 360 45 135 360 360 360 378 360 40 4040 51905 BILINGUIAL PAY 130 120 120 126 120 40 4040 51906 POST EMPLOYMENT HEALTH PLAN 217 47 143 310 446 40 4040 51907 OPEB COST ALLOCATION - 4,938 3,188 2,917 2,885 2,647 4,383 40 4040 51907 OPEB COST ALLOCATION 668 558 674 1,133 1,258 1,318 1,318 40 4040 51909 MEDICARE/EMPLOYER PORTION 668 558 674 1,133 1,258 1,318 1,318 Salary and Benefits Subtotal 72,501 54,247 65,304 111,024 125,521 130,663 134,183 40 4040 5400 PROFESSIONAL SERVICES 6,697 - 15,000 30,000 30,000 30,000 40 4040 54500 CONTRACTED SERVICES 39,928 69,522 53,637 15,000 82,000 82,000 82,000 40 4040 54500 CONTRACTED SERVICES 39,928 69,522 53,637 15,000 82,000 35,000 35,000 35,000 40 4040 56205 PERMITS-FEES-LICENSES 23,272 44,332 27,865 30,000 147,000 147,000 147,000 SANITARY SEWER 40 4050 53100 AUTOMOBILE SUPPLIES AND REPAIRS 5,000											
40 4040 51903 AUTO ALLOWANCE 960 120 360 960 960 1,008 960 40 404 51904 TECHNOLOGY STIPEND 360 45 135 360 360 378 360 378 360 40 4040 51905 BILINGULPAY 130 120 120 126 120 126 120 40 4040 51905 POST EMPLOYMENT HEALTH PLAN 217 47 143 310 446 4040 51905 POST EMPLOYMENT HEALTH PLAN 217 47 143 310 446 4040 51907 OPEB COST ALLOCATION - 4938 3,188 2,917 2,885 2,647 4,883 140 4040 51908 MEDICARE/EMPLOYER PORTION 668 558 674 1,133 1,258 1,318 1,318 Salary and Benefits Subtotal 72,501 54,247 65,304 111,024 125,521 130,663 134,183 140 4040 52805 SOFTWARE LICENSE 600											
404 4040 51905 BILINGUAL PAY -		4040									
40 4040 51906 POST EMPLOYMENT HEALTH PLAN 217 47 143 310 -	40	4040	51904 TE	ECHNOLOGY STIPEND	360	45	135	360	360	378	360
40 4040 51907 OPEB COST ALLOCATION - 4,938 3,188 2,917 2,885 2,647 4,383 40 4040 51907 OPEB COST ALLOCATION 668 558 674 1,133 1,258 1,318 1,318 1,318	40	4040	51905 BI	LINGUAL PAY	-	-	130	120	120	126	120
40	40	4040	51906 PC	OST EMPLOYMENT HEALTH PLAN	217	47	143	310	-	-	446
Salary and Benefits Subtotal 72,501 64,247 65,304 111,024 125,521 130,663 134,183	40	4040	51907 O	PEB COST ALLOCATION	-	4,938	3,188	2,917	2,885	2,647	4,383
40 4040 52805 SOFTWARE LICENSE 600	40	4040	51930 M								
40 404 54400 PROFESSIONAL SERVICES - 6,967 - 15,000 30,000 30,000 30,000 30,000 40 404 54500 CONTRACTED SERVICES 39,928 69,522 53,637 15,000 82,000 82,000 82,000 82,000 40 404 56205 PERMITS - FEES - LICENSES 23,272 44,332 27,865 30,000 35,000			_	Salary and Benefits Subtotal	72,501	54,247	65,304	111,024	125,521	130,663	134,183
40 404 54400 PROFESSIONAL SERVICES - 6,967 - 15,000 30,000 30,000 30,000 30,000 40 404 54500 CONTRACTED SERVICES 39,928 69,522 53,637 15,000 82,000 82,000 82,000 82,000 40 404 56205 PERMITS - FEES - LICENSES 23,272 44,332 27,865 30,000 35,000	40	4040	52805 S0	DETWARE LICENSE	600	_	_				
40 4040 54500 CONTRACTED SERVICES 39,928 69,522 53,637 15,000 82,0					-	6 967		15,000	30,000	30,000	30,000
Autor Sever Seve					39,928		53,637				
Maintenance and Operations Subtotal 63,801 120,820 81,502 60,000 147,000											
SANITARY SEWER				Maintenance and Operations Subtotal	63,801	120,820	81,502	60,000	147,000	147,000	147,000
SANITARY SEWER			_	STORM DRAIN	126 201	175.069	146 906	171 024	272 524	277 662	204 402
40 4050 53100 AUTOMOBILE SUPPLIES AND REPAIRS 5,000			_	OTOKIII DIKAIN	130,301	170,000	140,000	171,024	212,321	211,000	201,103
40 4050 54100 SPECIAL DEPARTMENTAL EXPENSES 7,143	SANI	TARY	SEWER								
40 4050 54200 UTILITIES - - 6,681 1,456 - - - - 40 4050 54500 CONTRACTED SERVICES 35,637 7,143 32,395 18,000 18,000 18,000 18,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 48,000			53100 Al	JTOMOBILE SUPPLIES AND REPAIRS	-	-	5,000	-	-	-	-
40 405 54500 CONTRACTED SERVICES 35,637 7,143 32,395 18,000 18,000 18,000 18,000 40 405 56205 PERMITS - FEES - LICENSES 600 - - 30,000 30,000 30,000 30,000 30,000 Maintenance and Operations Subtotal 36,237 7,143 51,219 49,456 48,000 48,000 48,000 SEWER 36,237 7,143 51,219 49,456 48,000 48,000 48,000						-		-	-	-	-
40 4050 56205 PERMITS - FEES - LICENSES 600 30,000 30,000 30,000 30,000 30,000 48,000 Maintenance and Operations Subtotal 36,237 7,143 51,219 49,456 48,000 48,000 48,000 48,000 SEWER 36,237 7,143 51,219 49,456 48,000 48,000 48,000 48,000											
Maintenance and Operations Subtotal 36,237 7,143 51,219 49,456 48,000 48,000 48,000 SEWER 36,237 7,143 51,219 49,456 48,000 48,000 48,000						7,143	32,395				
SEWER 36,237 7,143 51,219 49,456 48,000 48,000 48,000	40	4050	00∠05 Pt			7 1/2	F1 240				
			_	maintenance and Operations Subtotal	30,237	1,143	51,219	43,430	40,000	40,000	40,000
PUBLIC WORKS TOTAL 8,179,902 8,553,652 10,051,682 11,157,156 10,898,178 11,263,686 11,353,609			_	SEWER	36,237	7,143	51,219	49,456	48,000	48,000	48,000
PUBLIC WORKS TOTAL 8,179,902 8,553,652 10,051,682 11,157,156 10,898,178 11,263,686 11,353,609											
				PUBLIC WORKS TOTAL	8,179,902	8,553,652	10,051,682	11,157,156	10,898,178	11,263,686	11,353,609

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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 inhouse 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.



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.



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.



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.



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.



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.

Prima

ıa	ry Fund Description	on Category			
	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		1		
	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 2020-21 - FY 2022-23 Actuals FY 2023-24 Adopted Budget & Year-End Estimate FY 2024-2025 Adopted Budget

*Evolutina	Consel Find		Actuals FY 2020-21	Actuals FY 2021-22	Actuals FY 2022-23	Year-End Estimate FY 2023-24	Adopted Budget FY 2023-24	Approved Budget FY 2024-25	Adopted Budget FY 2024-25
*Excluding	General Fund								
ADMIN	ISTRATION								
Fund: 2		Revenue	15.968	15.266	685	16.319	15.780	670	16.261
22	—	Expenditure	15,639	1,807	6,723	15,500	15,500		15,591
56	,	Revenue	14,818,840	18,367,968	24,389,553	27,530,739	23,655,274	26,168,819	29,333,461
56		Expenditure	16,215,633	17,222,541	18,935,357	20,626,153	18,741,010	21,701,991	28,559,342
56	Pico Rivera Innovative Municipal Energy (PRIME) Power Ch	Revenue	-	-	-	-	-	-	300,000
56	Pico Rivera Innovative Municipal Energy (PRIME) Power Ch	Expenditure	-	-	-	-	-	-	50,000
59	Recreation Area Complex	Revenue	405,791	341,878	330,704	346,722	330,376	338,190	336,680
59	Recreation Area Complex	Expenditure	691,234	176,188	(2,798)	172,619	158,486	161,696	219,150
67	Used Oil Recycle	Revenue	7,948	(1,244)	10,897	11,447	10,420	10,410	9,986
67	70 Used Oil Recycle E	Expenditure	18,754	7,693	-	36,196	26,562	26,562	26,562
67	CalRecycle	Revenue	-	177,871	565,530	414,301	215,655	258,786	625,978
67	71 CalRecycle E	Expenditure	-	170,562	395,279	525,521	226,777	233,815	292,125
ΔΠΜΙΝ	ISTRATIVE SERVICES								
Fund: 10		Revenue	101.500		680.818	213.677	170,000	170.000	340.000
10		Expenditure	99,722	26,640	598,156	783,949	170,000	170,000	300,000
10		Revenue	417,500	-	519,176	171,500	171,500	171,500	343,000
		Expenditure	171,078	176,771	150,547	171,500	171,500	171,500	171,500
17		Revenue	3,200	1,225,766	241,274	509,133	349,281	347,101	347,730
17	-	Expenditure	(6,000)	12,229	25,089	718,338	331,000	331,000	331,000
30		Revenue	-	_	-	-	-	-	_
30	2009 Lease Revenue Bond	Expenditure	-	86	-	-	-	_	_
45	50 Financial System Replacement	Revenue	257,650	-	87,913	-	-	-	-
45	50 Financial System Replacement E	Expenditure	87,913	-	-	-	-	-	-
55	Mater Enterprise	Revenue	31	(34,780)	36,297	71,036	41,600	35,520	35,520
55	Mater Enterprise E	Expenditure	-	-	-	-	-	_	-
64	American Recovery Plan	Revenue	-	10,227,800	-	-	-	-	-
64	10 American Recovery Plan	Expenditure	-	10,227,800	-	-	-	-	-
88	Successor - DS Fund	Revenue	5,403,738	8,595,990	6,716,953	2,152,679	1,065,000	1,065,000	1,190,000
88	Successor - DS Fund E	Expenditure	2,321,101	2,680,528	2,236,165	236,145	234,287	184,385	233,307
85		Revenue	4,293,747	4,768,492	3,944,340	3,070,695	121,920	104,100	104,100
88		Expenditure	5,403,730	2,104,937	5,558,295	-	-	-	-
88		Revenue	1,536	-	-	-	-	-	-
85	- i	Expenditure	-	408,371	-	-	-	-	-
87	 	Revenue	285,165	(192,302)	115,059	118,793	-	-	-
87	75 Section 115 PRSP-Trust	Expenditure	-	-	7,026	4,994	-	-	-
СОММ	UNITY & ECONOMIC DEVELOPMENT								
Fund: 18		Revenue	-	-	1,835,000	-	-	-	-
18	Strategic Goals- CED	Expenditure	-	-	135,420	378,520	-	-	-
25	Economic Development Sustainability	Revenue	3,829	94,111	55,926	31,816	18,630	15,910	15,910
25	Economic Development Sustainability	Expenditure	40,000	396,667	39,667	39,965	-	_	-
28	Community Development Block Grant (CDBG)	Revenue	643,248	866,874	1,579,782	641,377	641,377	600,000	589,071
28	Community Development Block Grant (CDBG)	Expenditure	624,778	509,421	1,734,555	697,022	641,377	600,000	331,174
28		Revenue	117,940	282,518	91,693	98,600	9,000	9,000	9,000
28	ů	Expenditure	-	193	-	-	-	-	-
28	 	Revenue	77,448	270,913	1,200	800	-	-	-
28		Expenditure	-	-	-	-	-	-	-
290		Revenue	5,642,154	6,879,845	6,263,943	5,841,989	5,791,809	5,788,879	6,097,479
290	291 Housing Assistance Program (Section 8)	Expenditure	5,776,381	6,075,407	6,147,784	6,174,611	6,121,110	6,146,054	6,103,266



All Funds Revenue and Expenditures* FY 2020-21 - FY 2022-23 Actuals FY 2023-24 Adopted Budget & Year-End Estimate FY 2024-2025 Adopted Budget

	tronger		Actuals FY 2020-21	Actuals FY 2021-22	Actuals FY 2022-23	Year-End Estimate FY 2023-24	Adopted Budget FY 2023-24	Approved Budget FY 2024-25	Adopted Budge FY 2024-25
BLIC W	IORKS								
: 200	Air Quality Improvement (AB 2766)	Revenue	63,153	74,158	85,013	96,920	90,030	88,710	90,030
200	Air Quality Improvement (AB 2766)	Expenditure	29,325	44,886	35,484	172,389	34,600	34,600	34,600
201	State Gas Tax (Highway Users Tax)	Revenue	1,375,868	1,478,980	1,557,851	1,757,098	1,757,098	1,792,240	1,746,124
201	State Gas Tax (Highway Users Tax)	Expenditure	1,375,868	1,478,980	1,557,851	1,757,098	1,757,098	1,792,240	1,746,124
202	SB1 - Traffic Congestion Relief	Revenue	1,276,135	1,192,508	1,466,573	1,570,457	1,536,363	1,567,090	1,609,65
202	SB1 - Traffic Congestion Relief	Expenditure	155,332	626,975	2,846,511	693,263	1,513,154	1,317,930	1,692,89
206	Proposition C	Revenue	1,084,335	1,274,847	1,438,157	1,632,694	1,543,750	1,599,672	1,483,02
206	Proposition C	Expenditure	389,166	968,873	2,037,295	2,623,896	1,398,000	1,465,000	1,465,00
207	Measure R	Revenue	3,618,824	5,687,464	1,368,543	2,041,899	1,148,087	1,191,449	1,103,96
207	Measure R	Expenditure	2,473,430	4,596,616	1,336,049	2,008,546	1,315,015	1,325,015	1,325,01
208	Measure M	Revenue	911,671	1,119,482	1,185,305	1,807,685	1,270,180	4,523,860	4,436,21
208	Measure M	Expenditure	1,157,620	946,461	1,079,866	3,101,435	1,709,436	4,383,169	3,651,50
209	Measure W	Revenue	882,992	872,171	927,214	1,010,071	954,810	954,810	954,81
209	Measure W	Expenditure	237,936	355,229	192,525	1,640,082	1,080,000	930,000	930,00
210	Transportation Development Act (TDA)	Revenue	30,880	40,126	28,110	71,888	71,888	75,123	62,61
210	Transportation Development Act (TDA)	Expenditure	34,926	34,064	27,178	80,870	50,000	90,000	150,00
220	Public Image Enhancement (PIE)	Revenue	179,655	119,514	790,177	191,234	162,500	150,670	150,67
220	Public Image Enhancement (PIE)	Expenditure	11,662	638	627	385,491	-	-	1,000,00
225	Sewer Maintenance Sewer Maintenance	Revenue	1,832 23,383	37,971	167	20,380 34,105	-	-	-
230	Landscape and Lighting Maint Assessment District	Expenditure Revenue	1,796,080	1,934,108	2,116,949	1,895,661	1,864,468	1,916,797	2,036,10
230	Landscape and Lighting Maint Assessment District	Expenditure	3,438,190	1,160,038	1,020,901	1,659,499	1,035,722	1,071,857	1,086,73
231	Paramount/Mines Assessment District	Revenue	10,286	9,461	12,321	9,017	1,200	1,030	1,000,70
231	Paramount/Mines Assessment District	Expenditure	10,200	9,401	12,521	9,017	1,200	1,030	1,00
263	Passons Grade Separation	Revenue	_					-	
263	Passons Grade Separation	Expenditure	_	_		_	_	_	
270	Park Development	Revenue	875	(3,688)	2,413	95,583	4,430	3,780	3,78
270	Park Development	Expenditure	-	-	227,000	-	- ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	-
305	2018 Series A Certificates of Participation	Revenue	836,929	840,482	1,101,424	831,669	831,669	836,669	836,66
305	2018 Series A Certificates of Participation	Expenditure	891,918	3,172,325	8,390,716	1,353,888	1,369,669	836,669	4,673,18
400	Capital Improvement	Revenue	-	11,577,135	2,290,695	913,966	-	-	-
400	Capital Improvement	Expenditure	(22,835)	219,002	656,921	3,850,800	770,390	7,019,632	4,722,64
550	Water Authority	Revenue	12,260,343	12,457,186	13,838,551	13,535,516	12,049,675	12,011,345	12,225,75
550	Water Authority	Expenditure	9,964,320	9,570,525	7,461,718	13,524,864	18,623,929	17,960,465	18,259,1
638	Surface Transportation Program Local (STPL) Federal	Revenue	-	-	268,579	35,367	-	-	-
638	Surface Transportation Program Local (STPL) Federal	Expenditure	-	-	311,701	255,299	-	-	-
661	Highway Bridge Program (HBP)	Revenue	-	34,034	317,607	3,871,483	3,869,647	14,173,154	1,638,24
661	Highway Bridge Program (HBP)	Expenditure	-	36,033	459,649	351,290	3,869,647	14,173,154	1,638,24
697	Miscellaneous Local Grants	Revenue	63,039	470.400	1,079,663	10,159,176	10,093,531	93,531	93,53
697	Miscellaneous Local Grants	Expenditure	4,200	172,402	1,695,246	4,209,977	10,195,591	196,789	156,18
698	Miscellaneous Federal Grants	Revenue	114,280	251,764	1,055,239	8,636,014	8,379,390	-	300,00
698 699	Miscellaneous Federal Grants Miscellaneous State Grants	Expenditure Revenue	176,500 97,119	105,485 310,872	1,363,965 486,134	25,000 11,504,744	8,379,390 9,366,278	4,500,000	300,00
699	Miscellaneous State Grants Miscellaneous State Grants	Expenditure	437,588	159,013	486,134 725,139	10,763,821	9,366,278	4,500,000	411,00 800,31
033	Miscellarieous State Grants	Experioliture	437,386	159,015	725,139	10,763,621	9,704,400	4,995,156	600,31
DKG VI	ND RECREATION								
205	Proposition A	Revenue	1,300,424	1,548,028	1,737,582	1,901,067	1,847,270	1,916,719	1,776,09
205	Proposition A	Expenditure	1,172,914	1,095,029	1,352,124	2,313,550	2,220,188	2,259,056	2,377,86
215	Measure A	Revenue	70,995	-	2	150,000	150,000	808,356	-
215 250	Measure A Cable/PEG Support	Expenditure Revenue	76,128	76,394	54,077	150,000 47,018	150,000	808,356	
250	Cable/PEG Support	Expenditure		38,233	102,087		37,355	37,355	227.0
	Golf Course	Revenue	21,497 1,437,035	847,877	755,540	57,355 899,500	877,500	943,400	237,3 1,265,5
570			1,296,142	1,254,001	1,421,792	1,933,523	1,662,656	1,665,204	2,035,60
570 570									
570 570 690	Golf Course Recreation & Education Accelerating Children's Hopes	Expenditure Revenue	990,203	911,925	1,452,730	1,275,945	1,265,914	1,263,704	1,478,52

ALL FUNDS* TOTAL REVENUE 60,976,315 94,542,431 82,883,358 107,203,675 91,743,300 85,495,995 73,397,573 55,675,557 5,300,758 86,189,895 (12,792,322) ALL FUNDS* TOTAL EXPENDITURES 67,246,807 71,337,106 84,905,836 95,098,671 93,448,915 27,295,624 11,546,252 22,297,839 (3,355,371) (7,952,920)

*Excluding General Fund

und:	100	Liability Claims	Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	105.00.0000-42305	Claim Settlement	-	-	397,989	-	-	-	-
	105.00.0000-43100	Interest Income	-	-	-	-	-	-	-
	105.00.0000-43116	Investment Fair Value Gain (Loss)	-	-	-	-	-	-	-
	105.00.0000-47850	Inter Departmental Charges	-	-	-	170,000	170,000	170,000	170,00
	105.00.0000-47900	Transfer In	101,500	-	282,829	43,677	-	-	170,000
		Fund: 105 Total Revenue:	101,500	-	680,818	213,677	170,000	170,000	340,00
	Expenditure:	_							
	105.60.6005-54500	Contracted Services	-	-	364,171	39,377	-	-	-
	105.60.6005-56105	Liability Claim Payments	99,614	26,640	200,167	311,572	170,000	170,000	300,00
	105.60.6005-56900	Transfer Out			-	-	-	-	_
	105.60.6005-56992	Bank Service Charges	108	-	-	-	-	-	-
		Total Expenditure 60.6005	99,722	26,640	564,339	350,949	170,000	170,000	300,00
	105.70.7320-54500	Contracted Services	-	-	33,817	433,000	-	-	-
		Total Expenditure 60.6005	-	-	33,817	433,000	-	-	
		Fund: 105 Total Expenditure:	99,722	26,640	598,156	783,949	170,000	170,000	300,00
		_		·	·	·	·	·	
		Grand Total Revenues:	101,500	-	680,818	213,677	170,000	170,000	340,00
		Grand Total Expenditures:	99,722	26,640	598,156	783,949	170,000	170,000	300,00
		Grand Total Surplus / (Deficit)	1,778	(26,640)	82,661	(570,272)	-	-	40,00
		_							
	Fund Bala	ances (Deficits) - Beginning of Year _	(101,468)	(99,690)	(126,329)	(43,668)	(43,668)	(613,940)	(613,94
	Fui	nd Balances (Deficits) - End of Year	(99,690)	(126,329)	(43,668)	(613,940)	(43,668)	(613,940)	(573,94

und:	106	Workers Compensation Claims	;						
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2022-23	FY 2022-23
	_								
	Revenue:								
	106.00.0000-47850	Inter Departmental Charges	-	-	-	171,500	171,500	171,500	171,500
	106.00.0000-47900	Transfer In	417,500	-	519,176	-	-	-	171,500
		Fund: 106 Total Revenue:	417,500	-	519,176	171,500	171,500	171,500	343,000
	Expenditure:								
	106.60.6005-56106	Workers Comp Claim Payments	170,901	176,771	150,547	171,500	171,500	171,500	171,500
	106.60.6005-56992	Bank Service Charges	178	-	-	-	-	-	-
		Total Expenditure 60.6005	171,078	176,771	150,547	171,500	171,500	171,500	171,500
		Fund: 106 Total Expenditure:	171,078	176,771	150,547	171,500	171,500	171,500	171,500
		Grand Total Revenues:	417,500	-	519,176	171,500	171,500	171,500	343,000
		Grand Total Expenditures:	171,078	176,771	150,547	171,500	171,500	171,500	171,500
		Grand Total Surplus / (Deficit)	246,422	(176,771)	368,629	-	-	-	171,500
	Fur	nd Balances (Deficits) - Beginning of Year	(417,327)	(170,905)	(347,676)	20,953	20,953	20,953	20,953
		Fund Balances (Deficits) - End of Year	(170,905)	(347,676)	20,953	20,953	20,953	20,953	192,453

und:	170	Equipment Replacement				V			
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	170.00.0000-43100	Interest Income	-	(11,095)	18,392	14,910	14,910	12,730	12,730
	170.00.0000-43116	Investment Fair Value Gain (Loss)			(4,068)	9,752	-	-	-
	170.00.0000-46200	Sales Of City Property	3,200	-	-	-	-	-	-
	170.00.0000-47100	Sales of Property	-	-	-	150,100	-	-	-
	170.00.0000-47850	Inter Departmental Charges	-	236,861	226,950	334,371	334,371	334,371	335,000
	170.00.0000-47900	Transfer In - FROM GENERAL FUND	-	1,000,000	-	-	-	-	-
		Fund: 170 Total Revenue:	3,200	1,225,766	241,274	509,133	349,281	347,101	347,730
	Expenditure:								
	170.20.6040-57300	Furniture and Equipment	-	12,136	5,341	77,000	77,000	77,000	77,000
		Total Expenditures 16.1620	-	12,136	5,341	77,000	77,000	77,000	77,000
	170.40.4030-57300	Furniture and Equipment	-	-	-	10,685	-	-	-
	То	tal Expenditures 40.4030 - STREET MAINTENANCE	-	-	•	10,685	-	•	-
	170.40.4033-54500	Contracted Services	-	93	-	-	-	-	-
	170.40.4033-57300	Furniture and Equipment	-	-	411,054	630,653	254,000	254,000	254,000
	170.40.4033-57404	Depr/Amort Expense	-	-	19,748	-	-	-	-
	170.40.4033-57800	Contra Capital	<u>-</u>	-	(411,054)	-	-	-	-
	т	otal Expenditures 40.4033 - FLEET MAINTENANCE	-	93	19,748	630,653	254,000	254,000	254,000
	170 00 0000 57000	Furniture and Furnisment OFNIOR OFRICES	(0.000)						
	170.80.8220-57300	Furniture and Equipment - SENIOR SERVICES	(6,000)			-	-		-
	10	otal Expenditures 80.8220 - PARKS & RECREATION	(6,000)	12,229	25,089	718,338	331,000	331,000	224 000
		Fund: 170 Total Expenditure:	(6,000)	12,229	25,089	110,338	331,000	331,000	331,000
		Grand Total Revenues:	3,200	1,225,766	241,274	509,133	349,281	347,101	347,730
		Grand Total Expenditures:	(6,000)	12,229	25,089	718,338	331,000	331,000	331,000
		Grand Total Surplus / (Deficit)	9,200	1,213,537	216,185	(209,205)	18,281	16,101	16,730
		· · · · · · · · · · · · · · · · · · ·	•	* *	· · · · · · · · · · · · · · · · · · ·		*		•
		Fund Balances (Deficits) - Beginning of Year	(177,526)	(168,326)	1,045,212	1,261,397	1,261,397	1,052,192	1,052,192
		Fund Balances (Deficits) - End of Year	(168,326)	1,045,212	1,261,397	1,052,192	1,279,678	1,068,293	1,068,922

Fund	: 180	Strategic Goals- CED							
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	180.00.0000-47900	Transfer In - FROM GENERAL FUND	-	-	1,835,000	-	-	-	-
		Fund: 170 Total Revenue:	-		1,835,000			-	-
	Expenditure:								
	180.30.3010-54400	Furniture and Equipment	-	-	135,420	378,520	-	-	-
		Total Expenditures 30.3010		-	135,420	378,520		-	
		Fund: 170 Total Expenditure:			135,420	378,520	-		-
		Grand Total Revenues:	-	-	1,835,000	-			-
		Grand Total Expenditures:		-	135,420	378,520	-	-	-
		Grand Total Surplus / (Deficit) =	-	-	1,699,580	(378,520)	-	-	-
		Fund Balances (Deficits) - Beginning of Year		-	-	1,699,580	1,699,580	1,321,060	1,321,060
		Fund Balances (Deficits) - End of Year	-	-	1,699,580	1,321,060	1,699,580	1,321,060	1,321,060

und:	200	Air Quality Improvement							
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	200.00.0000-43100	Interest Income	1,442	(7,091)	9,491	9,030	9,030	7,710	9,030
	200.00.0000-43116	Investment Fair Value Gain (Loss)			(1,600)	6,890	-	-	-
	200.00.0000-45140	AQMD AB2766	61,711	81,250	77,122	81,000	81,000	81,000	81,000
		Fund: 200 Total Revenue:	63,153	74,158	85,013	96,920	90,030	88,710	90,030
	Expenditure:								
	200.40.4033-57300	Furniture & Equipment	16,800	16,800	28,980	34,600	34,600	34,600	34,600
		Total Expenditures 40.4033	16,800	16,800	28,980	34,600	34,600	34,600	34,600
		_							
	200.70.7300-54500	Contracted Services	-	12,731	6,505	137,789	-	-	-
		Total Expenditures 70.7300	-	12,731	6,505	137,789	-	-	
		_							
	200.80.8410-52600	Membership Dues	-	15,355	-	-	-	-	-
	200.80.8410-54100	Departmental Expenses	12,525	-	-	-	-	-	-
		Total Expenditures 80.8410	12,525	15,355	-	-	-	-	-
		Fund 200 Total Expenditures:	29,325	44,886	35,484	172,389	34,600	34,600	34,600
		Grand Total Revenues:	63,153	74,158	85,013	96,920	90,030	88,710	90,030
		Grand Total Expenditures:	29,325	44,886	35,484	172,389	34,600	34,600	34,600
		Grand Total Surplus / (Deficit)	33,827	29,272	49,529	(75,469)	55,430	54,110	55,430
		=							
	Fo	und Balances (Deficits) - Beginning of Year	391,428	425,255	454,527	504,056	504,056	428,587	428,587
		Fund Balances (Deficits) - End of Year	425,255	454,527	504,056	428,587	559,486	482,697	484,017
				•		-	-		

Fund:	201	State Gas Tax								
				Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number			FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:									
	201.00.0000-44300	State Gasoline Tax 2107		436,896	418,293	482,148	489,855	489,855	499,652	535,004
	201.00.0000-44400	State Gasoline Tax 2107.5		7,500	7,500	7,500	7,500	7,500	7,650	7,500
	201.00.0000-44500	State Gasoline Tax 2106		185,789	204,545	207,889	236,050	236,050	240,771	224,993
	201.00.0000-44600	State Gasoline Tax 2105		322,869	349,927	353,784	407,828	407,828	415,985	392,306
	201.00.0000-44650	State Gasoline Tax 2103		422,814	498,716	506,530	615,865	615,865	628,182	586,321
		Fund: 201 Tot	tal Revenue:	1,375,868	1,478,980	1,557,851	1,757,098	1,757,098	1,792,240	1,746,124
	Expenditure:									
	201.98.9800-56900	Transfer Out	_	1,375,868	1,478,980	1,557,851	1,757,098	1,757,098	1,792,240	1,746,124
		Total Expenditu	ures 98.9800	1,375,868	1,478,980	1,557,851	1,757,098	1,757,098	1,792,240	1,746,124
		Fund: 201 Total E	Expenditure:	1,375,868	1,478,980	1,557,851	1,757,098	1,757,098	1,792,240	1,746,124
		Grand Tota	I Revenues:	1,375,868	1,478,980	1,557,851	1,757,098	1,757,098	1,792,240	1,746,124
		Grand Total Ex	xpenditures:	1,375,868	1,478,980	1,557,851	1,757,098	1,757,098	1,792,240	1,746,124
		Grand Total Surpl	us / (Deficit)		-	-	-	-	(0)	
									· · · · · · · · · · · · · · · · · · ·	
		Fund Balances (Deficits) - Begin	ning of Year	-	-	-	-	-	-	
		Fund Balances (Deficits) -	End of Year	-	-	-	-	-	(0)	-

202	SB-1 Traffic Congestion Relie	f, State Gasoline Ta	x						
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
Account Number			FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Revenue:									
202.00.0000-4310	00 Interest Income		11,768	(74,513)	94,795	-	-	-	-
202.00.0000-431	16 Investment Fair Value Gain (Loss)		-	-	(15,255)	34,094	-	-	-
202.00.0000-4466	50 State Gasoline Tax 2030 (Road Maint Re	hab Account, SB 1)	1,264,367	1,266,866	1,387,033	1,536,363	1,536,363	1,567,090	1,609,65
202.00.0000-4720	00 Miscellaneous Revenue	_	-	155	-	-			-
	Fur	d: 202 Total Revenue:	1,276,135	1,192,508	1,466,573	1,570,457	1,536,363	1,567,090	1,609,65
Expenditure:									
202.40.4000-5110			27,681	6,423	8,477	7,292	-	-	-
	00 Public Employee's Retirement		2,674	1,564	2,043	1,764	-	-	-
	Deferred Compensation		-	- 74	98	73	-	-	-
	00 Workers Compensation		-	74	66	-	-	-	-
202.40.4000-5170	•		162	64	81	72	-	-	-
202.40.4000-519			2,669	1,008	1,240	1,239	-	-	-
202.40.4000-519	•		87 407	5	- 127	106	-	-	-
202.40.4000-519	30 Medicare/Employer Portion	Expenditures 40.4000	33,680	97 9,234	12,132	10,546	-	-	
	iotai	Expenditures 40.4000	33,660	9,234	12,132	10,546	-	•	-
202.40.4010-5110	00 Salaries		47,103	53,404	63,791	257,755	257,755	261,587	141,99
	20 Vacation/Sick Leave Accrual Pay-Out		1,649	1,353	6,162	138	201,100	-	-
	00 Hourly Salaries		7,944	2,316	-	-		_	
	00 Public Employee's Retirement		4,211	12,626	15,718	26,440	26,440	26,532	32,08
	01 PT Retirement		284	100	-	600	600	600	60
202.40.4010-515			241	350	729	1,278	1,278	1,316	1,42
202.40.4010-516			-	576	499	1,120	1,120	1,323	1,66
202.40.4010-517			_	422	653	1,143	1,143	1,177	1,32
	00 Group Health & Life Insurance		_	1,345	1,354	-	-	-	-
202.40.4010-519			2,826	540	564	7,041	7,041	7,393	20,70
202.40.4010-519	,		3,760	10,027	10,027	10,027	10,027	10,528	3,58
202.40.4010-519	•		-	-	-	1,200	1,200	1,260	1,20
	04 Technology Stipend		_	_	_	450	450	473	45
	06 Post Employment Health Plan		_	_	_	-	-	-	42
202.40.4010-519	* *			8,815	4,862	4,449	4,248	3,833	6,84
202.40.4010-519			832	930	1,247	1,852	1,852	1,908	2,05
202.40.4010-545	00 Contracted Services		-	-	2,753	-	-	-	-
	Total	Expenditures 40.4010	68,851	92,804	108,359	313,493	313,154	317,930	214,35
		_							
202.70.7300-5110	00 Salaries		132	6,865	1,397	141	-	-	-
202.70.7300-515	00 Public Employees Retirement (PERS)		-	1,753	327	34	-	-	-
202.70.7300-515	04 Deferred Compensation		-	45	9	1	-	-	-
202.70.7300-516	00 Workers Compensation		-	79	11	-	-	-	-
202.70.7300-517	00 Disability Insurance		-	62	12	1	-	-	-
202.70.7300-5190	00 Group Health & Life Insurance		18	809	224	39	-	-	-
202.70.7300-519	30 Medicare/Employer Portion		-	102	20	2	-	-	-
202.70.7300-545	00 Contracted Services		37,692	515,223	2,724,020	369,006	1,200,000	1,000,000	1,478,53
202.70.7300-546	35 General Construction	_	14,958	-	-	-	-	-	-
	Total	Expenditures 70.7300	52,801	524,937	2,726,020	369,224	1,200,000	1,000,000	1,478,53
	Fund:	202 Total Expenditure:	155,332	626,975	2,846,511	693,263	1,513,154	1,317,930	1,692,89
		Grand Total Revenues:	1,276,135	1,192,508	1,466,573	1,570,457	1,536,363	1,567,090	1,609,6
		nd Total Expenditures:	155,332	626,975	2,846,511	693,263	1,513,154	1,317,930	1,692,89
	Grand 7	Total Surplus / (Deficit)	1,120,803	565,533	(1,379,938)	877,194	23,209	249,160	(83,24
	Fund Balances (Defici	ts) - Beginning of Year	2,857,556	3,978,359	4,543,892	3,163,954	3,163,954	4,041,148	4,041,14
	Fund Balances	(Deficits) - End of Year	3,978,359	4,543,892	3,163,954	4,041,148	3,187,163	4,290,308	3,957,90

	ınd: 205	Proposition	on A -	Actual	Actual	Actual	Year-End	Adouted	Annum	Adams
Revanue: 255.00.0000-43100 Interest Income 12,020	Account Num	shor								Adopted FY 2024-25
205.00.0000-43100 Interest Income 12,020 (54,458) 74,602 71,530 71,530 61,070		iber		FT 2020-21	FT 2021-22	F1 2022-23	F1 2023-24	FT 2023-24	FT 2024-25	F1 2024-25
205.00.000043116 Investment Fair Value Gain (Loss) -		3100 Interest Incom	10	12 020	(54 458)	74 602	71 530	71 530	61 070	61,07
205.00.0000-45000										-
Miscellaneous Revenue 53 2.101 15.030 1,163 - - -			, ,	1 288 351				1 775 740	1 855 649	1,715,02
Fund; 295 Total Revenue		·						-	-	
Total Expenditure 15.1500 Total Expenditure 15.1500 139,846 128,851 152,043 150,000 21,349 21,349 21,349 20,349 21,349 20,349 21,349 20,349 21,349 20,3			_					1,847,270	1,916,719	1,776,09
Total Expenditure 15.1500	Expenditure:		_	, ,	. , ,		, ,	, ,	. ,	
205.20.2000-51100 Salaries 10,925 10,613 8,786 6,452	205.15.1500-5	4500 Contracted Se	ervices	139,846	128,651	152,043	150,000	21,349	21,349	-
205.20.2000-51500 Public Employee's Retirement 1,045 2,642 2,141 1,561 - -			Total Expenditure 15.1500	139,846	128,651	152,043	150,000	21,349	21,349	
205.20.2000-51500			-							
Deferred Compensation 16 - 75 64	205.20.2000-5	i1100 Salaries		10,925	10,613	8,786	6,452	-	-	-
205.20.2000-51600 Worker's Compensation Insurance 122 69	205.20.2000-5	1500 Public Employ	yee's Retirement	1,045	2,642	2,141	1,561	-	-	-
205.20.2000-51700 Disability Insurance 95 93 84 60 - -	205.20.2000-5	1504 Deferred Com	npensation	16	-	75	64	-	-	-
205.20.2000-51900 Group Health & Life Insurance 650 528 1,562 1,319	205.20.2000-5	1600 Worker's Con	npensation Insurance	-	122	69	-	-	-	-
Medicare/Employer Portion 159 155 133 94	205.20.2000-5	Disability Insu	irance	95	93	84	60	-	-	-
Total Expenditures 20.2000 12,890 14,153 12,851 9,550 - -	205.20.2000-5	Group Health	& Life Insurance	650	528	1,562	1,319	-	-	-
205.40.4000-51100 Salaries 2955	205.20.2000-5	1930 Medicare/Em	ployer Portion	159	155	133	94	-	-	-
205.40.4000-51500 Public Employees Retirement 70 -		т	otal Expenditures 20.2000 _	12,890	14,153	12,851	9,550	-	-	-
205.40.4000-51500 Public Employees Retirement - - 70 - - - 205.40.4000-51504 Deferred Compensation - - 3 - - - 205.40.4000-51600 Worker's Compensation Insurance - - 2 - - - 205.40.4000-51700 Disability Insurance - - 3 - - - 205.40.4000-51900 Group Health & Life Insurance - - 61 - - - 205.40.4000-51930 Medicare/Employer Portion - - 4 - - - Total Expenditures 40.4000 - - 438 - - - 205.40.4010-54500 Contracted Services - 30,000 450 - - - 205.40.4030-54500 Contracted Services 176,010 214,425 188,051 227,000 227,000 262,000 Total Expenditures 40.4030 176,010 214,425 18	205 40 4000-5	i1100 Salaries		_	_	295	_	_	_	_
Deferred Compensation - - 3 - - -			vees Retirement	_	-		_	_	_	_
205.40.4000-51600 Worker's Compensation Insurance - - 2 - - - 205.40.4000-51700 Disability Insurance - - 3 - - - 205.40.4000-51900 Group Health & Life Insurance - - 61 - - - 205.40.4000-51930 Medicare/Employer Portion - - 4 - - - Total Expenditures 40.4000 - - 438 - - - 205.40.4010-54500 Contracted Services - 30,000 450 - - - 205.40.4030-54500 Contracted Services 176,010 214,425 188,051 227,000 227,000 262,000 205.70.7300-51500 Public Employee's Retirement 2 -				_	-	3	_	_	_	_
205.40.4000-51700 Disability Insurance - - 3 - - - -				-	-		_	-	-	_
205.40.4000-51930				-	-	3	_	-	_	
Medicare/Employer Portion - - 4 - - - - Total Expenditures 40.4000 - - 438 - - - - 205.40.4010-54500 Contracted Services - 30,000 450 - - - - Total Expenditures 40.4010 - 30,000 450 - - - - 205.40.4030-54500 Contracted Services 176,010 214,425 188,051 227,000 227,000 262,000 Total Expenditures 40.4030 176,010 214,425 188,051 227,000 227,000 262,000 205.70.7300-51500 Public Employee's Retirement 2 - - - - - - - -	205.40.4000-5	i1900 Group Health	& Life Insurance	-	-	61	_	-	-	_
205.40.4010-54500	205.40.4000-5	1930 Medicare/Em	ployer Portion	-	-	4	_	-	_	-
Total Expenditures 40.4010 - 30,000 450		,	Total Expenditures 40.4000	-		438			-	-
Total Expenditures 40.4010 - 30,000 450										
205.40.4030-54500	205.40.4010-5	4500 Contracted Se	ervices	-	30,000	450	-	-	-	-
Total Expenditures 40.4030 176,010 214,425 188,051 227,000 227,000 262,000 205.70.7300-51500 Public Employee's Retirement 2 -		-	Total Expenditures 40.4010	-	30,000	450	-	-	-	-
Total Expenditures 40.4030 176,010 214,425 188,051 227,000 227,000 262,000 205.70.7300-51500 Public Employee's Retirement 2 -	205.40.4030-5	4500 Contracted Se	ervices	176,010	214,425	188,051	227,000	227,000	262,000	262,00
• •			_							262,00
• •										
205.70.7300-54500 Contracted Services 161 255,000 300,000 300,000				2	-	-	-	-	-	-
Total Expenditures 70.7300 2 - 161 255,000 300,000 300,000	205.70.7300-5		-	-	-					300,0

und:	205	Proposition A							
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Expenditure:								
	205.80.8410-51100	Salaries	106,608	171,959	117,817	112,204	112,204	115,570	115,578
	205.80.8410-51120	Vacation/Sick Leave Accrual Pay-Out	1,380	-	-	-	-	-	-
	205.80.8410-51200	Hourly Salaries	-	1,765	-	-	-	-	-
	205.80.8410-51300	Overtime	-	991	-	-	-	-	-
	205.80.8410-51500	Public Employee's Retirement (PERS)	40,968	41,802	28,725	23,222	23,222	23,303	26,115
	205.80.8410-51501	Public Agency Retirement System	-	45	-	-	-	-	-
	205.80.8410-51504	Deferred Compensation	504	605	1,145	1,122	1,122	1,156	1,156
	205.80.8410-51600	Worker's Compensation Insurance	1,773	1,934	922	983	983	1,162	1,351
	205.80.8410-51700	Disability Insurance	1,138	1,575	1,126	1,084	1,084	1,117	1,117
	090-0410-41800-00000000	Unemployment Insurance			-	-	-	-	-
	205.80.8410-51900	Group Health & Life Insurance	9,582	11,872	9,264	9,816	9,816	10,307	11,212
	205.80.8410-51901	Cash Back Incentive Pay	13,130	14,324	-	-	-	-	15,040
	205.80.8410-51906	Post Employment Health Plan	-	65	40	-	-	-	-
	205.80.8410-51907	OPEB	-	11,896	4,254	3,892	3,731	3,366	5,575
	205.80.8410-51930	Medicare/Employer Portion	1,714	2,661	1,821	1,627	1,627	1,676	1,676
	205.80.8410-52100	Postage	-	-	-	5,000	5,000	5,000	5,000
	205.80.8410-52200	Department Supplies	-	419	23	3,200	3,200	3,200	3,200
	205.80.8410-52205	Office Supplies	1,382	911	988	2,000	2,000	2,000	2,000
	205.80.8410-52300	Advertising & Publications	-	21,475	5,972	49,000	49,000	49,000	9,000
	205.80.8410-52400	Print, Duplicate, Photocopy	-	-	4,205	5,000	5,000	5,000	5,000
	205.80.8410-52600	Membership and Dues	-	650	715	2,250	2,250	2,250	2,250
	205.80.8410-53100	Automobile Supplies/Services	-	219	12,384	7,500	7,500	7,500	7,500
	205.80.8410-53150	Fuel	-	-	32	3,600	3,600	3,600	3,600
	205.80.8410-53200	Mileage Reimbursement	-	-	-	1,500	1,500	1,500	1,500
	205.80.8410-53500	Small Tools and Equipment	-	2,115	2,612	7,000	7,000	7,000	7,000
	205.80.8410-54400	Professional Services	2,000	7,520	4,205	30,000	30,000	30,000	30,000
	205.80.8410-54500	Contracted Services	390,860	412,997	586,465	1,382,400	1,382,400	1,382,400	1,541,400
	205.80.8410-54530	Credit Card Service Charges	2	-	-	100	100	100	100
	205.80.8410-54800	Conventions and Meetings	-	-	3,809	13,500	13,500	13,500	13,500
	205.80.8410-54900	Professional Development	795	-	-	6,000	6,000	6,000	6,000
	205.80.8410-57300	Furniture and Equipment	272,329	-	211,607	-	-	-	-
		Total Expenditures 80.8410	844,166	707,800	998,131	1,672,000	1,671,839	1,675,707	1,815,869
		Fund: 205 Total Expenditure:	1,172,914	1,095,029	1,352,124	2,313,550	2,220,188	2,259,056	2,377,869
		Grand Total Revenues:	1,300,424	1,548,028	1,737,582	1,901,067	1,847,270	1,916,719	1,776,092
		Grand Total Expenditures:	1,172,914	1,095,029	1,352,124	2,313,550	2,220,188	2,259,056	2,377,869
		Grand Total Surplus / (Deficit) =	127,510	452,999	385,458	(412,483)	(372,918)	(342,337)	(601,777
	F	und Balances (Deficits) - Beginning of Year	2,739,076	2,866,586	3,319,585	3,705,042	3,705,042	3,292,559	3,292,559
		Fund Balances (Deficits) - End of Year	2,866,586	3,319,585	3,705,042	3,292,559	3,332,124	2,950,222	2,690,782

una:	206	Proposition C	Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	206.00.0000-43100	Interest Income	9,112	(53,866)	72,029	70,820	70,820	60,460	60,460
	206.00.0000-43116	Investment Fair Value Gain (Loss)			(10,846)	37,402	-	-	-
	206.00.0000-45003	State Grant - Prop C	6,582	-	-	51,542	-	-	-
	206.00.0000-45700	Prop. C Funds	1,068,641	1,327,486	1,376,974	1,472,930	1,472,930	1,539,212	1,422,565
	206.00.0000-47200	Miscellaneous Revenue	-	1,227	-	-	-	-	-
		Fund: 206 Total Revenue:	1,084,335	1,274,847	1,438,157	1,632,694	1,543,750	1,599,672	1,483,025
	Expenditure:								
	206.20.2000-51100	Salaries	10,813	10,615	8,528	6,452	-	-	-
	206.20.2000-51500	Public Employee's Retirement	1,034	2,642	2,081	1,561	-	-	-
	206.20.2000-51504	Deferred Compensation	9	-	73	64	-	-	-
	206.20.2000-51600	Worker's Compensation Insurance	-	122	67	-	-	-	-
	206.20.2000-51700	Disability Insurance	94	93	81	60	-	-	-
	206.20.2000-51900	Group Health & Life Insurance	605	528	1,507	1,319	-	-	-
	206.20.2000-51930	Medicare/Employer Portion	157	155	129	94	-	-	-
		Total Expenditures 20.2000	12,712	14,156	12,466	9,550		-	-
	206.40.4000-51100	Salaries	47,485	26,765	14,051	40,000	40,000	40,000	40,000
	206.40.4000-51500	Public Employee's Retirement	4,646	6,652	3,410	2,558	-	-	-
	206.40.4000-51504	Deferred Compensation	81	55	107	106	_	-	_
	206.40.4000-51600	Worker's Compensation Insurance	_	308	110	-	_	-	_
	206.40.4000-51700	Disability Insurance	465	259	132	100	-	-	_
	206.40.4000-51900	Group Health & Life Insurance	5,210	3,455	2,020	1,720	-	-	_
	206.40.4000-51906	Post Employment Health Plan	87	5	-	-	-	-	
	206.40.4000-51930	Medicare/Employer Portion	707	388	211	153	-	-	-
		Total Expenditures 40.4000	58,682	37,886	20,042	44,637	40,000	40,000	40,000
		-							
	206.40.4010-51100	Salaries	3,963	5,739	15,107	35,000	35,000	35,000	35,000
	206.40.4010-51500	Public Employees Retirement (PERS)	353	1,258	3,739	2,110	-	-	-
	206.40.4010-51504	Deferred Compensation	130	-	150	87	-	-	-
	206.40.4010-51600	Workers Compensation	-	66	118	-	-	-	-
	206.40.4010-51700	Disability Insurance	32	47	149	83	-	-	-
	206.40.4010-51900	Group Health & Life Ins	541	519	1,139	706	-	-	-
	206.40.4010-51930	Medicare/Employer Porti	54	75	231	126	-	-	-
	206.40.4010-54500	Contracted Services, NonCIP4700 LRSP	3,399	19,518	-	-	-	-	-
	206.40.4010-54625	Engineering	54,655	3,625	-			-	-
		Total Expenditures 40.4010	63,126	30,846	20,633	38,112	35,000	35,000	35,000
	206.40.4030-54640	Graffiti Abatement	100,000	100,000	100,000	_	_	-	_
	206.40.4030-54655	Street Lights/Signals	30,033	50,000	50,000	-	_	-	_
		Total Expenditures 40.4030	130,033	150,000	150,000			-	
		·							
	206.70.7300-51100	Salaries	51,841	78,051	95,590	70,810	-	-	-
	206.70.7300-51300	Overtime	-	1,520	-	379	-	-	-
	206.70.7300-51500	Public Employees Retirement (PERS)	4,938	19,775	24,417	17,129	-	-	-
	206.70.7300-51504	Deferred Compensation	79	122	887	707	-	-	-
	206.70.7300-51600	Workers Compensation	-	898	727	-	-	-	-
	206.70.7300-51700	Disability Insurance	468	706	935	664	-	-	-
	206.70.7300-51900	Group Health & Life Insurance	6,738	9,600	10,752	7,769	-	-	-
	206.70.7300-51906	Post Employment Health Plan	43	-	-	-	-	-	-
	206.70.7300-51930	Medicare/Employer Portions	751	1,168	1,512	1,032	-	-	-
	206.70.7300-52100	Postage	7	-	-	-	-	-	-
	206.70.7300-54500	Contracted Services	22,597	565,046	1,630,909	2,371,786	1,283,000	1,350,000	1,350,000
	206.70.7300-54521	Design Services	2,279	14,023	1,495	-	-	-	-
	206.70.7300-56205	Permits - Fees - Licenses	150	-	75	150	-	-	-
		-							

Fund:	206	Proposition C							
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Expenditure:								
	206.70.7305-51100	Salaries	12,481	12,688	2,112	628	-	-	-
	206.70.7305-51500	Public Employees Retirement (PERS)	1,074	3,244	513	152	-	-	-
	206.70.7305-51504	Deferred Compensation	20	-	19	6	-	-	-
	206.70.7305-51600	Workers Compensation	-	146	35	-	-	-	-
	206.70.7305-51700	Disability Insurance	51	98	19	6	-	-	-
	206.70.7305-51900	Group Health & Life Ins	933	589	165	4	-	-	-
	206.70.7305-51906	Post Employment Health Plan	2	-	-	-	-	-	-
	206.70.7305-51930	Medicare/Employer Porti	163	198	32	9	-	-	-
	206.70.7305-54500	Contracted Services	-	8,112	43,960	20,366		<u> </u>	
		Total Expenditures 70.7305	14,723	25,075	46,855	21,171	-	-	-
	206.80.8410-54100	Departmental Expenses	-	-	-	20,000	20,000	20,000	20,000
		Total Expenditures 80.8410	-	-	-	20,000	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:	389,166	968,873	2,037,295	2,623,896	1,398,000	1,465,000	1,465,000
		Grand Total Revenues:	1,084,335	1,274,847	1,438,157	1,632,694	1,543,750	1,599,672	1,483,025
		Grand Total Expenditures:	389,166	968,873	2,037,295	2,623,896	1,398,000	1,465,000	1,465,000
		Grand Total Surplus / (Deficit)	695,170	305,974	(599,139)	(991,202)	145,750	134,672	18,025
		=	·	·	·	·	·	·	·
		Fund Balances (Deficits) - Beginning of Year	2,153,765	2,848,934	3,154,908	2,555,769	2,555,769	1,564,567	1,564,567
		Fund Balances (Deficits) - End of Year	2,848,934	3,154,908	2,555,769	1,564,567	2,701,519	1,699,239	1,582,592

Fund: 207	Measure R	Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
Account Nun	nber	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Revenue:								
207.00.0000-4	13100 Interest Income	4,524	(9,046)	48,547	43,390	43,390	37,040	37,040
207.00.0000-4	13116 Investment Fair Value Gain (Loss)			(8,318)	33,026	-	-	-
207.00.0000-4	15750 Measure R	802,592	995,454	1,032,433	1,104,697	1,104,697	1,154,409	1,066,92
207.00.0000-4	Measure R Fund-Grant Projects (Hot Spots)	2,811,709	4,700,199	295,881	860,786	-	-	-
207.00.0000-4	Miscellaneous Revenue	-	858	-	-	-	-	-
	Fund: 207 Total Revenue:	3,618,824	5,687,464	1,368,543	2,041,899	1,148,087	1,191,449	1,103,964
Expenditure:								
207.11.1110-5	Contracted Services	-	-	-	50,030	25,015	25,015	25,015
	Total Expenditures 11.1110	-	-	-	50,030	25,015	25,015	25,015
207.20.2000-5		485	-	-	70,000	70,000	70,000	70,000
207.20.2000-5		49	-	-	-	-	-	-
207.20.2000-5	•	4	-	-	-	-	-	-
207.20.2000-5	•	55	-	-	-	-	-	-
207.20.2000-5	· · · · · · · ·	7	-	-				
	Total Expenditures 20.2000	600	-	-	70,000	70,000	70,000	70,000
				•	-	•	-	
207.40.4000-5	51100 Salaries	36,152	21,971	12,904	20,000	20,000	20,000	20,000
207.40.4000-5	51500 Public Employees Retirement (PERS)	3,509	5,444	3,143	-	-	-	-
207.40.4000-5	51504 Deferred Compensation	62	26	115	-	-	-	-
207.40.4000-5	51600 Workers Compensation	-	253	101	-	-	-	-
207.40.4000-5	51700 Disability Insurance	349	201	120	-	-	-	_
207.40.4000-5	51900 Group Health & Life Ins	3,836	2,681	1,834	-	-	-	-
207.40.4000-5	51906 Post Employment Health Plan	52	5	-	-	-	-	-
207.40.4000-5	51930 Medicare/Employer Porti	533	317	195	-	-	-	_
	Total Expenditures 40.4000	44,493	30,897	18,412	20,000	20,000	20,000	20,000
207.40.4010-5	51100 Salaries	197	3,835	15,560	30,000	30,000	30,000	30,000
207.40.4010-5	Public Employees Retirement (PERS)	19	720	3,878	2,259	-	-	-
207.40.4010-5	Public Employees Retirement (PERS)	-	-	149	93	-	-	-
207.40.4010-5	Workers Compensation	-	44	122	-	-	-	-
207.40.4010-5	51700 Disability Insurance	2	30	154	88	-	-	-
207.40.4010-5	51900 Group Health & Life Ins	24	356	1,174	820	-	-	-
207.40.4010-5	Medicare/Employer Porti	3	41	240	135	-	-	-
207.40.4010-5	54500 Contracted Services	45,626	72,774	48,537	103,614	60,000	60,000	60,000
	Total Expenditures 40.4010	45,871	77,798	69,813	137,009	90,000	90,000	90,00

nd: 207	Measure R	Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Adopted FY 2023-24	FY 2024-25	FY 2024-25
Expenditure:								
207.40.4030-54500	Contracted Services	-	-	36,479	-	-	-	-
207.40.4030-54655	Lights/Signals	75,437	50,000	-		-	-	-
	Total Expenditures 40.4030	75,437	50,000	36,479	-	-	-	-
207.70.7300-51100	Salaries	73,979	43,587	24,979	16,346	_	_	-
207.70.7300-51300	Overtime	7,343	5,987	2,209	-	-	-	-
207.70.7300-51500	Public Employee Retirement (PERS)	7,230	11,043	6,035	3,954		-	-
207.70.7300-51504	Deferred Compensation	115	124	276	163		-	-
207.70.7300-51600	Workers Compensation	-	502	199	-	-	-	-
207.70.7300-51700	Disability Insurance	733	418	235	166	-	-	-
207.70.7300-51900	Group Health & Life Ins	9,178	5,215	2,699	2,417	-	-	-
207.70.7300-51906	Post Employment Health Plan	29	-	-	-	-	-	-
207.70.7300-51930	Medicare/Employer Porti	1,222	737	421	265	-	-	-
207.70.7300-52100	Postage	21	-	-	-	-	-	-
207.70.7300-54500	Contracted Services	694,621	659,689	1,001,437	1,702,208	1,110,000	1,120,000	1,120,0
207.70.7300-54521	Design Services	13,951	-	-	-	-	-	-
207.70.7300-54523	Construction Management	111,280	165,425	-	-	-	-	-
207.70.7300-54635	General Construction	7,817	-	-	-	-	-	-
207.70.7300-54636	Construction	1,361,225	3,545,044	172,855	5,988	-	-	-
207.70.7300-54680	Contract Services-Retention	18,211	-	-	-	-	-	-
207.70.7300-56205	Permits - Fees - Licenses	75	150	-	-	-	-	-
	Total Expenditures 70.7300	2,307,029	4,437,920	1,211,345	1,731,507	1,110,000	1,120,000	1,120,00
	Fund: 207 Total Expenditure:	2,473,430	4,596,616	1,336,049	2,008,546	1,315,015	1,325,015	1,325,01
	Grand Total Revenues:	3,618,824	5,687,464	1,368,543	2,041,899	1,148,087	1,191,449	1,103,9
	Grand Total Expenditures:	2,473,430	4,596,616	1,336,049	2,008,546	1,315,015	1,325,015	1,325,0
	Grand Total Surplus / (Deficit) =	1,145,394	1,090,848	32,494	33,353	(166,928)	(133,566)	(221,0
	Fund Balances (Deficits) - Beginning of Year	(553,516)	591,878	1,682,726	1,715,220	1,715,220	1,748,573	1,748,5
	Fund Balances (Deficits) - End of Year	591,878	1,682,726	1,715,220	1,748,573	1,548,292	1,615,007	1,527,5

	Measure M				Year-End			
		Actual	Actual	Actual	Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Revenue:								
208.00.0000-43100 208.00.0000-43116		2,305	(7,400)	16,505 897	18,190 9,738	18,190	15,530 -	15,53
	, ,	000 000	4 400 474			4 054 000		4 000 40
208.00.0000-45775		909,366	1,126,471	1,167,903	1,251,990	1,251,990	1,308,330	1,209,18
208.00.0000-47200		-	412	-	-	-	-	- 0.044.50
208.00.0000-45776	_	-			527,767		3,200,000	3,211,50
5	Fund: 208 Total Revenue:	911,671	1,119,482	1,185,305	1,807,685	1,270,180	4,523,860	4,436,21
Expenditure:	Contracted Services	2 500	2.500					
208.20.2000-54500	_	2,500	2,500	<u> </u>		-		
	Total Expenditures 20.2000 _	2,500	2,500			-	•	
Evnanditura								
Expenditure:	Colorina	10.614	E 693	6.000	20,000	20,000	20,000	20.00
208.40.4000-51100		12,614	5,683	6,990	20,000	20,000	20,000	20,00
208.40.4000-51500	, ,	1,232	1,478	1,636	1,702	-	-	-
208.40.4000-51504 208.40.4000-51600	•	-	- 65	62	70	-	-	-
	•	-		55	-	-	-	-
208.40.4000-51700	•	124	56	64	67	-	-	-
208.40.4000-51900	•	1,470	889	1,006	1,174	-	-	-
208.40.4000-51906		70	2	-	-	-	-	-
208.40.4000-51930		188	88	101	102	20.000	20.000	20.0
	Total Expenditures 40.4000 _	15,697	8,263	9,914	23,115	20,000	20,000	20,0
Expenditure:								
208.40.4010-51100	Salaries	_	_	_	10,000	10,000	10,000	10,0
208.40.4010-54500	Contracted Services	27,259	17,301	33,010	60,000	60,000	60,000	60,0
208.40.4010-54625		-	3,163	-	-	-	-	
	Total Expenditures 40.4010	27,259	20,464	33,010	70,000	70,000	70,000	70,00
000 70 7000 54400	Octobring	24.000	47.000	40.505	4.077			
208.70.7300-51100		31,962	17,068	13,585	1,977	-	-	-
208.70.7300-51300		-	2,791	-	-	-	-	-
208.70.7300-51500	, ,	3,060	4,280	3,309	478	-	-	-
208.70.7300-51504	•	87	31	174	20	-	-	-
208.70.7300-51600	•	-	196	106	-	-	-	-
208.70.7300-51700	•	298	181	125	18	-	-	-
208.70.7300-51900		3,774	1,838	1,226	350	-	-	-
208.70.7300-51930	• •	465	296	205	29	-	-	-
208.70.7300-54500		39,210	5,000	179,941	33,933	787,767	3,461,500	350,0
208.70.7300-54521	-	198,932	40,079	- 0.400	4 504	-	-	-
208.70.7300-56205	Permits - Fees - Licenses Total Expenditures 70.7300	1,607 279,395	11,305 83,066	2,100 200,772	1,584 38,389	787,767	3,461,500	350,0
	Total Experiences 70.7500	213,333	03,000	200,112	30,303	707,707	3,401,300	330,0
208.70.7305-54500	Contracted Services	-		<u>-</u> _	2,138,262		-	3,211,5
	Total Expenditures 70.7305	-			2,138,262			3,211,5
208.98.9800-56900	Transfer Out	832,769	832,169	836,169	831,669	831,669	831,669	-
	Total Expenditures 98.9800 _	832,769	832,169	836,169	831,669	831,669	831,669	
	Fund: 208 Total Expenditure: _	1,157,620	946,461	1,079,866	3,101,435	1,709,436	4,383,169	3,651,5
	Grand Total Revenues:	911,671	1,119,482	1,185,305	1,807,685	1,270,180	4,523,860	4,436,2
	Grand Total Surplus / (Deficit)	1,157,620	946,461	1,079,866	3,101,435	1,709,436	4,383,169	3,651,5
	Grand Total Surplus / (Deficit) _	(245,949)	173,022	105,439	(1,293,750)	(439,256)	140,691	784,7
	Fund Balances (Deficits) - Beginning of Year	460,542	214,593	387,615	493,054	493,054	(800,696)	(800,6
	Fund Balances (Deficits) - End of Year	214,593	387,615	493,054	(800,696)	53,798	(660,005)	(15,9

Fund:	209	MEASURE W							
			Actual	Actual	Actual	Year- ⊵n d Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	209.00.0000-43100	Interest Income	347	(21,849)	34,061	31,164	-	-	-
	209.00.0000-43116	Investment Fair Value Gain (Loss)			(3,267)	24,097	-	-	-
	209.00.0000-45790	Measure W Funds	882,645	894,020	896,420	954,810	954,810	954,810	954,810
		Fund: 209 Total Revenue:	882,992	872,171	927,214	1,010,071	954,810	954,810	954,810
	Expenditure:								
	209.40.4010-54500	Contracted Services - GIS	56,739	10,000	59,264	95,000	95,000	95,000	95,000
		Total Expenditure 40.4010	56,739	10,000	59,264	95,000	95,000	95,000	95,000
	Expenditure:	_							· · · · · · · · · · · · · · · · · · ·
	209.40.4040-52600	Membership & Dues - GWMA Annual Fee	15,000	15,000	50,723	105,000	105,000	105,000	105,000
	209.40.4040-54500	Contracted Services	166,197	137,902	76,110	80,000	80,000	80,000	80,000
		Total Expenditure 40.4040	181,197	152,902	126,833	185,000	185,000	185,000	185,000
	Expenditure:	_							
	209.70.7300-51100	Salaries	-	415	147	-	-	-	-
	209.70.7300-51500	Public Employees Retirement (PERS)	-	92	47	-	-	-	-
	209.70.7300-51600	Workers Compensation	-	5	1	-	-	-	-
	209.70.7300-51700	Disability Insurance	-	4	2	-	-	-	-
	209.70.7300-54500	Contracted Services	-	191,671	6,206	1,360,082	800,000	650,000	650,000
	209.70.7300-51900	Group Health & Life Ins	-	61	22	-	-	-	-
	209.70.7300-51930	Medicare/Employer Portion	-	5	3	-	-	-	-
	209.70.7300-56205	Permits- Fees - Licenses	-	75	-	-	-	-	_
		Total Expenditure 70.7300	-	192,327	6,428	1,360,082	800,000	650,000	650,000
		_							
		Fund: 209 Total Expenditure:	237,936	355,229	192,525	1,640,082	1,080,000	930,000	930,000
									•
		Grand Total Revenues:	882,992	872,171	927,214	1,010,071	954,810	954,810	954,810
		Grand Total Expenditures:	237,936	355,229	192,525	1,640,082	1,080,000	930,000	930,000
		Grand Total Surplus / (Deficit)	645,056	516,942	734,690	(630,011)	(125,190)	24,810	24,810
		=							
		Fund Balances (Deficits) - Beginning of Year		645,056	1,161,998	1,896,688	1,896,688	1,266,677	1,266,677
		Fund Balances (Deficits) - End of Year	645,056	1,161,998	1,896,688	1,266,677	1,771,498	1,291,487	1,291,487

und:	210	Transportation Development Act							
			Acutal	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	210.00.0000-45100	County Grants	30,880	39,954	28,110	71,888	71,888	75,123	62,618
	210.00.0000-47200	Miscellaneous Revenue		172					-
		Fund: 210 Total Revenue:	30,880	40,126	28,110	71,888	71,888	75,123	62,618
	Expenditure:								
	210.40.4000-51100	Salaries	264	-	-	-	-	-	-
	210.40.4000-51500	Public Employees Retirement (PERS)	25	-	-	-	-	-	-
	210.40.4000-51700	Disability Insurance	3	-	-	-	-	-	-
	210.40.4000-51900	Group Health & Life Ins	44	-	-	-	-	-	-
	210.40.4000-51930	Medicare/Employer Porti	4	-	-	-		-	-
		Total Expenditures 40.4000 _	340	-	-	-	-	-	-
	210.70.7300-51100	Salaries	13,483	11,330	13,799	12,772	_	-	_
	210.70.7300-51300	Overtime	-	826	_	-	-	-	_
	210.70.7300-51500	Public Employee Retirement (PERS)	1,291	2,737	3,368	3,089	-	-	_
	210.70.7300-51504	Deferred Compensation	-	16	119	128	-	-	_
	210.70.7300-51600	Workers Compensation	-	130	108	-	-	-	_
	210.70.7300-51700	Disability Insurance	124	112	133	122	-	-	_
	210.70.7300-51900	Group Health & Life Ins	1,982	2,016	2,279	2,413	-	-	_
	210.70.7300-51906	Post Employment Health Plan	3	-	-	-	_	_	_
	210.70.7300-51930	Medicare/Employer Portions	196	170	209	185	_	_	_
	210.70.7300-52100	Postage	7	-	_	_	_	_	_
	210.70.7300-54500	Contracted Services	17,498	16,727	7,164	62,161	50,000	90,000	150,000
		Total Expenditures 70.7300	34,586	34,064	27,178	80,870	50,000	90,000	150,000
		Fund: 210 Total Expenditure:	34,926	34,064	27,178	80,870	50,000	90,000	150,000
		Grand Total Revenues:	30,880	40,126	28,110	71,888	71,888	75,123	62,618
		Grand Total Expenditures: _	34,926	34,064	27,178	80,870	50,000	90,000	150,000
		Grand Total Surplus / (Deficit)	(4,046)	6,062	932	(8,982)	21,888	(14,877)	(87,382)
	En	and Balances (Deficits) - Beginning of Year	(7,508)	(11,554)	(5,492)	(4,560)	(4,560)	(13,542)	(13,542)
	ru	· · · ·							
		Fund Balances (Deficits) - End of Year	(11,554)	(5,492)	(4,560)	(13,542)	17,328	(28,419)	(100,924

Fund:	215	Measure A							
	Account Number		Actual FY 2020-21	Actual FY 2021-22	Actual FY 2022-23	Year-End Estimate FY 2023-24	Adopted FY 2023-24	Approved FY 2024-25	Adopted FY 2024-25
	Revenue:								
	215.00.0000-45131	Measure A - LA County Parks - M&S	70,995	-	2	150,000	150,000	808,356	-
		Fund: 215 Total Revenue:	70,995		2	150,000	150,000	808,356	
	Expenditure:	_							
	215.70.7300-54520	CIP - Contracted Services	-	-	-	150,000	150,000	808,356	-
		Total Expenditures 70.7300	-	-	-	150,000	150,000	808,356	-
		Fund: 215 Total Expenditure:				150,000	150,000	808,356	
		Grand Total Revenues:	70,995	_	2	150,000	150,000	808,356	_
		Grand Total Expenditures:	-	-		150,000	150,000	808,356	-
		Grand Total Surplus / (Deficit)	70,995	-	2	•	•	•	-
		Fund Balances (Deficits) - Beginning of Year _	(70,995)	(0)	(0)	1	1	1	1
		Fund Balances (Deficits) - End of Year	(0)	(0)	1	1	1	1	1

und: 220	Public Image Enhancement (PII	≣)							
		Actual	Actual	Adopted	Actual	Year-End Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Revenue:									
220.00.0000-4260	0 Image Enhancement Fees	178,469	128,110	139,432	777,380	150,000	150,000	140,000	140,000
220.00.0000-4310	0 Interest Income	1,186	(8,597)	1,102	16,616	23,231	12,500	10,670	10,670
220.00.0000-4311	6 Investment Fair Value Gain (Loss)				(3,819)	18,003	-	-	-
	Fund: 220 Total Revenue:	179,655	119,514	140,534	790,177	191,234	162,500	150,670	150,670
Expenditure:									
220.11.1110-5450	0 Contracted Services	-	-	-	-	220,000	-	-	-
	Total Expenditures 70.7300	_	-	-	-	220,000	-	-	
Expenditure:									
220.70.7300-5450	0 Contracted Services	-	-	-	627	165,491	-	-	1,000,000
	Total Expenditures 70.7300	11,662	-	-	627	165,491	-	-	1,000,000
	Fund: 220 Total Expenditure:	11,662			627	385,491			1,000,000
	_								
	Grand Total Revenues:	179,655	119,514	140,534	790,177	191,234	162,500	150,670	150,670
	Grand Total Expenditures:	11,662	-	-	627	385,491	-	_	1,000,000
	Grand Total Surplus / (Deficit)	167,992	119,514	140,534	789,549	(194,257)	162,500	150,670	(849,330
	· · · · · · · · · · · · · · · · · · ·	·	•	·		·		•	·
	Fund Balances (Deficits) - Beginning of Year	280,225	448,217	567,731	567,731	1,357,280	1,357,280	1,163,023	1,163,023
	Fund Balances (Deficits) - End of Year	448,217	567,731	708,265	1,357,280	1,163,023	1,519,780	1,313,693	313,693

Fund: 221 C	California Beverage Containe	er			Year-End			
		Actual	Actual	Actual	Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Revenue:								
221.00.0000-43100 In	terest Income	117	(654)	852	780	780	670	670
221.00.0000-43116 In	vestment Fair Value Gain (Loss)			(167)	539	-	-	-
221.00.0000-45000 S	tate Grants	15,851	15,920	-	15,000	15,000	-	15,591
	Fund: 221 Total Revenue:	15,968	15,266	685	16,319	15,780	670	16,261
Expenditure:								
221.30.3035-54100 S	pecial Departmental Expenses	15,639	1,807	6,723	15,500	15,500	-	15,591
	Total Expenditure 30.3035	15,639	1,807	6,723	15,500	15,500	-	15,591
	Fund: 221 Total Expenditure:	15,639	1,807	6,723	15,500	15,500	-	15,591
	Grand Total Revenues:	15,968	15,266	685	16,319	15,780	670	16,261
	Grand Total Expenditures:	15,639	1,807	6,723	15,500	15,500	-	15,591
	Grand Total Surplus / (Deficit) =	330	13,459	(6,037)	819	280	670	670
Fund Polo	nces (Deficits) - Beginning of Year	22.272	32,601	46.060	40.022	40.022	40,841	40,841
	`	32,272		-,				
Fund	d Balances (Deficits) - End of Year	32,601	46,060	40,022	40,841	40,302	41,511	41,511

und	: 225	Sewer Maintenance				Year-End			
			Actual	Actual	Actual	Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	225.00.0000-42400	Assessment Revenues	1,832	328	167	_	_	_	_
	225.00.0000-47200	Miscellaneous Revenue	-	309	_	_	_	_	_
	225.00.0000-47900	Transfer In		-	_	20,380	_	_	_
		Fund: 225 Total Revenue:	1,832	638	167	20,380			-
	Expenditure:								
	225.11.1110-51100	Salaries	1,917	-	-	-	-	-	-
	225.11.1110-51120	Vacation/Sick Leave	462	-	-	-	-	-	-
	225.11.1110-51500	Public Employee's Retirement	238	-	-	-	-	-	-
	225.11.1110-51700	Disability Insurance	24	-	-	-	-	-	-
	225.11.1110-51900	Group Health & Life Insurance	7	-	-	-	-	-	-
	225.11.1110-51901	Cash Back Incentive Pay	69	-	-	-	-	-	-
	225.11.1110-51903	Auto Allowance	50	-	-	-	-	-	-
	225.11.1110-51904	Technology Stipend	8	-	-	-	-	-	-
	225.11.1110-51906	Post Employment Health Plan	14	-	-	-	-	-	-
	225.11.1110-51930	Medicare/Employer Portion	46	-	-	-	-	-	-
		Total Expenditures 11.1110	2,834	-	-	-	-	-	-
	225.40.4050-51100	Salaries	2,968	_	_	_	-	-	_
	225.40.4050-51120	Vacation/Sick Leave	488	-	_	-	-	_	_
	225.40.4050-51300	Overtime	-	(2,791)	-	-	-	_	-
	225.40.4050-51500	Public Employee's Retirement	358	-	-	-	-	_	-
	225.40.4050-51700	Disability Insurance	39	(14)	-	-	-	_	-
	225.40.4050-51900	Group Health & Life Insurance	362	(19)	-	-	-	_	-
	225.40.4050-51901	Cash Back Incentive Pay	298	-	-	-	-	_	-
	225.40.4050-51903	Auto Allowance	20	-	-	-	-	-	-
	225.40.4050-51904	Technology Stipend	8	-	-	-	-	-	-
	225.40.4050-51905	Bilingual Pay	11	-	-	-	-	-	-
	225.40.4050-51906	Post Employment Health Plan	2	-	-	-	-	-	-
	225.40.4050-51930	Medicare/Employer Portion	72	(40)	-	-	-	-	-
	225.40.4050-54200	Utilities	5,859	6,808	-	4,001	-	-	-
	225.40.4050-54500	Contracted Services	-	34,027	-	30,104	-	-	-
	225.40.4050-54625	Engineering	9,990	-	-	-	-	-	-
	225.40.4050-56205	Permits-Fees-Licenses	74	-	-	-	-	-	-
		Total Expenditures 40.4050	20,549	37,971	-	34,105	-	-	

Fund: 225	Sewer Maintenance	Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Fund: 225 Total Expenditure:	23,383	37,971		34,105	-	-	
	Grand Total Revenues:	1,832	638	167	20,380	-	-	-
	Grand Total Expenditures:	23,383	37,971	-	34,105	-	-	-
	Grand Total Surplus / (Deficit)	(21,551)	(37,333)	167	(13,725)	-	-	
	Fund Balances (Deficits) - Beginning of Year	38,338	16,786	(20,547)	(20,380)	(20,380)	(34,105)	(34,105)
	Fund Balances (Deficits) - End of Year	16,786	(20,547)	(20,380)	(34,105)	(20,380)	(34,105)	(34,105)

ınd: 230	Lighting Assessment District				Year-End			
		Actual	Actual	Actual	Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Revenue:								
230.00.0000-42400	Assessment Revenues	776,815	790,893	856,729	823,404	823,404	839,872	873,467
230.00.0000-42500	Ad Valorem Property Tax	1,014,016	1,072,936	1,226,585	1,010,024	1,010,024	1,050,425	1,136,140
230.00.0000-43100	Interest Income	5,249	(19,423)	38,811	35,676	31,040	26,500	26,500
230.00.0000-43116	Investment Fair Value Gain (Loss)			(5,175)	26,557	-	-	-
230.00.0000-47200	Miscellaneous Revenue	-	89,702	-	-	-	-	-
	Fund: 230 Total Revenue:	1,796,080	1,934,108	2,116,949	1,895,661	1,864,468	1,916,797	2,036,107
Expenditure:	_							
230.40.4030-56850	Inter Departmental Charges	-	-	-	4,500	4,500	4,500	4,500
	Total Expenditures 40.4900		-		4,500	4,500	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	207,588	223,908	223,908	235,408	237,542
230.40.4990-51120	Vacation/Sick Leave	8,859	6,416	5,580	3,389	3,042	3,042	3,042
230.40.4990-51300	Overtime	-	979	226	302	-	-	_
230.40.4990-51500	Public Employee's Retirement	23,044	49,379	47,552	46,338	46,338	47,461	53,673
230.40.4990-51501	PT Retirement	-	-	1	-	_	-	_
230.40.4990-51504	Deferred Compensation	2,033	1,344	1,120	2,239	2,239	2,354	2,375
230.40.4990-51600	Worker's Compensation Insurance	3,760	2,460	1,625	1,962	1,962	2,367	2,776
230.40.4990-51700	Disability Insurance	2,381	2,103	1,937	2,312	2,312	2,381	2,820
230.40.4990-51800	Unemployment Insurance	-	_	-	540	_	-	_
230.40.4990-51900	Group Health & Life Insurance	68,999	56,894	47,775	61,735	61,735	64,822	66,113
230.40.4990-51901	Cash Back Incentive Pay	6,565	7,162	5,014	5,013	5,013	5,264	5,013
230.40.4990-51905	Bilingual Pay	221	139	176	180	180	189	180
230.40.4990-51907	OPEB	_	18,691	8,919	8,161	7,445	6,855	11,457
230.40.4990-51930	Medicare/Employer Portion	4,174	3,319	3,402	3,247	3,247	3,413	3,444
230.40.4990-54200	Utilities	630,108	560,923	31,181	470,013	470,013	490,013	490,013
230.40.4990-54500	Contracted Services	807,417	221,597	369,310	291,312	199,440	199,440	199,440
230.40.4990-56910	Legal Service		5,900		_0.,0.2	-	-	-
230.40.4990-57900	Replacement Account	_	-	_	4,348	4,348	4,348	4,348
230.40.4990-57210	Capital Assets	1,534,397	_	_		-	-	-,540
	Total Expenditures 40.4990	3,372,169	1,160,038	731,404	1,124,999	1,031,222	1,067,357	1,082,237
		-,,	,,	,	,,	, ,	,,	,,
230.98.9800-56900	Transfer Out-To General Fund Graffiti Remo	oval		289,497	530,000	_	_	_
	Total Expenditures 98.9800	-		289,497	530,000		-	
	Fund: 230 Total Expenditure:	3,438,190	1,160,038	1,020,901	1,659,499	1,035,722	1,071,857	1,086,737
		.,,	,,3	,,	,,	,,	,,1	,,
	Grand Total Revenues:	1,796,080	1,934,108	2,116,949	1,895,661	1,864,468	1,916,797	2,036,107
	Grand Total Expenditures:	3,438,190	1,160,038	1,020,901	1,659,499	1,035,722	1,071,857	1,086,737
	Grand Total Surplus / (Deficit)	(1,642,110)	774,070	1,096,048	236,162	828,746	844,940	949,370
Fund	d Balances (Deficits) - Beginning of Year	2,177,952	535,842	1,309,912	2,405,960	2,405,960	2,642,122	2,642,122

und:	231	Paramount/Mines Assessment	District	Year-End					
			Actual	Actual	Actual	Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	231.00.0000-42400	Assessment Revenues	10,136	10,359	11,245	6,835	-	-	-
	231.00.0000-43100	Interest Income	150	(898)	1,284	1,225	1,200	1,030	1,030
	231.00.0000-43116	Investment Fair Value Gain (Loss)			(208)	957	-	-	-
		Fund: 231 Total Revenue:	10,286	9,461	12,321	9,017	1,200	1,030	1,030
	Expenditure:	_							
		Fund: 231 Total Expenditure:		-	-		-	-	
		Grand Total Revenues:	10,286	9,461	12,321	9,017	1,200	1,030	1,030
		Grand Total Expenditures:	-	-	-	-	-	-	
		Grand Total Surplus / (Deficit)	10,286	9,461	12,321	9,017	1,200	1,030	1,030
		-							
	Fund	Balances (Deficits) - Beginning of Year	37,888	48,175	57,636	69,957	69,957	78,974	78,974
		Fund Balances (Deficits) - End of Year	48,175	57,636	69,957	78,974	71,157	80,004	80,004

nd:	250	Cable/PEG Support							
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
		Miscellaneous Revenue	70.400	76,394	54,077	47.040			
	250.00.0000-47200	-	76,128			47,018	<u>-</u>	<u>-</u>	-
		Fund: 250 Total Revenue:	76,128	76,394	54,077	47,018	-	-	•
	Expenditure:								
	250.70.7300-54500	Professional Services	-	-	69,384	20,000	-	-	200,000
		Total Expenditures 70.7300	-	•	69,384	20,000	-	-	200,000
	250.80.8230-51200	Hourly Salaries	-	-	931	-	-	-	-
	250.80.8230-51501	PT Retirement	-	-	35	-	-	-	-
	250.80.8230-51600	Workers Compensation Insurance	-	-	7	-	-	-	-
	250.80.8230-51930	Medicare/Employer Portion	-	-	14	-	-	-	-
	250.80.8230-53500	Small Tools and Equipment	-	7,936	619	5,945	5,945	5,945	5,945
	250.80.8230-54100	Special Department Expenses	-	-	-	1,200	1,200	1,200	1,200
	250.80.8230-54400	Professional Services	21,497	30,297	31,097	27,810	27,810	27,810	27,810
	250.80.8230-56800	Cable TV Access	-	-	-	2,400	2,400	2,400	2,400
		Total Expenditures 80.8230	21,497	38,233	32,702	37,355	37,355	37,355	37,355
		Fund 250 Total Expenditures:	21,497	38,233	102,087	57,355	37,355	37,355	237,355
		Grand Total Revenues:	76,128	76,394	54,077	47,018	_	-	
		Grand Total Expenditures:	21,497	38,233	102,087	57,355	37,355	37,355	237,355
		Grand Total Surplus / (Deficit)	54,631	38,161	(48,009)	(10,337)	(37,355)	(37,355)	(237,355)
		· · · · · · · · =			,				
	Fund Bala	nces (Deficits) - Beginning of Year	208,080	262,711	300,872	252,863	252,863	242,526	242,526
	Fun	d Balances (Deficits) - End of Year	262,711	300,872	252,863	242,526	215,508	205,171	5,171

und:	255	Economic Development							
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	255.00.0000-43100	Interest Income	3,829	(15,506)	59,255	18,630	18,630	15,910	15,910
	255.00.0000-43105	Interest and penalty	-	109,617	-	-	-	-	-
	255.00.0000-43116	Investment Fair Value Gain (Loss)			(3,329)	13,186	-	-	-
		Fund: 255 Total Revenue:	3,829	94,111	55,926	31,816	18,630	15,910	15,910
	Expenditure:								
	255.30.3020-56920	Economic Dev. Projects	40,000	-	-	-	-	-	-
	255.30.3020-58500	Bad Debt	-	396,667	39,667	-	-	-	-
		Total Expenditure 30.3020	40,000	396,667	39,667	-	-	-	-
	255.70.7300-54500	Contracted Services				39.965			
	255.70.7300-54500		-	-	-	,	-	-	-
		Total Expenditures 70.7300	-	-	-	39,965	-	-	<u> </u>
		Fund: 255 Total Expenditure:	40,000	396,667	39,667	39,965	-	-	•
		Grand Total Revenues:	3,829	94,111	55,926	31,816	18,630	15,910	15,910
		Grand Total Expenditures:	40,000	396,667	39,667	39,965	-	-	-
		Grand Total Surplus / (Deficit) =	(36,171)	(302,556)	16,259	(8,149)	18,630	15,910	15,910
		Fund Balances (Deficite) Beginning of Year	4 204 744	4 205 570	062 044	070 272	070 272	074 404	074 424
		Fund Balances (Deficits) - Beginning of Year Fund Balances (Deficits) - End of Year	1,301,741	1,265,570	963,014	979,273	979,273 997,903	971,124 987,034	971,124
		Fund Balances (Deficits) - End of Year	1,265,570	963,014	979,273	971,124	997,903	987,034	987,034

Fund:	263	Passons Grade Separation							
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	Nevenue.	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							
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	270.00.0000-43100	Interest Income	875	(3,688)	2,709	4,430	4,430	3,780	3,780
	270.00.0000-43116	Investment Fair Value Gain (Loss)			(296)	1,153	-	-	-
	270.00.0000-47400	Park Development Fees			-	90,000	-	-	-
		Fund: 270 Total Revenue:	875	(3,688)	2,413	95,583	4,430	3,780	3,780
	Expenditure:								
	270.70.7300-57100	Land			227,000	-	-	-	-
		Expenditure 98.9800		-	227,000	-	-	-	
		Fund: 270 Total Expenditure:			227,000			-	
		Grand Total Revenues:	875	(3,688)	2,413	95,583	4,430	3,780	3,780
		Grand Total Expenditures:		-	227,000	-	-	-	-
		Grand Total Surplus / (Deficit)	875	(3,688)	(224,587)	95,583	4,430	3,780	3,780
		_							
	Fu	nd Balances (Deficits) - Beginning of Year	231,838	232,713	229,025	4,438	4,438	100,021	100,021
		Fund Balances (Deficits) - End of Year	232,713	229,025	4,438	100,021	8,868	103,801	103,801

		Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Revenue:								
280.00.0000-43100	Interest Income	3,833	300	-	-	-	-	-
280.00.0000-43150	Principal Income	12,930	-	-	-	-	-	-
280.00.0000-44800	Federal Grants	601,485	866,285	1,579,782	641,377	641,377	600,000	589,07
280.00.0000-47200	Miscellaneous Revenue	-	289	-	-	-	-	-
280.00.0000-47900	Transfer In	25,000	-	-	-	-	-	-
	Fund: 280 Total Revenue:	643,248	866,874	1,579,782	641,377	641,377	600,000	589,0
Expenditure:								
280.30.3400-51100	Salaries	10,783	10,358	37,192	-	-	-	-
280.30.3400-51120	Vacation/Sick Leave	-	-	3,291	-	-	-	-
280.30.3400-51500	Public Employee's Retirement	1,030	2,136	8,259	-	-	-	-
280.30.3400-51600	Worker's Compensation Insurance	-	115	291	-	-	-	-
280.30.3400-51700	Disability Insurance	86	-	181	-	-	-	-
280.30.3400-51900	Group Health & Life Insurance	502	1,189	7,528	-	-	-	-
280.30.3400-51907	OPEB COST ALLOCATION	-	2,561	1,896	1,735	-	-	-
280.30.3400-51930	Medicare/Employer Portion	156	72	617	-	-	-	-
280.30.3400-54100	Special Departmental Expenses	-	-	85,221	-	-	-	-
280.30.3400-54500	Contracted Services	410,365	328,323	215,676	342,235	320,776	300,000	331,1
	Total Expenditure 30.3400	422,922	344,754	360,152	343,970	320,776	300,000	331,1
000 70 7000 50005				450				
280.70.7300-56205	Contracted Services	-		150 150		-	-	
	Total Expenditure 70.7300			150				
Expenditure:								
280.70.7300-51100	Salaries	904	213	48	-	-	-	_
280.70.7300-51500	Public Employees Retirement (PERS)	86	54	11	-	-	-	-
280.70.7300-51600	Workers Compensation	-	2	0	-	-	-	-
280.70.7300-51700	Disability Insurance	-	-	1	-	-	-	_
280.70.7300-51900	Group Health & Life Ins	9	2	13	-	-	-	-
280.70.7300-51930	Medicare/Employer Porti	13	3	1	-	-	-	-
280.70.7300-54500	Contracted Services	35,364	162,639	1,374,179	353,052	320,601	300,000	-
280.70.7310-54500	Contracted Services, Parks and Rec	16,805	-	-	-	-	-	-
	Total Expenditures 70.7xxx	53,181	162,914	1,374,253	353,052	320,601	300,000	-
280.80.8220-51907	OPEB Cost Allocation	-	1,754	-	-	-	-	-
280.80.8220-54500	Contracted Services	148,676	-	-	-	-	-	-
	Total Expenditures 80.8220	148,676	1,754	-	-	-	-	-
	Fund: 280 Total Expenditure:	624,778	509,421	1,734,555	697,022	641,377	600,000	331,1
	Crand Tatal Revenues	642 249	000 074	4 570 782	644 277	C44 277	600,000	500.0
	Grand Total Furnanditures	643,248	866,874	1,579,782	641,377	641,377	600,000	589,0
	Grand Total Expenditures:	624,778	509,421	1,734,555	697,022 (EE 64E)	641,377	600,000	331,1
	Grand Total Surplus / (Deficit) =	18,469	357,452	(154,773)	(55,645)	-	-	257,8
	Fund Balances (Deficits) - Beginning of Year	(377,685)	(359,215)	(1,763)	(156,536)	(156,536)	(212,181)	(212,1
	Fund Balances (Deficits) - End of Year	, ,	,,/	(-,)	,,	,, 0/	, , 1)	45,7

	202	W							
und:	282	Home Program	Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	282.00.0000-43100	Interest Income	16,706	74,560	63,384	51,399	-	-	-
	282.00.0000-43116	Investment Fair Value Gain (Loss)			15,090	28,011	-	-	-
	282.00.0000-43150	Principal Income	101,235	207,957	13,218	19,190	9,000	9,000	9,000
		Fund: 282 Total Revenue:	117,940	282,518	91,693	98,600	9,000	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:	117,940	282,518	91,693	98,600	9,000	9,000	9,000
		Grand Total Expenditures:		193	-	-	-	-	
		Grand Total Surplus / (Deficit)	117,940	282,325	91,693	98,600	9,000	9,000	9,000
		_							
	Fun	d Balances (Deficits) - Beginning of Year	2,179,034	2,296,974	2,579,299	2,670,992	2,670,992	2,769,592	2,769,592
		Fund Balances (Deficits) - End of Year	2,296,974	2,579,299	2,670,992	2,769,592	2,679,992	2,778,592	2,778,592

Fund:	283	CalHome				Year-End			
			Actual	Actual	Actual	Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	283.00.0000-43100	Interest Income	5,183	66,103	-	-	-	-	-
	283.00.0000-43150	Principal Income	72,265	204,810	1,200	800	-	-	-
		Fund: 283 Total Revenue:	77,448	270,913	1,200	800	-	-	-
	Expenditure:								
		Fund: 283 Total Expenditure:		-		-	-	-	-
		Grand Total Revenues:	77,448	270,913	1,200	800	-	-	-
		Grand Total Expenditures:	-	-	-	-	-	-	
		Grand Total Surplus / (Deficit)	77,448	270,913	1,200	800	-	-	
		_			·		·	·	
	Fund Bala	nces (Deficits) - Beginning of Year	354,942	432,390	703,303	704,503	704,503	705,303	705,303
	Fund	d Balances (Deficits) - End of Year	432,390	703,303	704,503	705,303	704,503	705,303	705,303

Fund:	290/291	Housing Assistance Program (S	Section 8)			Year-End			
			Actual	Actual	Actual	Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	290.00.0000-43100	Interest Income	6,141	574,177	53,736	21,772	20,040	17,110	17,110
	290.00.0000-43116	Investment Fair Value Gain (Loss)	0,141	374,177		16,362	20,040	17,110	17,110
	290.00.0000-43110	Principal Income	13,554	6,625	(3,427) 7,794	7,165	-	-	-
	291.00.0000-43100	Interest Income	500	451	446	425	-	-	-
	291.00.0000-44800	Federal Grants	5,471,149	5,438,101	5,503,962	5,191,400	5,191,400	5,191,400	5,500,000
			5,471,149					5,191,400	5,500,000
	291.00.0000-44801	Federal Grant (Admin Bort In)	-	180,800	18,700	- E74.006	-	- EE1 260	- EE1 200
	291.00.0000-44850	Federal Grant (Admin Port-In)	440.000	551,369	650,175	574,986	551,369	551,369	551,369
	291.00.0000-45152	COVID-19 (Section 8)	119,262	84,990		-	-	-	-
	291.00.0000-47200	Miscellaneous Revenue	826	8,930	515	-	-	-	-
	291.00.0000-47930	HAP Repayment-Fraud Rec	15,567	16,695	15,067	8,000	8,000	8,000	8,000
	291.00.0000-47935	HAP Repayment-Fraud Rec (Admin)	-	16,695	15,067	7,000	7,000	7,000	7,000
	291.00.0000-47940	HAP Portability-In Reve	15,155	-	-	13,000	13,000	13,000	13,000
	291.00.0000-47941	HAP Portability-In Reve (Admin)	-	1,012	1,907	1,879	1,000	1,000	1,000
		Fund: 209 & 291 Total Revenue:	5,642,154	6,879,845	6,263,943	5,841,989	5,791,809	5,788,879	6,097,479
	Expenditure:								
	291.20.2000-51100	Salaries	22,455	24,131	36,705	34,503	-	-	-
	291.20.2000-51500	Public Employee's Retirement	2,133	5,969	8,739	8,395	-	-	-
	291.20.2000-51504	Deferred Compensation	-	-	302	345	-	-	-
	291.20.2000-51600	Worker's Compensation Insurance	-	278	287	-	-	-	-
	291.20.2000-51700	Disability Insurance	192	211	304	293	-	-	-
	291.20.2000-51900	Group Health & Life Insurance	134	142	123	119	-	-	-
	291.20.2000-51930	Medicare/Employer Portion	324	350	546	500	-	-	_
		Total Expenditures 20.2000	25,239	31,080	47,008	44,155	-	-	-
	291.30.3030-51100	Salaries	1,696	590	-	-	-	-	-
	291.30.3030-51500	Public Employee's Retirement	165	150	-	-	-	-	-
	291.30.3030-51504	Deferred Compensation	3	-	-	-	-	-	-
	291.30.3030-51600	Workers Compensation	-	7	-	-	-	-	-
	291.30.3030-51700	Disability Insurance	17	5	-	-	-	-	-
	291.30.3030-51900	Group Health & Life Insurance	617	170	-	-	-	-	-
	291.30.3030-51930	Medicare/Employer Portion	25	9	-	-	-	-	-
		Total Expenditures 30.3030	2,524	929	-	-	-	-	-

Fund:	290/291	Housing Assistance Program (S	Section 8)						
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Expenditure:								
	291.30.3090-51100	Salaries	328,640	336,933	313,818	377,356	377,356	395,406	333,200
	291.30.3090-51120	Vacation/Sick Leave	1,993	3,438	11,820	1,596	1,596	1,596	1,596
	291.30.3090-51500	Public Employee's Retirement	99,843	80,425	76,071	78,097	78,097	79,718	75,287
	291.30.3090-51504	Deferred Compensation	1,500	1,500	2,132	3,774	3,774	3,954	3,332
	291.30.3090-51600	Worker's Compensation Insurance	3,940	3,727	2,457	3,307	3,307	3,976	3,894
	291.30.3090-51700	Disability Insurance	3,069	3,089	3,019	3,488	3,488	3,593	3,229
	291.30.3090-51900	Group Health & Life Insurance	92,667	95,904	83,639	99,372	99,372	104,341	115,725
	291.30.3090-51905	Bilingual Pay	2,100	2,100	2,513	2,400	2,400	2,520	2,400
	291.30.3090-51907	OPEB COST ALLOCATION	-	25,494	13,373	12,548	12,548	11,517	16,071
	291.30.3090-51930	Medicare/Employer Portion	4,791	4,755	5,126	5,472	5,472	5,733	4,831
	291.30.3090-52200	Departmental Supplies	4,862	2,753	2,676	3,000	3,000	3,000	3,000
	291.30.3090-52205	Office Supplies	442	203	-	-	-	-	-
	291.30.3090-52600	Membership and Dues	450	450	633	1,800	1,800	1,800	1,800
	291.30.3090-52700	Books and Periodicals	1,136	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	200
	291.30.3090-54100	Special Departmental Expenses	10,685	-	-	-	-	-	-
	291.30.3090-54101	Special Departmental Expenses	-	5,834	2,339	387	-	-	-
	291.30.3090-54102	Special Departmental Expenses	-	-	-	8,708	-	-	-
	291.30.3090-54105	Housing Assistance Payments (HAP)	5,174,290	5,457,094	5,535,630	5,500,000	5,500,000	5,500,000	5,500,000
	291.30.3090-54500	Contracted Services	14,346	17,912	43,539	21,200	21,200	21,200	21,200
	291.30.3090-54530	Credit Card Service Charges	844	635	34	-	-	-	-
	291.30.3090-54900	Professional Development	450	-	100	6,000	6,000	6,000	6,000
	291.30.3090-56992	Bank Service Charges	-	15	721	251	-	-	-
	291.30.3090-57300	Furniture and Equipment	-	-	-	-	-	-	10,000
		Total Expenditures 30.3090	5,748,619	6,043,398	6,100,776	6,130,456	6,121,110	6,146,054	6,103,266
		Fund: 291 Total Expenditure:	5,776,381	6,075,407	6,147,784	6,174,611	6,121,110	6,146,054	6,103,266
		Grand Total Revenues:	5,642,154	6,879,845	6,263,943	5,841,989	5,791,809	5,788,879	6,097,479
		Grand Total Expenditures:	5,776,381	6,075,407	6,147,784	6,174,611	6,121,110	6,146,054	6,103,266
		Grand Total Surplus / (Deficit) =	(134,227)	804,438	116,159	(332,622)	(329,301)	(357,175)	(5,787)
	Fun	nd Balances (Deficits) - Beginning of Year	2,473,444	2,339,217	3,143,654	3,259,814	3,259,814	2,927,192	2,927,192
		Fund Balances (Deficits) - End of Year	2,339,217	3,143,654	3,259,814	2,927,192	2,930,513	2,570,017	2,921,405
		= = = = = = = = = = = = = = = = = = = =	2,000,211	5,1.15,554	5,255,514	2,02.,.02	2,000,010	2,0.0,017	2,02.,.00

F	Account Number								
F	Account Number		Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
			FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
3	305.00.0000-43100	Interest Income	4,160	8,290	265,256	-	-	-	-
3	305.00.0000-47200	Miscellaneous Revenues		23	-	-	-	-	-
3	305.00.0000-47900	Transfer In	832,769	832,169	836,169	831,669	831,669	836,669	836,669
		Fund: 305 Total Revenue:	836,929	840,482	1,101,424	831,669	831,669	836,669	836,669
E	Expenditure:								
3	305.20.2000-56210	Management-Administrative Fees	-	-	-	2,500	-	-	
		Total Expenditures 20.2000	-	-	-	2,500	-		
	Expenditure:								
	305.20.2010-56980	Principal Payment	265,000	275,000	290,000	300,000	300,000	320,000	320,000
	305.20.2010-56990	Interest Expenses	566,885	557,169	546,169	531,669	531,669	516,669	516,669
	303.20.2010-30990	Total Expenditures 20.2010	831,885	832,169	836,169	831,669	831,669	836,669	836,669
		Total Expericitures 20.2010	031,003	032,103	-	-	-	-	-
9	305.40.4010-54500	Contracted Services	-	-	-	-	_	_	-
		Total Expenditures 40.4010			-				-
	305.70.7300-51100	Salaries	5,716	11,514	4,089	185	-	-	-
	305.70.7300-51300	Overtime	-	500	2,744	-	-	-	-
	305.70.7300-51500	Public Employee Retirement (PERS)	544	2,861	1,014	45	-	-	-
	305.70.7300-51504	Deferred Compensation	27	6	43	2	-	-	-
	305.70.7300-51600	Workers Compensation	-	132	32	-	-	-	-
	305.70.7300-51700	Disability Insurance	5	71	49	1	-	-	-
3	305.70.7300-51900	Group Health & Life Ins	153	392	416	34	-	-	-
3	305.70.7300-51930	Medicare/Employer Portions	83	171	102	3	-	-	-
	305.70.7300-52100	Postage	-	10	-			-	-
	305.70.7300-54500	Contracted Services	53,505	2,315,190	7,546,057	519,449	538,000	-	3,836,517
3	305.70.7300-54521	Design Services	-	9,159	-	-	-	-	-
3	305.70.7300-56205	Permits- Fees - Licenses	-	150	-	-		-	-
		Total Expenditures 70.7300	60,033	2,340,156	7,554,547	519,719	538,000	-	3,836,51
		Fund: 305 Total Expenditure:	891,918	3,172,325	8,390,716	1,353,888	1,369,669	836,669	4,673,180
		Grand Total Revenues:	836,929	840,482	1,101,424	831,669	831,669	836,669	836,669
		Grand Total Expenditures:	891,918	3,172,325	8,390,716	1,353,888	1,369,669	836,669	4,673,18
		Grand Total Surplus / (Deficit)	(54,989)	(2,331,842)	(7,289,291)	(522,219)	(538,000)	-	(3,836,51
	_	and Belower (Belleite)	44 700 000	44 700 000	40.0=0.=0	F 007 705	F 007 705	4 505 000	4 =0= 0=
	Fu	Ind Balances (Deficits) - Beginning of Year Fund Balances (Deficits) - End of Year	14,763,623	14,708,634	12,376,792 5,087,500	5,087,500 4,565,281	5,087,500 4,549,500	4,565,281 4,565,281	4,565,28° 728,764

nd: 400	Capital Improvement							
		Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Revenue:								
400.00.0000-47900	Transfer In		11,577,135	2,290,695	913,966	-	-	-
	Fund: 400 Total Revenue:		11,577,135	2,290,695	913,966	-	-	-
Expenditure:								
400.70.7300-51000	Salaries			-	-	-	-	-
400.70.7300-51100	Salaries	757	-	11,677	-	-	-	-
400.70.7300-51500	Public Employees Retirement (PERS)	69	-	2,738	-	-	-	-
400.70.7300-51504	Deferred Compensation	21	-	119	-	-	-	-
400.70.7300-51600	Workers Compensation	-	-	91	-	-	-	-
400.70.7300-51700	Disability Insurance	8	-	101	-	-	-	-
400.70.7300-51900	Group Health & Life Ins	60	-	183	-	-	-	-
400.70.7300-51930	Medicare/Employer Portion	13	-	169	-	-	-	-
400.70.7300-54500	Contracted Services	3,115	81,464	389,425	1,938,305	500,390	6,749,632	4,722,647
400.70.7300-54680	Contract Services-Retention	(26,877)	-	-	-	-	-	-
400.70.7300-57100	Permits - Fees - Licenses	-	-	47,939	270,000	270,000	270,000	-
	Total Expenditures 70.7300-STREETS	(22,835)	81,464	452,442	2,208,305	770,390	7,019,632	4,722,647
400.70.7310-54500	Contracted Services	-	-	85,270	1,547,998	-	-	-
	Total Expenditures 70.7310-PARKS	-	-	85,270	1,547,998	-	-	-
400.70.7320-54400	Professional Services	_	137,539	119,209	_	_	_	_
400.70.7320-54500	Contracted Services	_	_	_	94,497	-	_	_
			137,539	119,209	94,497	-	_	
	Fund 400 Total Expenditures:	(22,835)	219,002	656,921	3,850,800	770,390	7,019,632	4,722,647
	One of Table Borrows		44 577 405	0.000.005	040.000			
	Grand Total Revenues:	(00.005)	11,577,135	2,290,695	913,966	-	7.040.000	4 700 04
	Grand Total Expenditures: _ Grand Total Surplus / (Deficit) _	(22,835) 22,835	219,002 11,358,133	656,921 1,633,774	3,850,800 (2,936,834)	770,390 (770,390)	7,019,632 (7,019,632)	4,722,647 (4,722,647
E	und Balances (Deficits) - Beginning of Year	297,555	320,390	11,678,523	13,312,297	13,312,297	10,375,463	10,375,463
r	Fund Balances (Deficits) - End of Year	320,390	11,678,523	13,312,297	10,375,463	12,541,907	3,355,831	5,652,816

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

Fund: 550	Water Authority	Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Revenue:								
550.00.0000-43100	Interest Income	1,619,212	441,086	326,892	262,150	262,150	223,820	223,820
550.00.0000-43116	Investment Fair Value Gain (Loss)			(52,760)	158,674	-	-	-
550.00.0000-43250	Water Right Lease	302,400	307,800	-	85,000	-	-	-
550.00.0000-45000	State Grants	-	152,671	-	-	-	-	-
550.00.0000-45112	Misc. Local Grants	-	-	2,518,595	1,190,978	-	-	-
550.00.0000-47200	Miscellaneous Revenue	2	23,489	4,629	5,757	4,000	4,000	4,000
550.00.0000-47300	Damages To City Property	134	-	-	1,500	-	-	-
550.00.0000-47950	Contributed Capital	-	-	56,438	-	-	-	-
550.00.0000-49100	Metered Water Sales	8,886,963	9,344,999	9,344,734	10,303,284	10,303,284	10,303,284	10,300,000
550.00.0000-49150	Water Sales-Power Charge	1,411,557	1,443,001	1,398,998	1,327,241	1,327,241	1,327,241	1,494,000
550.00.0000-49300	Turn On Charges	(40)	15,398	234,993	181,654	138,000	138,000	182,16
550.00.0000-49400	Inspection Fees	4,131	4,950	3,938	1,446	-	-	-
550.00.0000-49500	Water Process Application	7,475	8,017	8,033	7,326	5,000	5,000	11,50
550.00.0000-49700	Service Connection Fees	2,212	2,541	753	1,506	1,000	1,000	1,27
550.00.0000-49800	Meter Removal / Installation	26,297	30,205	(6,692)	9,000	9,000	9,000	9,00
550.00.0000-49802	Gain on Bond Defeasance	-	683,028	-	-	-	-	
	Fund: 550 Total Revenue:	12,260,343	12,457,186	13,838,551	13,535,516	12,049,675	12,011,345	12,225,75
Expenditure:								
550.11.1110-51100	Salaries	65,964	62,055	67,093	75,177	75,177	78,626	115,05
550.11.1110-51120	Vacation/Sick Leave	2,769	11,563	7,403	3,887	1,462	1,462	1,46
550.11.1110-51500	Public Employee's Retirement	18,539	13,293	13,460	15,559	15,559	15,854	25,99
550.11.1110-51504	Deferred Compensation	-	-	522	4,910	752	787	1,15
550.11.1110-51600	Worker's Compensation Insurance	807	695	525	659	659	791	1,34
550.11.1110-51700	Disability Insurance	582	524	521	606	606	624	83
550.11.1110-51900	Group Health & Life Insurance	202	828	1,118	1,043	1,043	1,095	1,90
550.11.1110-51901	Cash Back Incentive Pay	3,416	2,631	2,149	2,865	2,865	3,008	3,58
550.11.1110-51903	Auto Allowance	1,800	1,638	1,500	1,800	1,800	1,890	3,00
550.11.1110-51904	Technology Stipend	270	221	450	540	540	567	72
550.11.1110-51906	Post Employment Health Plan	360	501	621	741	741	778	1,17
550.11.1110-51907	OPEB Cost Allocation	-	5,089	2,310	2,500	2,500	2,290	5,55
550.11.1110-51930	Medicare/Employer Portion	1,069	1,111	1,199	1,090	1,090	1,140	1,66
	Total Expenditures 11.1110	95,778	100,147	98,873	111,377	104,794	108,912	163,44
550.12.1200-51100	Salaries	12,920	12,920	11,909	33,512	33,512	35,007	21,84
550.12.1200-51120	Vacation/Sick Leave	-	148	6,640	522	-	-	-
550.12.1200-51300	Overtime	4.550	- 0.000	- 0.074	51	-	7 570	-
550.12.1200-51500 550.12.1200-51504	Public Employee's Retirement Deferred Compensation	4,553	3,829	3,371 155	6,936	6,936	7,573	4,93 21
	·	-	- 140		335	335	351	
550.12.1200-51600 550.12.1200-51700	Worker's Compensation Insurance Disability Insurance	160 124	149 124	93 100	294 301	294 301	352 310	25 20
	•							
550.12.1200-51900 550.12.1200-51903	Group Health & Life Insurance	2,075 480	2,013	1,279	6,447 480	6,447	6,769 504	5,16 48
	Auto Allowance		480	340		480		48
550.12.1200-51904	Technology Stipend	180	180	128	180	180	189	-
550.12.1200-51905	Bilingual Pay	- 120	120	- 110	60	60	63	-
550.12.1200-51906	Post Employment Health Plan	129	129	110	148	148	155	4.00
550.12.1200-51907	OPEB Cost Allocation	196	1,009 198	538 283	1,114 486	1,114 486	1,020 508	1,05 31
550.12.1200-51930	Medicare/Employer Portion							

und: 550	Water Authority	Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
Account Number		Actual FY 2020-21	Actual FY 2021-22	FY 2022-23	Estimate FY 2023-24	Adopted FY 2023-24	Approved FY 2024-25	Adopted FY 2024-25
Account Number				— + 1 2022-23				
Expenditure:								
550.20.2000-51100	Salaries	261,852	241,003	196,508	300,549	300,549	313,442	334,329
550.20.2000-51120	Vacation/Sick Leave	9,718	9,090	6,262	10,363	9,849	9,849	9,849
550.20.2000-51200	Hourly Salaries	-	23,129	22,546	-	-	-	-
550.20.2000-51300	Overtime	-	-	-	6	-	-	-
550.20.2000-51500	Public Employee's Retirement	81,395	57,636	47,365	62,201	62,201	63,193	75,542
550.20.2000-51501	PT Retirement	-	828	848	-	-	-	-
550.20.2000-51504	Deferred Compensation	1,345	1,063	1,920	3,005	3,005	3,134	3,34
550.20.2000-51600	Worker's Compensation Insurance	3,231	2,686	1,715	2,634	2,634	3,152	3,90
550.20.2000-51700	Disability Insurance	2,370	2,304	1,835	2,720	2,720	2,801	3,13
550.20.2000-51800	Unemployment Insurance	180	428	-	7,293	-	-	-
550.20.2000-51900	Group Health & Life Insurance	42,569	53,296	30,345	57,337	57,337	60,204	56,40
550.20.2000-51901	Cash Back Incentive Pay	14,324	14,324	14,324	14,324	14,324	15,040	18,14
550.20.2000-51903	Auto Allowance	880	480	480	960	960	1,008	96
550.20.2000-51904	Technology Stipend	330	180	180	360	360	378	36
550.20.2000-51905	Bilingual Pay	1,650	1,339	1,577	1,290	1,290	1,355	1,35
550.20.2000-51906	Post Employment Health Plan	277	138	177	326	326	342	37
550.20.2000-51907	OPEB	-	19,366	8,463	9,994	9,994	9,129	16,12
550.20.2000-51930	Medicare/Employer Portion	4,165	4,062	3,744	4,358	4,358	4,545	4,84
	Total Expenditures 20.2000	424,285	431,351	338,289	477,720	469,907	487,572	528,68
550.40.4000-54500	Contracted Services	_	_	3,310	_		_	
550.40.4000-57404	Dept/Amort Expense	392,756	411,130	433,571	79,358	-	-	-
550.40.4000-57404	Total Expenditures 40.4000	392,756	411,130	435,571	79,358	· ·		
	Total Experiultures 40.4000 _	392,130	711,130	700,001	1 3,330			
550.40.4010-54500	Dept/Amort Expense	-	348	-	-	-	-	-
	Total Expenditures 40.4010		348	-	-	-	-	
	_							
550.40.4900-51100	Salaries	407,119	404,448	437,242	691,638	691,638	719,105	703,81
550.40.4900-51120	Vacation/Sick Leave	39,744	(2,041)	34,997	47,422	47,422	47,422	47,42
550.40.4900-51200	Hourly Salaries	2,190	(1,364)	(826)	-	-	-	-
550.40.4900-51300	Overtime	3,244	2,386	980	175	-	-	-
550.40.4900-51500	Public Employee's Retirement	143,250	92,999	106,076	143,140	143,140	144,979	159,02
550.40.4900-51504	Deferred Compensation	2,072	2,024	3,137	6,916	6,916	7,191	7,03
550.40.4900-51600	Worker's Compensation Insurance	6,001	4,473	3,423	6,061	6,061	7,231	8,22
550.40.4900-51700	Disability Insurance	3,599	3,545	3,370	6,595	6,595	6,793	7,13
550.40.4900-51900	Group Health & Life Insurance	39,360	36,286	44,116	86,699	86,699	91,034	114,08
550.40.4900-51901	Cash Back Incentive Pay	23,277	25,067	23,873	25,067	25,067	26,320	15,04
550.40.4900-51903	Auto Allowance	1,920	240	720	4,320	4,320	4,536	4,32
550.40.4900-51904	Technology Stipend	720	90	270	1,620	1,620	1,701	1,62
550.40.4900-51905	Bilingual Pay	1,200	1,169	1,258	1,321	1,230	1,292	1,53
550.40.4900-51906	Post Employment Health Plan	433	95	285	620	-	-	1,74
550.40.4900-51907	OPEB	-	45,646	27,121	24,817	22,999	20,940	33,94
550.40.4900-51930	Medicare/Employer Portion	6,379	6,387	7,299	10,029	10,029	10,427	10,20
550.40.4900-52200	Departmental Supplies	594	-	1,000	1,000	1,000	1,000	1,00
550.40.4900-52400	Print, Duplicate & Photocopy	623	650	844	2,109	2,000	2,000	2,00
550.40.4900-52600	Membership and Dues	4,893	6,544	6,362	27,500	27,500	27,500	27,50
550.40.4900-52700	Books and Periodicals	424		-	1,500	1,500	1,500	1,50
550.40.4900-52805	Software License	3,003	7,400	4,000	10,000	10,000	10,000	10,00
550.40.4900-53200	Mileage Reimbursement	-	-	-	350	350	350	35
550.40.4900-53300	Equipment Repairs and Maintenance	-	-	-	1,500	1,500	1,500	1,50
550.40.4900-53610	Cost Reimbursements	116,902	116,902	116,902	120,000	120,000	120,000	120,00
550.40.4900-54100	Special Departmental Expenses	(886)	982	(5,800)	6,500	6,500	6,500	6,50
550.40.4900-54400	Professional Services	34,436	111,982	54,623	123,234	115,000	115,000	115,00
550.40.4900-54500	Contracted Services	77,293	210,003	161,851	180,000	180,000	180,000	180,00
550.40.4900-54625	Engineering	3,163	(3,163)	-	-	-	-	-

					Year-End			
		Actual	Actual	Actual	Estimate	Adopted	Approved	Adopted
Account Num	ber	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
EEO 40 4000 E	1700 Incurance & Surety Bende	242,466	107 774	440.274	100.750	100.750	100 220	274 000
550.40.4900-54	•	242,400	107,774 3,230	110,274 563	189,750 6,500	189,750 6,500	199,238	274,000 6,500
550.40.4900-54	-						6,500	
550.40.4900-56	·	1,845,705	1,104,987	461,604	449,900	449,900	384,450	384,450
550.40.4900-57	·	367,626	336,987	367,622	400,000	400,000	400,000	400,000
550.40.4900-57	•	(5,561)	-	-	-	-	-	-
550.40.4900-58	3500 Bad Debt Total Expenditures 40.490	 0 3,371,189	15,246 2,640,974	12,168 1,985,354	2,576,283	2,565,236	2,544,509	2,645,452
			,,-	,,	,,	,,	, , , , , , ,	,,-
Expenditure:								
550.40.4920-51	100 Salaries	708,578	761,425	830,521	1,295,522	1,295,522	1,343,424	1,361,247
550.40.4920-51	120 Vacation/Sick Leave	33,096	25,909	54,935	34,818	34,818	34,818	34,818
550.40.4920-51	200 Hourly Salaries	28,629	20,608	58	32,130	32,130	32,130	32,130
550.40.4920-51	300 Overtime	102,993	100,252	159,308	85,000	85,000	85,000	85,000
550.40.4920-5	500 Public Employee's Retirement	236,450	175,738	196,635	268,111	268,111	270,848	307,575
550.40.4920-5	501 Public Agency Retirement	1,033	706	-	1,205	1,205	1,205	1,205
550.40.4920-5	Deferred Compensation	3,370	4,078	5,046	12,955	12,955	13,434	13,612
550.40.4920-5 ⁻²	600 Worker's Compensation Insurance	9,948	8,258	6,502	11,353	11,353	13,506	15,910
550.40.4920-5°	•	6,271	6,446	8,035	9,571	9,571	9,858	10,723
550.40.4920-5	•	9,000	450	_	135	-	-	_
550.40.4920-5 ²	• •	171,172	166,299	166,810	341.275	341,275	358,339	372.435
550.40.4920-5	·	9,191	15,756	17,666	17,040	16,473	17,296	16,473
	•							
550.40.4920-51		1,440	1,426	1,821	1,680	1,680	1,764	1,440
550.40.4920-5		-	53,061	36,077	43,078	43,078	39,120	65,65
550.40.4920-5	• •	12,574	12,858	16,509	18,785	18,785	19,480	19,738
550.40.4920-52		14	-	-	200	200	200	200
550.40.4920-52		661	112	917	1,000	1,000	1,000	1,000
550.40.4920-52	2210 Supplies/Chemicals	61,654	88,745	109,178	585,000	635,000	640,000	640,000
550.40.4920-52	2250 Uniforms	-	5,147	8,564	8,468	5,500	5,500	5,500
550.40.4920-52	2600 Membership and Dues	1,805	-	1,209	11,000	13,000	13,000	13,000
550.40.4920-52	2700 Books and Periodicals	-	-	-	1,000	1,000	1,000	1,000
550.40.4920-53	Automobile Supplies & Repair	2,227	3,713	9,695	22,000	20,000	25,000	25,000
550.40.4920-53	3150 Fuel	32,602	42,632	48,863	43,000	43,000	48,000	48,000
550.40.4920-53	Equipment Repairs and Maintenance	24,267	18,832	20,031	27,500	29,500	32,000	32,000
550.40.4920-53	Water Meter Maint and Repair	140,029	29,120	9,814	157,192	50,000	50,000	50,000
550.40.4920-53	3308 Water Valves Maint and Repair	-	-	10,336	30,000	30,000	30,000	30,000
550.40.4920-53	Fire Hydrant Maint and Repair	-	27,889	25,247	30,000	30,000	30,000	30,000
550.40.4920-53	Plant Maintenance and Repair	99,271	46,625	68,698	138,100	230,000	230,000	230,000
550.40.4920-53	8400 Building and Grounds Maintenance	3,047	9,479	988	8,000	8,000	8,000	8,000
550.40.4920-53	3500 Small Tools and Equipment's	10,989	15,145	18,636	30,000	30,000	30,000	30,000
550.40.4920-54	1100 Special Departmental Expenses	151,609	169,908	132,289	290,193	278,000	303,005	303,005
550.40.4920-54		408,831	483,659	436,968	267,349	260,000	270,000	270,000
550.40.4920-54		1,746,661	1,765,444	1,636,888	1,750,000	1,750,000	1,850,000	1,850,000
550.40.4920-54		-	818	-	2,946	-	-	-,000,000
550.40.4920-54		122,795	181,735	279,587	586,382	421,000	421,000	421,000
550.40.4920-54		17,838	14,320	23,466	20,000	20,000	20,000	20,000
550.40.4920-54		350	1,048	1,148	3,010	2,500	2,500	2,500
550.40.4920-54		7,293	7,021	5,751	12,100	12,100	12,100	12,100
550.40.4920-56		32,558	40,210	97,409	107,790	107,790	107,790	107,790
550.40.4920-56	-	12,676	-	1,058	15,000	15,000	15,000	15,000
550.40.4920-56	6975 Grant Expense	-	148,032	-	-	-	-	-
550.40.4920-57	7300 Furniture and Equipment	64,246	310,992	397,043	150,000	100,000	100,000	100,000
550.40.4920-57	7404 Depr/Amort Expense	-	24,855	336,980	-	-	-	-

Fund: 550	Water Authority							
		Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Account Number		1 1 2020-21	1 1 2021-22	1 1 2022-23	112025-24	112025-24	112024-23	1 1 2024-23
Expenditure:								
550.40.4930-51100	Salaries	13,263	13,653	14,123	14,686	14,686	15,127	15,126
550.40.4930-51120	Vacation/Sick Leave Accrual Pay-Out	350	499	356	183	183	183	183
550.40.4930-51300	Overtime	-	63	-	85	-	-	-
550.40.4930-51500	Public Employees Retirement	4,133	3,203	3,470	3,039	3,039	3,050	3,418
550.40.4930-51504	Deferred Compensation	99	92	111	147	147	151	151
550.40.4930-51600	Workers Compensation	166	150	111	129	129	152	177
550.40.4930-51700	Disability Insurance	125	123	136	142	142	146	146
550.40.4930-51900	Group Health & Life Ins	3,262	3,307	3,400	3,925	3,925	4,121	4,484
550.40.4930-51905	Bilingual Pay	120	120	120	120	120	126	120
550.40.4930-51907	OPEB	-	1,045	557	510	488	441	730
550.40.4930-51930	Medicare/Employer Porti	198	197	228	213	213	219	219
550.40.4930-52100	Postage	28,720	25,000	25,000	85,000	25,000	25,000	25,000
550.40.4930-52200	Departmental Supplies	1,245	3,680	15,080	23,424	15,000	15,000	15,000
550.40.4930-52400	Print Duplicate & Photocopying	-	-	1,250	-	-	-	-
550.40.4930-54100	Special Departmental Expenses	1,887	-	1,000	5,000	5,000	5,000	5,000
550.40.4930-54500	Contracted Services	11,705	17,079	25,110	40,000	40,000	40,000	40,000
550.40.4930-54530	Credit Card Service Charges	60,090	50,043	53,622	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	4,391	(398)	-	2,000	2,000	2,000	2,000
550.40.4930-57300	Furniture and Equipment			-	-	-	-	-
	Total Expenditures 40.4930	129,754	117,857	143,674	232,103	163,572	164,216	165,254
	_							
550.70.7300-51100	Salaries	5,716	-	-	-	-	-	-
550.70.7300-51500	Public Employees Retirement	546	-	-	-	-	-	-
550.70.7300-51504	Deferred Compensation	17	-	-	-	-	-	-
550.70.7300-51700	Disability Insurance	44	-	-	13	-	-	-
550.70.7300-51900	Group Health & Life Ins	570	-	-	349	-	-	-
550.70.7300-51930	Medicare/Employer Porti	83	-	-	31	-	-	-
550.70.7300-54500	Contracted Services	182,624	36,322	2,696,506	99,979	-	-	-
550.70.7300-57800	Contra Capital	(182,624)	181,165	(3,312,420)	-	-	-	-
	Total Expenditures 70.7300	6,976	217,487	(615,914)	100,372			-
550.70.7340-51300	Overtime			56,959	234,269	-	-	-
550.70.7340-51500	Public Employees Retirement	-	-	-	83	-	-	-
550.70.7340-51504	Deferred Compensation			28	233	-	-	-
550.70.7340-51700	Disability Insurance			322	1,338	-	-	-
550.70.7340-51900	Group Health & Life Ins			7,398	30,440	-	-	-
550.70.7340-51930	Medicare/Employer Porti			826	3,397	-	-	-
550.70.7340-54500	Contracted Services	1,648,625	4,011,864	5,046,838	2,741,348	8,590,000	7,698,000	7,698,000
550.70.7340-56205	Permits - Fees - Licenses	300	75	-	-	-	-	-
550.70.7340-57404	Depr/Amort Expense	-	-	25,856	-	-	-	-
550.70.7340-57800	Contra Capital	(1,655,900)	(4,058,730)	(4,503,331)	-	-	-	-
	Total Expenditures 70.7340	(6,976)	(46,791)	634,896	3,011,108	8,590,000	7,698,000	7,698,000
Expenditure:								
550.80.8230-51100	Salaries	8,558	8,493	9,101	9,148	9,148	9,422	9,422
550.80.8230-51120	Vacation/Sick Leave	598	247	135	176	-	-	-
550.80.8230-51500	Public Employee's Retirement	2,597	1,994	2,180	1,893	1,893	1,900	2,129
550.80.8230-51504	Deferred Compensation	50	51	82	91	91	94	94
550.80.8230-51600	Worker's Compensation Insurance	103	94	71	80	80	95	110
550.80.8230-51700	Disability Insurance	79	76	87	88	88	91	91
550.80.8230-51900	Group Health & Life Insurance	2,677	2,490	2,334	2,500	2,500	2,625	2,569
550.80.8230-51907	OPEB Cost Allocation	-	651	347	317	304	274	454
550.80.8230-51930	Medicare/Employer Portion	132	121	144	133	133	137	137
	Total Expenditures 80.8230	14,794	14,216	14,481	14,426	14,237	14,638	15,006

Fund: 550	Water Authority							
		Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
550.90.9000-51500	Dublia Empleyada Delivement (DEDC)		246 646	275 652	404.262	404 244	404 500	405.746
	Public Employee's Retirement (PERS)		346,646	375,652	401,363	401,344	404,500	425,746
550.90.9000-51503	Pension Expense	1,159,497	1,016,239	(223,146)	-	-	-	-
550.90.9000-51907	OPEB Cost Allocation	80,284	(96,617)	(260,123)	-	-	-	-
	Total Expenditures 90.9000	1,239,781	1,266,268	(107,617)	401,363	401,344	404,500	425,746
550.98.9800-37800	Transfer Out	(159,879)	-	-	-	-	-	-
	Total Expenditures 98.9800	(159,879)	-	-		-	-	-
	Fund: 550 Total Expenditure:	9,804,441	9,570,525	7,461,718	13,524,864	18,623,929	17,960,465	18,259,114
	Grand Total Revenues:	12,260,343	12,457,186	13,838,551	13,535,516	12,049,675	12,011,345	12,225,750
	Grand Total Expenditures:	9,804,441	9,570,525	7,461,718	13,524,864	18,623,929	17,960,465	18,259,114
	Grand Total Surplus / (Deficit)	2,455,902	2,886,660	6,376,833	10,652	(6,574,254)	(5,949,120)	(6,033,364)
	_							
	Fund Balances (Deficits) - Beginning of Year	28,035,924	30,491,826	33,378,486	39,755,319	39,755,319	39,765,971	39,765,971
	Fund Balances (Deficits) - End of Year	30,491,826	33,378,486	39,755,319	39,765,971	33,181,065	33,816,851	33,732,608

	Pico Rivera Innovative Municipa				Year-End			
		Actual	Actual	Actual	Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-2
Revenue:								
560.00.0000-43100	Interest Income	18,342	13,478	136,884	280,648	_	_	
560.00.0000-43150	Principal Income	2,007	-	-	200,010	_	_	
560.00.0000-45000	State Grants	2,007	323.931	246,661		_	_	
560.00.0000-47200	Miscellaneous Revenue	-	4,951	112,230	-	-	-	
					-	-	-	
560.00.0000-47610	Cost Reimbursements	-	-	1,110	-	-	-	
560.00.0000-47750	Gen/Demand and Collections	14,733,649	17,342,761	23,141,613	27,250,091	23,655,274	26,168,819	29,333
560.00.0000-47751	PRIME Future	65,128	51,694	44,562	-	-	-	
560.00.0000-47752	Resource Adequacy Sale	-	631,152	706,494	-	-	-	
	Fund: 560 Total Revenue:	14,819,127	18,367,968	24,389,553	27,530,739	23,655,274	26,168,819	29,333
Expenditure:								
560.11.1110-51100	Salaries	234,041	211,951	174,790	263,114	267,056	281,015	309
560.11.1110-51120	Vacation/Sick Leave	1,901	16,436	5,129	13,099	13,099	13,099	13
560.11.1110-51200	Hourly Salaries	-	-	13,923	3,942	-	-	11
560.11.1110-51500	Public Employee's Retirement	71,250	50,901	42,731	55,269	55,269	56,662	69
560.11.1110-51501	PT Retirement	-	-	522	88	-	-	
560.11.1110-51504	Deferred Compensation	1,200	875	1,084	5,129	2,671	2,811	3
560.11.1110-51600	Worker's Compensation Insurance	2,866	2,381	1,477	2,340	2,340	2,826	3
560.11.1110-51700	Disability Insurance	1,883	1,955	1,645	2,437	2,437	2,510	2
560.11.1110-51900	Group Health & Life Insurance	21,358	24,157	32,171	43,255	43,255	45,417	55
560.11.1110-51900	·	4,913	643	-	2,865	2,865	3,008	3
	Cash Back Incentive Pay		825	563	1,500			2
560.11.1110-51903	Auto Allowance	1,500				1,500	1,575	2
560.11.1110-51904	Technology Stipend	450	248	169	450	450	473	
560.11.1110-51905	Bilingual Pay	-	-	-	2,025	240	252	
560.11.1110-51906	Post Employment Health Plan	-	141	204	630	630	662	1
560.11.1110-51907	OPEB Cost Allocation	-	16,551	7,410	8,881	8,881	8,185	14
560.11.1110-51930	Medicare/Employer Portion	3,493	3,270	2,991	3,872	3,872	4,075	4
560.11.1110-54500	Contracted Services Total Expenditure 11.1110	344,855	330,332	284,809	84,500 493,396	404,565	422,570	496
	Total Expenditure 11.1110	344,855	330,332	284,809	493,396	404,565	422,570	496
Expenditure:								
560.16.1600-51100	Salaries	75,942	820	-	-	-	-	
560.16.1600-51120	Vacation/Sick Leave Accrual Pay-Out	11,844	(3,477)	(14,181)	-	-	-	
560.16.1600-51500	Public Employee's Retirement	47,799	262	-	-	-	-	
560.16.1600-51504	Deferred Compensation	1,000	-	-	-	-	-	
560.16.1600-51600	Worker's Compensation Insurance	2,317	9	-	-	-	-	
560.16.1600-51700	Disability Insurance	643	27	-	-	-	-	
560.16.1600-51900	Group Health & Life Insurance	8,904	217	_	-	_	_	
560.16.1600-51905	Bilingual Pay	600	-	-	-	-	-	
560.16.1600-51930	Medicare/Employer Portion	1,143	82	_	_	_	_	
560.16.1600-52100	Postage	4,360	8,540	4,912	19,793	13,705	14,277	14
560.16.1600-52200	Departmental Supplies	4,300	-	4,912	1,500	1,500	1,500	1
				307				1
560.16.1600-52205	Office Supplies	317	181		1,000	1,000	1,000	
560.16.1600-52300	Advertising and Publications	29,999	5,721	7,252	24,245	18,400	18,400	18
560.16.1600-52400	Print, Duplicate, Photocopy	957	5,141	2,212	8,188	5,200	5,200	5
560.16.1600-52600	Membership and Dues	170	1,560	799	56,980	56,980	58,674	58
560.16.1600-52700	Books and Periodicals	327	-	-	-	-	-	
560.16.1600-52800	Software	593	490	343	211	-	-	
560.16.1600-53200	Mileage Reimbursement	-	74	144	250	250	250	
560.16.1600-53500	Small Tools and Equipment	2,223	-	214	1,500	1,500	1,500	1
560.16.1600-54300	Telephone	2,388	2,388	2,388	2,000	3,000	3,000	3
560.16.1600-54800	Convention and Meeting Expense	179	165	6,190	3,200	3,200	3,200	3
560.16.1600-54900	Professional Development	-	199	175	1,500	1,500	1,500	1
560.16.1600-56910	Legal Service	-	8,109	4,054	2,000	12,850	12,850	12
560.16.1600-56992	Bank Service Charges	985	-	-	1,470	5,000	25,000	25
000.10.1000 00002								
560.16.1600-57300	Furniture and Equipment	-	-	4,554	-	-	-	

		Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
560.16.1635-54275	Purchased Power - PRIME	13,559,205	15,565,916	16,865,660	15,165,053	13,668,832	16,238,119	21,614,7
560.16.1635-54276	Net Energy Metering (NEM) Expense	19,564	12,054	35,328	22,000	22,000	22,000	22,0
560.16.1635-54277	Resource Adequacy Purchase	443,975	1,031,821	846,987	4,020,541	3,623,865	4,052,523	5,403,6
560.16.1635-54300	Telephone			-	-	-	-	-
560.16.1635-54400	Professional Services	691,663	678,776	661,852	667,695	765,314	685,314	721,2
560.16.1635-56992	Bank Service Charges	-	985	1,670	-	-	-	-
560.16.1635-56975	Grant Expense	-	323,931	246,661	-	-	-	-
	Total Expenditure 16.1635	14,714,407	17,613,482	18,658,158	19,875,289	18,080,011	20,997,956	27,761,7
	_							
560.16.1638-52300	Advertising & Publications	99	99	-	-	-	-	-
560.16.1638-52305	Marketing - PRIME	1,318	-	-	41,750	35,750	35,750	35,7
560.16.1638-54400	Professional Services	20,000	-	-	20,000	25,000	25,000	25,0
560.16.1638-52310	Research and Development - PRIME	-	-	510	25,000	25,000	25,000	25,0
	Total Expenditure 16.1638	21,417	99	510	86,750	85,750	85,750	85,7
	-	·			·	·	•	•
Expenditure:								
560.20.2000-51100	Salaries	14,154	14,948	16,822	31,804	31,804	34,025	46,8
560.20.2000-51120	Vacation/Sick Leave	1,309	745	537	1,953	1,671	1,671	1,6
560.20.2000-51500	Public Employee's Retirement	3,816	3,482	4,166	6,582	6,582	6,861	10,5
560.20.2000-51504	Deferred Compensation	25	25	233	318	318	340	4
560.20.2000-51600	Worker's Compensation Insurance	140	160	132	279	279	342	5
560.20.2000-51700	Disability Insurance	98	134	162	291	291	299	4
560.20.2000-51900	Group Health & Life Insurance	659	487	555	3,084	3,084	3,238	4,0
560.20.2000-51901	Cash Back Incentive Pay	597	551	551	551	551	578	5
560.20.2000-51903	Auto Allowance	270	288	300	300	300	315	6
560.20.2000-51904	Technology Stipend	101	90	90	90	90	95	1
560.20.2000-51906	Post Employment Health Plan	91	94	109	110	110	116	2
560.20.2000-51907	OPEB Cost Allocation	-	1,160	676	1,058	1,058	991	2,2
560.20.2000-51930	Medicare/Employer Portion	242	224	290	461	461	493	6
	Total Expenditure 20.2000	21,502	22,386	24,623	46,881	46,599	49,364	69,1
560.80.8230-51100	Salaries	927	-	-	-	-	-	-
560.80.8230-51120	Vacation/Sick Leave	199	-	-	-	-	-	-
560.80.8230-51500	Public Employee's Retirement	2,379	-	-	-	-	-	-
560.80.8230-51600	Worker's Compensation Insurance	129	-	-	-	-	-	-
560.80.8230-51700	Disability Insurance	13	-	-	-	-	-	-
560.80.8230-51900	Group Health & Life Insurance	90	-	-	-	-	-	-
560.80.8230-51930	Medicare/Employer Portion	21	-	-	-	-	-	
	Total Expenditure 80.8230 _	3,757	-	-	-	-	-	-
E60 00 0000 F4500	Dension Eymones	604.444	(745 470)	(00.705)				
560.90.9000-51503	Pension Expense	634,444	(715,478)	(98,785)	-	-	-	•
560.90.9000-51907	OPEB Cost Allocation	71,780	(58,787)	46,678	-	-	-	-
	Total Expenditure 90.9000	706,224	(774,265)	(52,107)		-		
	Fund: 560 Total Expenditure:	16,175,633	17,222,541	18,935,357	20,626,153	18,741,010	21,701,991	28,559,3
	Grand Total Revenues:	14,819,127	18,367,968	24,389,553	27,530,739	23,655,274	26,168,819	29,333,4
	Grand Total Expenditures: _ Grand Total Surplus / (Deficit)	16,175,633 (1,356,506)	17,222,541	18,935,357 5,454,196	20,626,153 6,904,586	18,741,010 4,914,264	21,701,991 4,466,828	28,559,3 774,1
	=	(1,330,300)	1,140,427	5,734,130	0,304,300	7,314,204	7,700,020	114,1
Enr	nd Balances (Deficits) - Beginning of Year	5,141,215	3,784,709	4,930,136	10,384,332	10,384,332	17,288,918	17,288,9
Fui	(Donono) - Deginning of Teal _	0,171,213	5,,07,,03	7,000,100	10,007,002	10,007,002	11,200,310	11,200,

unu.	561	Pico Rivera Innovative Municip	ar Energy (Fr	CIWIL) POWER	moice Progra	Year-End			
			Actual	Actual	Actual	Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	561.00.0000-47750	Gen/Demand and Collections	-	-	-	-	-	-	300,000
		Fund: 561 Total Revenue:	-	-	-	-	-	-	300,000
	Expenditure:								
	561.11.1111-52305	Marketing - PRIME	-	-	-	-	-	-	50,000
		Total Expenditure 11.1110	-	-	-	-	-	-	50,000
		Fund: 560 Total Expenditure:	-	-			-		50,000
		Grand Total Revenues:	-	-	-	-	-	-	300,000
		Grand Total Expenditures:	-	-	-	-	-	-	50,000
		Grand Total Surplus / (Deficit)		-	-	-	-	-	250,000
			·	·	·				
	Func	Balances (Deficits) - Beginning of Year	-						
		Fund Balances (Deficits) - End of Year	-	-	-	-	_	-	250,000

Fund:	570	Golf Course				Year-End			
			Actual	Actual	Actual	Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	570.00.0000-47200	Miscellaneous Revenue	38,806	18,287	713	50,000	28,000	28,000	28,000
	570.00.0000-48300	Green Fees	743,967	350,433	280,365	318,000	318,000	355,400	504,224
	570.00.0000-48400	Driving Range Fees	262,576	90,871	64,161	128,000	128,000	146,000	216,329
	570.00.0000-48660	Golf Course Concessions	150,083	301,724	313,111	310,000	310,000	310,000	376,000
	570.00.0000-48680	Golf Lessons	16,010	-	7,081	12,000	12,000	13,000	50,000
	570.00.0000-48700	Merchandise Sales	81,706	18,603	19,231	36,500	36,500	46,000	46,000
	570.00.0000-48820	Rentals	143,888	67,959	39,197	45,000	45,000	45,000	45,000
	570.00.0000-48835	Technology Surcharge	-	-	31,683	-	-	-	-
		Fund: 570 Total Revenue:	1,437,035	847,877	755,540	899,500	877,500	943,400	1,265,553
	Expenditure:								
	570.16.1620-51300	Overtime	157	839	1,501	-	-	-	-
	570.16.1620-51504	Deferred Compensation	3	2	-	-	-	-	-
	570.16.1620-51700	Disability Insurance	1	6	6	-	-	-	-
	570.16.1620-51900	Group Health and Life Ins	14	145	124	-	-	-	-
	570.16.1620-51907	OPEB Cost Allocation	-	-	273	250	-	-	-
	570.16.1620-51930	Medicare/Employer Portion	2	12	22	-	-	-	-
	570.16.1620-52100	Postage	100	-	126	300	300	300	-
	570.16.1620-52200	Departmental Supplies	37,680	31,742	41,504	40,700	40,700	40,700	11,900
	570.16.1620-52205	Office Supplies	1,139	2,401	2,821	3,600	3,600	3,600	3,000
	570.16.1620-52210	Supplies/Chemicals	13,487	15,528	16,662	30,500	30,500	30,500	55,800
	570.16.1620-52300	Advertising And Publications	3,306	5,978	2,628	7,200	7,200	7,200	3,800
	570.16.1620-53150	Fuel	-	-	20	-	-	-	-
	570.16.1620-53300	Equipment Repairs and Maintenance	5,740	9,186	24,694	22,480	22,480	22,480	26,000
	570.16.1620-53301	Equipment Rental	39,128	41,381	36,937	88,062	88,062	88,062	50,500
	570.16.1620-53400	Building and Grounds Maintenance	7,420	-	32,805	-	-	-	-
	570.16.1620-53440	Plumbing Supplies	-	-	359	5,000	5,000	5,000	14,500
	570.16.1620-53500	Small Tools and Equipment's	11,193	16,817	8,238	13,200	13,200	13,200	13,200
	570.16.1620-54200	Utilities	199,973	188,522	239,996	210,000	210,000	210,000	210,000
	570.16.1620-54500	Contracted Services	65,173	77,178	120,001	157,272	123,820	123,820	125,648
	570.16.1620-54530	Credit Card Service Charges	35,128	16,901	13,099	14,994	14,400	14,400	26,400
	570.16.1620-54670	Tree Care	1,150	-	10,475	27,000	27,000	27,000	20,000
	570.16.1620-54700	Insurance & Surety Bonds	69,295	66,440	62,309	75,000	75,000	75,000	75,000
	570.16.1620-55300	Food & Beverage	(21,694)	(48,983)	(96,332)	-	-	-	-
	570.16.1620-55301	Restaurant & Banquet Supplies	7,221	4,691	62,214	98,550	98,550	98,550	150,000
	570.16.1620-56100	Contracted - Payroll Expense	617,000	655,000	696,458	700,000	700,000	700,000	753,000
	570.16.1620-56200	Management Fees	36,000	46,567	48,665	86,125	60,000	60,000	158,000
	570.16.1620-56205	Permit - Fees - Licenses	41,475	30,000	22,834	72,000	72,000	72,000	72,000
	570.16.1620-56300	Pro Shop Merchandise	63,963	13,944	13,218	20,000	20,000	20,000	20,000
	570.16.1620-56800	Cable T.V. Access	1,493	1,902	2,896	3,456	2,400	2,400	3,000
	570.16.1620-57210	Capital Assets			-	203,100	-	-	203,100
	570.16.1620-57800	Contra Capital			(8,081)	-	-	-	-
	570.16.1620-57300	Furniture and Equipment	4,000	2,300	9,989	7,000	7,000	7,000	13,000
	570.16.1620-57404	Depreciation/Amortization Expense	31,650	26,463	28,149	4,906	-	-	-
	570.16.1620-58500	Bad Debt Total Expenditure 16.1620	18,346 1,289,543	-	-	1,890,695	-	-	2,007,848

und:	570	Golf Course							
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Expenditure:								
	570.20.2000-51100	Salaries	4,197	14,904	16,822	30,396	30,396	32,501	19,780
	570.20.2000-51120	Vacation/Sick Leave	-	400	537	1,374	-	-	-
	570.20.2000-51500	Public Employee's Retirement	1,618	3,447	4,166	6,291	6,291	6,553	4,469
	570.20.2000-51504	Deferred Compensation	25	25	233	304	304	325	198
	570.20.2000-51600	Worker's Compensation Insurance	70	159	132	266	266	327	231
	570.20.2000-51700	Disability Insurance	41	130	162	181	171	176	176
	570.20.2000-51900	Group Health & Life Insurance	29	478	555	1,012	1,012	1,063	591
	570.20.2000-51901	Cash Back Incentive Pay	551	551	551	551	551	578	551
	570.20.2000-51903	Auto Allowance	-	288	300	600	600	630	300
	570.20.2000-51904	Technology Stipend	-	90	90	180	180	189	90
	570.20.2000-51906	Post Employment Health Plan	-	91	109	221	221	232	126
	570.20.2000-51907	OPEB Cost Allocation	-	1,160	676	1,011	1,011	947	954
	570.20.2000-51930	Medicare/Employer Portion	68	214	290	441	441	471	287
		Total Expenditures 20.2000	6,599	21,936	24,623	42,828	41,444	43,992	27,754
	570.90.9000-51503	Contracted Services	-	27,102	2,559	-	-	-	-
		Total Expenditures 70.7300		27,102	2,559	-	-	-	
		Fund: 570 Total Expenditure:	1,296,142	1,254,001	1,421,792	1,933,523	1,662,656	1,665,204	2,035,602
		Grand Total Revenues:	1,437,035	847,877	755,540	899,500	877,500	943,400	1,265,553
		Grand Total Expenditures:	1,296,142	1,254,001	1,421,792	1,933,523	1,662,656	1,665,204	2,035,602
		Grand Total Surplus / (Deficit)	140,893	(406,124)	(666,252)	(1,034,023)	(785,156)	(721,804)	(770,049)
		=	·	·		·	·	·	
		Fund Balances (Deficits) - Beginning of Year	(2,674,128)	(2,533,235)	(2,939,360)	(3,604,403)	(3,604,403)	(4,638,426)	(4,638,426)
		Fund Balances (Deficits) - End of Year	(2,533,235)	(2,939,360)	(3,604,403)	(4,638,426)	(4,389,559)	(5,360,230)	(5,408,474)

iiu.	590	Recreation Area Complex	Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
							Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	590.00.0000-43100	Interest Income	1,083	(5,330)	12,853	13,580	11,920	10,180	10,180
	590.00.0000-43105	Interest and penalty	125,860	57,433	8,610	-	-	-	-
	590.00.0000-43116	Investment Fair Value Gain (Loss)	120,000	07,400	(528)	10,663	_	_	_
	590.00.0000-47200	Miscellaneous Revenue	3,777	168	(020)	-	_	_	_
	590.00.0000-48820	Rentals	278,848	289,607	309,768	322,479	318,456	328,010	326,500
	330.00.0000-40020	Fund: 590 Total Revenue:	409,568	341,878	330,704	346,722	330,376	338,190	336,680
	Expenditure:	Tuna. 550 Total Nevenue.	403,300	041,070	300,704	040,722	330,370	330,130	000,000
	590.11.1110-51100	Salaries	43,976	38,588	41,141	49,177	49,177	51,846	89,310
	590.11.1110-51120	Vacation/Sick Leave	1,846	7,575	4,936	3,000	1,072	1,072	1,072
	590.11.1110-51500	Public Employee's Retirement	12,359	8,239	8,076	10,178	10,178	10,454	20,180
	590.11.1110-51504	Deferred Compensation	-	-	294	3,000	492	519	893
	590.11.1110-51600	Worker's Compensation Insurance	538	434	322	431	431	521	1,044
	590.11.1110-51700	Disability Insurance	388	326	313	291	303	312	733
	590.11.1110-51900	Group Health & Life Insurance	135	432	572	1,012	1,012	1,063	4,198
	590.11.1110-51901	Cash Back Incentive Pay	2,277	1,754	1,432	1,432	1,432	1,504	2,865
	590.11.1110-51903	Auto Allowance	1,200	1,013	900	1,200	1,200	1,260	1,920
	590.11.1110-51904	Technology Stipend	180	124	270	360	360	378	540
	590.11.1110-51906	Post Employment Health Plan	240	310	378	481	481	505	793
	590.11.1110-51907	OPEB Cost Allocation	_	3,393	1,406	1,635	1,635	1,510	4,308
	590.11.1110-51930	Medicare/Employer Portion	713	702	739	713	713	752	1,295
	590.11.1110-54400	Professional Services	82,026	54,173	-	84,000	90,000	90,000	90,000
	590.11.1110-54500	Contracted Services	-	67,500	(67,500)	-	-	-	-
	590.11.1110-58500	Bad Debt	384,122	-	(01,000)	8,610	_	_	_
	000.11.1110	Total Expenditure 11.1110	530,000	184,563	(6,722)	165,520	158,486	161,696	219,150
			000,000	,	(0,: ==)	.00,020	.00,100	,	
	590.16.1610-54200	Utilities	1,975	3,338	853	-	_	-	_
	590.16.1610-54500	Contracted Services	-	-	8,175	6,825	_	_	_
	590.16.1610-57404	Dept/Amort Expense	78,247	30,305	1,718	274	_	-	_
		Total Expenditure 16.1610	80,222	33,642	10,745	7,099		-	
		· -			<u> </u>	•			
	590.90.9000-51503	Pension Expense	81,011	(42,018)	(6,821)	-	-	-	_
		Total Expenditure 90.9000	81,011	(42,018)	(6,821)	_		-	
		Fund: 590 Total Expenditure:	691,234	176,188	(2,798)	172,619	158,486	161,696	219,150
		Grand Total Revenues:	409,568	341,878	330,704	346,722	330,376	338,190	336,680
		Grand Total Expenditures:	691,234	176,188	(2,798)	172,619	158,486	161,696	219,150
		Grand Total Surplus / (Deficit)	(281,665)	165,690	333,501	174,103	171,890	176,494	117,530
		=							
	Fund	d Balances (Deficits) - Beginning of Year	483,984	202,318	368,008	701,510	701,510	875,613	875,613
		Fund Balances (Deficits) - End of Year	202,318	368,008	701,510	875,613	873,400	1,052,107	993,143

Fund:	638	Surface Transportati	on Program I	Local (STPL) F	- Federal				
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	638.00.0000-44800	Federal Grants	-	-	268,579	35,024	-	-	-
	638.00.0000-47900	Transfer In	-	-	-	343	-	-	-
		Fund: 638 Total Revenue:	-		268,579	35,367	-	-	-
	Expenditure:								
	638.70.7300-54500	Contracted Services	-	-	311,701	255,299	-	-	-
		Total Expenditure 70.7300	-	-	311,701	255,299	-	-	
		Fund: 638 Total Expenditure:			311,701	255,299	-	-	-
		Grand Total Revenues:	-	-	268,579	35,367	-	-	-
		Grand Total Expenditures:	-	-	311,701	255,299	-	-	-
		Grand Total Surplus / (Deficit)	-	-	(43,122)	(219,932)	-	-	-
	Fund Baland	ces (Deficits) - Beginning of Year _	(343)	(343)	(343)	(43,465)	(43,465)	(263,397)	(263,397)
	Fund	Balances (Deficits) - End of Year _	(343)	(343)	(43,465)	(263,397)	(43,465)	(263,397)	(263,397)

Fund:	640	American Recovery Plan				Year-End			
			Actual	Actual	Actual	Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	640.00.0000-45160	American Rescue Plan Act of 2021	-	10,227,800	-	-	-	-	-
	640.00.0000-47900	Transfer In	-	-	-	-	-	-	-
		Fund: 640 Total Revenue:		10,227,800		-	-	-	-
	Expenditure:								
	640.15.1500-54500	Contracted Services	-	10,227,800	-	-	-	-	-
		Total Expenditures 20.2000	-	10,227,800		-	-	-	-
		-							
	640.70.7340-54500	Contracted Services	-	-	-	-	-	-	-
		Total Expenditures 70.7340	-	-	-	-	-	-	-
		Fund: 640 Total Expenditure:	-	10,227,800					
		Grand Total Revenues:	-	10,227,800		-	-	-	-
		Grand Total Expenditures:	-	10,227,800	-	-	-	-	-
		Grand Total Surplus / (Deficit)	-	(0)	-				-
		Fund Balances (Deficits) - Beginning of Year	-	-		(0)	(0)	(0)	(0)
		Fund Balances (Deficits) - End of Year	-	(0)	-	(0)	(0)	(0)	(0)

und:	661	Highway Bridge Progr	am (HBP)						
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	661.00.0000-44800	Federal Grants	-	1,594	317,607	3,869,647	3,869,647	14,173,154	1,638,248
	661.70.7300-44800	Federal Grants	-	32,440	-	-	-	-	-
	661.00.0000-47900	Transfer In	-	-	-	1,836	-	-	-
		Fund: 661 Total Revenue:	-	34,034	317,607	3,871,483	3,869,647	14,173,154	1,638,248
	Expenditure:								
	661.70.7300-51100	Salaries	-	3,552	4,577	-	-	-	-
	661.70.7300-51600	Workers Compensation	-	41	36	-	-	-	-
	661.70.7300-54500	Contracted Services	-	32,440	455,036	351,290	3,869,647	14,173,154	1,638,248
		Total Expenditures 70.7300	-	36,033	459,649	351,290	3,869,647	14,173,154	1,638,248
		Fund: 661 Total Expenditure:	-	36,033	459,649	351,290	3,869,647	14,173,154	1,638,248
		Grand Total Revenues:	-	34,034	317,607	3,871,483	3,869,647	14,173,154	1,638,248
		Grand Total Expenditures:	-	36,033	459,649	351,290	3,869,647	14,173,154	1,638,248
		Grand Total Surplus / (Deficit)	-	(1,999)	(142,042)	3,520,193	-	0	-
	Fund Balance	es (Deficits) - Beginning of Year	163	163	(1,836)	(143,878)	(143,878)	3,376,315	3,376,315
	Fund B	Balances (Deficits) - End of Year	163	(1,836)	(143,878)	3,376,315	(143,878)	3,376,315	3,376,315

und:	670	Used Oil Recycle							
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	670.00.0000-43100	Interest Income	338	(1,244)	1,552	1,420	1,420	1,210	1,210
	670.00.0000-43116	Investment Fair Value Gain (Loss)			(288)	1,027	-	-	-
	670.00.0000-45000	State Grants	7,610	-	9,634	9,000	9,000	9,200	8,776
		Fund: 670 Total Revenue:	7,948	(1,244)	10,897	11,447	10,420	10,410	9,986
	Expenditure:								
	670.30.3035-54500	Contracted Services	18,754	7,693	-	36,196	26,562	26,562	26,562
		Total Expenditure 30.3035	18,754	7,693	-	36,196	26,562	26,562	26,562
		Fund: 670 Total Expenditure:	18,754	7,693	-	36,196	26,562	26,562	26,562
		Grand Total Revenues:	7,948	(1,244)	10,897	11,447	10,420	10,410	9,986
		Grand Total Expenditures:	18,754	7,693	-	36,196	26,562	26,562	26,562
		Grand Total Surplus / (Deficit)	(10,806)	(8,937)	10,897	(24,749)	(16,142)	(16,152)	(16,576)
	Fund B	alances (Deficits) - Beginning of Year	92,873	82,066	73,129	84,027	84,027	59,278	59,278
		und Balances (Deficits) - End of Year	82,066	73,129	84,027	59,278	67,885	43,126	42,702

671	Cal Recycle	Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Revenue:								
671.00.0000-44150	SB 1383 Fee	-	87,835	315,530	414,301	215,655	258,786	460,000
671.00.0000-45112	Misc Local Grants	-	90,036	-	-	-	-	-
671.00.0000-45000	State Grants	-	-	250,000	-	-	-	165,978
	Fund: 671 Total Revenue:	-	177,871	565,530	414,301	215,655	258,786	625,978
Expenditure:								
671.11.1110-51100	Salaries	-	113,125	59,737	103,499	112,067	117,213	123,981
671.11.1110-51120	Vacation/Sick Leave Accrual	-	2,203	15,909	-	-	-	-
671.11.1110-51200	Hourly Salaries	-	-	-	8,266	-	-	16,582
671.11.1110-51500	Public Employee Retirement (PERS)	-	26,724	6,543	23,193	23,193	23,634	28,013
671.11.1110-51501	PT Retirement	-	-	-	-	-	-	622
671.11.1110-51504	Deferred Compensation	-	1,075	-	1,121	1,121	1,172	1,240
671.11.1110-51600	Workers' Compensation	-	1,302	468	982	982	1,179	1,449
671.11.1110-51700	Disability Insurance	-	1,009	254	969	969	998	1,126
671.11.1110-51900	Group Health & Life Ins	-	10,504	3,612	27,883	27,883	29,277	34,609
671.11.1110-51901	Cash Back Incentive Pay	-	161	-	-	-	-	-
671.11.1110-51903	Auto Allowance	-	88	-	-	-	-	300
671.11.1110-51904	Technology Stipend	_	26	-	_	_	-	90
671.11.1110-51905	Bilingual Pay	_	425	(13)	675	360	378	360
671.11.1110-51906	Post Employment Health Plan	-	-	-	-	-	-	126
671.11.1110-51907	OPEB Cost Allocation	_	8,584	4,699	4,300	3,727	3,414	5,980
671.11.1110-51930	Medicare/Employer Portion	_	1,581	1,199	1,625	1,625	1,700	1,798
671.11.1110-52200	Departmental Supplies	-	1,672	-	-	-	-	· -
671.11.1110-52305	Marketing	-	-	-	2,325	4,200	4,200	10,000
671.11.1110-52310	Research & Development	_	_	_	4,200	4,200	4,200	15,000
671.11.1110-54100	Special Departmental Expenses	_	_	_	1,875	-	-	-
671.11.1110-54400	Professional Services	_	_	48,974	16,292	5,600	5,600	10,000
671.11.1110-54500	Contracted Services	_	_	_	287,000	-	-	_
671.11.1110-54900	Professional Development	_	_	_	60	_	_	_
671.11.1110-56910	Legal Service	_	2,085	_	406	_	_	_
0.1.1.1.1.0.000.0	Total Expenditure 11.1110		170,562	141,382	484,671	185,927	192,965	251,275
Expenditure:	Total Experiature 11:1110		170,302	141,302	404,071	103,327	132,303	201,21
671.70.7300-54500	Contracted Services	_	_	253,898	40,850	40,850	40,850	40,850
3 0.1 000-04000	Total Expenditures 70.7300			253,898	40,850	40,850	40,850	40,850
	Total Experiultures 70.7300			200,030	+0,000	+0,000	+0,000	+0,030
	Fund: 671 Total Expenditure:		170,562	395,279	525,521	226,777	233,815	292,125
	r und. or i rotal Expenditure.	-	110,002	555,215	020,021	220,111	200,010	202,120
	Grand Total Revenues:	_	177,871	565,530	414,301	215,655	258,786	625,978
	Grand Total Expenditures:	-	177,571	395,279	525,521	215,635	233,815	292,12
	Grand Total Surplus / (Deficit)		7,309	170,250	(111,220)	(11,122)	24,971	333,853
	=		7,509	110,230	(111,220)	(11,122)	27,311	333,830
E	nd Balances (Deficits) - Beginning of Year	_	-	7,309	177,559	177,559	66,339	66,339
			-	1.309	111,009	111,009		00,338

		Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Revenue:								
690.00.0000-43100	Interest Income	1,698	(8,420)	12,276	10,938	8,680	7,420	7,4
690.00.0000-43116	Investment Fair Value Gain (Loss)			(5,932)	7,773	-	-	
690.00.0000-45000	State Grants	988,455	897,904	1,423,983	1,238,234	1,238,234	1,238,234	1,453,0
690.00.0000-46507	Parks and Rec - REACH (Non-Grant)	50	19,280	22,403	19,000	19,000	18,050	18,0
690.00.0000-47200	Miscellaneous Revenue	-	3,161	-	-	-	-	
	Fund: 690 Total Revenue:	990,203	911,925	1,452,730	1,275,945	1,265,914	1,263,704	1,478,5
Expenditure:	_							
690.80.8105-51100	Salaries	93,967	102,450	158,174	126,418	75,623	81,786	135,8
690.80.8105-51120	Vacation/Sick Leave	1,314	-	431	1,653	1,653	1,653	1,6
690.80.8105-51200	Hourly Salaries	562,069	551,828	513,662	875,803	875,803	902,077	852,0
690.80.8105-51300	Overtime	128	-	-	-	-	-	
690.80.8105-51500	Public Employee's Retirement	24,041	27,989	39,567	32,566	15,651	16,491	19,4
690.80.8105-51501	Public Agency Retirement	20,634	20,260	18,906	32,843	32,843	33,828	31,9
690.80.8105-51504	Deferred Compensation	87	36	211	756	756	818	8
690.80.8105-51600	Worker's Compensation Insurance	813	1,179	5,260	663	663	822	1,0
690.80.8105-51700	Disability Insurance	896	949	1,418	1,151	696	717	-
690.80.8105-51800	Unemployment Insurance	56,862	12,753	689	1,170	-	_	
690.80.8105-51900	Group Health & Life Insurance	26,211	27,239	36,787	29,957	19,626	20,607	22,4
690.80.8105-51905	Bilingual Pay	,	165	588		-		,
690.80.8105-51907	OPEB Cost Allocation	_	3,424	3,611	3,304	2,515	2,382	4,
690.80.8105-51930	Medicare/Employer Portion	9,491	9,479	9,814	8,582	1,097	1,186	1,2
690.80.8105-52100	Postage	-	4	-	40	40	40	1,2
690.80.8105-52200	Departmental Supplies	81	718	5,083	4,800	4,800	4,800	4,8
690.80.8105-52250	Uniforms	13,000	6,827	15,940	5,500	12,500	12,500	10,0
690.80.8105-52400	Print, Duplicate & Photocopy	-	- 0,027	21,834	6,600	12,600	12,600	8,5
690.80.8105-52600	Membership and Dues	-	-	1,760	450	450	450	0,
690.80.8105-52805	Software Licensing	-	-	1,700	10,500	430	430	10,5
690.80.8105-53200	-	-	-	-	600	600	600	10,0
690.80.8105-53500	Mileage Reimbursement Small Tools and Equipment's							
		36,431	22,562	38,599	11,971	15,996	15,996	15,9
690.80.8105-54100	Special Departmental Expenses	94,726	157,484	144,698	156,500	210,000	210,000	111,3
690.80.8105-54300	Telephone Contracted Services	- - 697	24 404	2,414	5,625	1,600	1,600	1,0
690.80.8105-54500	Contracted Services	5,637	31,481	29,462	50,600	28,600	28,600	28,0
690.80.8105-54800	Conventions and Meetings	120	-	991	2,900	2,900	2,900	2,9
690. 80.8105.55285	Event Tickets		-	17,597	7,810	7,810	7,810	7,8
	Total Expenditure 80.8105	946,508	976,826	1,067,496	1,378,762	1,324,822	1,360,263	1,274,4
690.80.8114-54530	Credit Card Service Charges	3	_	-	-	-	-	
	Total Expenditure 80.8114	3	-	-	-			,
	Fund: 690 Total Expenditure:	946,511	976,826	1,067,496	1,378,762	1,324,822	1,360,263	1,274,4
	Grand Total Revenues:	990,203	911,925	1,452,730	1,275,945	1,265,914	1,263,704	1,478,
	Grand Total Expenditures:	946,511	976,826	1,067,496	1,378,762	1,324,822	1,360,263	1,274,4
	Grand Total Surplus / (Deficit)	43,692	(64,901)	385,234	(102,817)	(58,908)	(96,559)	204,
E	nd Balances (Deficits) - Beginning of Year	513,714	557,406	492,505	877,739	877,739	774,922	774,

und:	697	Miscellaneous Local Grants				Vacu Foot			
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	697.00.0000-45000	State Grants	-	-	77,808	10,093,531	10,093,531	93,531	93,531
	697.00.0000-45100	County Grants	-	-	1,000,000	47,500	-	-	-
	697.00.0000-45110	Prop A - LA County Parks - 1992 Alloc	38,539	-	-	-	-	-	-
	697.00.0000-47200	Miscellaneous Revenue	-	-	1,855	18,145	-	-	-
	697.00.0000-49700	Service Connection Fees	24,500	-	-	-	-	-	-
		Fund: 697 Total Revenue:	63,039	-	1,079,663	10,159,176	10,093,531	93,531	93,531
	Expenditure:								
	697.30.3400-54500	Contracted Services	-	-	47,500	-	-	-	-
		Total Expenditure 70.7300		-	47,500	-	-	-	
	697.70.7300-54500	Contracted Services	-	-	-	1,625,773	10,000,000	-	-
	697.70.7300-57100	Land			1,000,000	-	-	-	
		Total Expenditure 70.7300			1,000,000	1,625,773	10,000,000	-	-
	697.80.8000-52600	Membership & Dues	-	-	180	-	-	-	-
	697.80.8000-54500	Contracted Services	-	-	1,290	42,588	42,588	42,588	-
	697.80.8000-54800	Convention & Mtg Expenses	-	-	385	-	-	-	-
		Total Expenditure 80.8000		-	1,855	42,588	42,588	42,588	
	697.80.8104-54500	Contracted Services	-	28,573	645,086	2,359,514	-	-	-
		Total Expenditure 80.8104	-	28,573	645,086	2,359,514	-	-	-
	697.80.8116-51100	Salaries	_	_	_	28,570	28,570	29,427	29,427
	697.80.8116-51120	Vacation/Sick Leave Accrual Pay-Out	_	_	-	1,243	,		
	697.80.8116-51200	Hourly Salaries	3,145	31,238	765	29,000	29,000	29,000	29,000
	697.80.8116-51500	Public Employees Retirement (PERS)	-	625	-	5,913	5,913	5,934	6,649
	697.80.8116-51501	PT Retirement	_	999	29	1,088	1,088	1,088	1,088
	697.80.8116-51504	Deferred Compensation	_	-	-	286	286	294	294
	697.80.8116-51700	Disability Insurance	_	_		276	276	284	284
	697.80.8116-51900	Group Health & Life Ins	_	_		7,689	7,689	8,073	8,777
	697.80.8116-51907	OPEB Cost Allocation	_	_		950	950	857	1,419
	697.80.8116-51930	Medicare/Employer Porti	_	429	11	602	414	427	427
	697.80.8116-52200	Departmental Supplies	1,055	9,004		1,875	1,875	1,875	1,875
	697.80.8116-53200	Mileage Reimbursement	-	-		155	155	155	155
	697.80.8116-54500	Contracted Services	_	101,534	-	104,455	76,787	76,787	76,787
	007.00.01.000	Total Expenditure 80.8116	4,200	143,830	805	182,102	153,003	154,201	156,182
		Fund: 697 Total Expenditure:	4,200	172,402	1,695,246	4,209,977	10,195,591	196,789	156,182
		- and our rotal Exponential of	.,200	,	1,000,210	1,200,011	10,100,001	100,100	100,102
		Grand Total Revenues:	63,039		1,079,663	10,159,176	10,093,531	93,531	93,531
		Grand Total Expenditures:	4,200	172,402	1,695,246	4,209,977	10,195,591	196,789	156,182
		Grand Total Surplus / (Deficit)	58,839	(172,402)	(615,583)	5,949,199	(102,060)	(103,258)	(62,651)
		_		<u> </u>	<u></u>	<u> </u>	<u> </u>		
		Fund Balances (Deficits) - Beginning of Year _	(11,016)	47,824	(124,579)	(740,162)	(740,162)	5,209,037	5,209,037
		Fund Balances (Deficits) - End of Year	47,824	(124,579)	(740,162)	5,209,037	(842,222)	5,105,779	5,146,386

und:	698	Miscellaneous Federal Gr	ants						
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	698.00.0000-44800	Federal Grants	114,280	251,764	770,502	8,499,400	8,379,390	-	300,000
	698.70.7300-44800	Federal Grants	-	-	284,736	-	-	-	-
	698.00.0000-47900	Transfer In	-	-	-	136,614	-	-	-
		Fund: 698 Total Revenue:	114,280	251,764	1,055,239	8,636,014	8,379,390	-	300,000
	Expenditure:								
	698.70.7300-54500	Contracted Services	200	105,485	1,363,965	25,000	8,379,390	-	300,000
	698.70.7300-54521	Design Services	176,300	-	-	-	-	-	-
		Total Expenditure 70.7300	176,500	105,485	1,363,965	25,000	8,379,390	-	300,000
		Fund: 698 Total Expenditure:	176,500	105,485	1,363,965	25,000	8,379,390	-	300,000
		Grand Total Revenues:	114,280	251,764	1,055,239	8,636,014	8,379,390	-	300,000
		Grand Total Expenditures:	176,500	105,485	1,363,965	25,000	8,379,390	-	300,000
		Grand Total Surplus / (Deficit)	(62,219)	146,280	(308,727)	8,611,014	-	-	-
	Ford Balan	O Coltabo Bandanda of Mana	(202.244)	(074 500)	(005.050)	(500,000)	(500,000)	0.077.004	0.077.004
		ces (Deficits) - Beginning of Year	(309,314)	(371,533)	(225,253)	(533,980)	(533,980)	8,077,034	8,077,034
	Fund	Balances (Deficits) - End of Year	(371,533)	(225,253)	(533,980)	8,077,034	(533,980)	8,077,034	8,077,034

					Year-End			
		Actual	Actual	Actual	Estimate	Adopted	Approved	Adopted
Account Numbe	r	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Revenue:								
699.00.0000-450	00 State Grants	94,210	310,750	486,134	11,504,744	9,366,278	4,500,000	411,00
699.00.0000-472		34,210	122	400,134	11,304,744	9,300,270	4,300,000	411,00
699.00.0000-476		2,910	122					
000.00.0000-470	Fund: 699 Total Revenue:	97,119	310,872	486,134	11,504,744	9,366,278	4,500,000	411,00
Expenditure:	r und. 555 Total Revenue.	07,110	010,012	400,104	11,004,144	3,000,270	4,000,000	411,00
699.11.1110-545	00 Contracted Services	_	2,683	142,232	545,697	329,318	329,318	329,31
000.11.11.0	Total Expenditure 11.1110		2,683	142,232	545,697	329,318	329,318	329,31
				112,222			,	,
699.30.3010-545	00 Contracted Services	89,887	47,772	38,120	127,683	105,840	105,840	_
000.00.00.00	Total Expenditure 30.3010	89,887	47,772	38,120	127,683	105,840	105,840	
		00,007	,	55,.25	.2.,000	100,010	100,010	
699.30.3030-541	60 Census	15,186	_	_	_	_	_	_
	Total Expenditure 30.3030	15,186						
		.5,100						
699.30.4020-545	00 Contracted Services	_	_	15,443	94,058	60,000	60,000	60,00
	Total Expenditure 30.4020			15,443	94,058	60,000	60,000	60,00
	••••••				,	,	,	
699.40.4010-511	00 Salaries	4,827	793	_	_	_	_	_
699.40.4010-515		502	207	_	_	_	_	_
699.40.4010-515		5	-	_	-	_	-	_
699.40.4010-516	•		9	-	_	_	_	_
699.40.4010-517	·	46	8	-	_	_	_	_
699.40.4010-519	•	519	105	_	_	_	_	_
699.40.4010-519	•	2	-	_	_	_	_	_
699.40.4010-519		77	12	_	_	_	_	_
	Total Expenditure 40.4010	5,978	1,135					-
	•							
699.70.7300-511	00 Salaries	-	5,064	855	633	-	-	-
699.70.7300-515	00 Public Employees Retirement (PERS)	-	1,250	231	153	-	-	-
699.70.7300-515	04 Deferred Compensation	-	14	1	6	-	-	-
699.70.7300-516	00 Workers Compensation	-	58	7	-	-	-	-
699.70.7300-517	00 Disability Insurance	-	43	6	5	-	-	-
699.70.7300-519	00 Group Health & Life Ins	-	479	9	15	-	-	-
699.70.7300-519	30 Medicare/Employer Porti	-	71	14	9	-	-	-
699.70.7300-545	00 Contracted Services	326,537	100,444	521,055	9,520,999	9,269,242	4,500,000	411,00
	Total Expenditure 70.7300	326,537	107,424	522,178	9,521,820	9,269,242	4,500,000	411,00
699.80.8100-512	00 Hourly Salaries			358	-	-	-	-
699.80.8100-515	OO Public Employees Retirement (PERS)			44	-	-	-	-
699.80.8100-515				8	-	-	-	-
699.80.8100-519				34	-	-	-	-
699.80.8100-519	30 Medicare/Employer Porti			3	-	-	-	-
699.80.8100-545	-	-	-	6,718	474,563	-	-	-
	Total Expenditure 80.8100			7,166	474,563			-
	Fund: 699 Total Expenditure:	437,588	159,013	725,139	10,763,821	9,764,400	4,995,158	800,31
	Crand Tatal Basers	07 440	240 072	406 424	14 504 744	0.266.270	4 E00 000	444.00
	Grand Total Expenditures:	97,119	310,872	486,134	11,504,744	9,366,278	4,500,000	411,00
	Grand Total Expenditures: Grand Total Surplus / (Deficit)	437,588 (340,469)	159,013 151,859	725,139 (239,005)	10,763,821 740,923	9,764,400 (398,122)	4,995,158 (495,158)	800,31 (389,31
	Grand Total Surplus / (Deficit)	(340,403)	101,000	(233,003)	140,323	(330,122)	(433,130)	(308,31
	Fund Balances (Deficits) - Beginning of Year	(93,443)	(433,912)	(282,053)	(521,058)	(521,058)	219,865	219,86
	. and balances (benefit) - beginning or fear	(55,445)						

	Successor - DS FUND				Year-End			
		Actual	Actual	Actual	Estimate	Adopted	Approved	Adopted
Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
Revenue:								
851.00.0000-43100	Interest Income	8	17,786	9,371	15,288	-	-	-
851.00.0000-43116	Investment Fair Value Gain (Loss)			(6,551)	7,391	-	-	-
851.00.0000-47120	Gain on asset disposal	-	-	92,809	-	-	-	-
851.00.0000-47200	Miscellaneous Revenue	-	(103)	-	-	-	-	-
851.00.0000-47900	Transfer In	5,403,730	8,578,307	6,621,325	2,130,000	1,065,000	1,065,000	1,190,00
Expenditure:	Fund: 851 Total Revenue:	5,403,738	8,595,990	6,716,953	2,152,679	1,065,000	1,065,000	1,190,0
851.00.0000-56990	Interest Expense	803,231	899,989	1,773,511	_	_	_	_
031.00.0000-30930	Total Expenditure 00.0000	803,231	899,989	1,773,511				
		003,231	033,303	1,770,311				
851.20.2000-51100	Salaries	10,338	35,888	40,348	72,181	72,181	76,570	65,0
851.20.2000-51120	Vacation/Sick Leave	1,309	400	1,074	2,323	671	671	6
851.20.2000-51500	Public Employee's Retirement	3,464	8,364	10,014	14,938	14,938	15,439	14,6
851.20.2000-51504	Deferred Compensation	50	50	557	722	722	766	6
851.20.2000-51600	Worker's Compensation Insurance	140	384	316	633	633	770	7
851.20.2000-51700	Disability Insurance	107	244	393	555	555	572	6
851.20.2000-51900	Group Health & Life Insurance	270	2,815	3,015	6,168	6,168	6,477	3,4
851.20.2000-51901	Cash Back Incentive Pay	1,102	1,102	1,102	1,102	1,102	1,157	1,3
851.20.2000-51903	Auto Allowance	60	818	780	1,560	1,560	1,638	1,2
851.20.2000-51904	Technology Stipend	23	289	270	540	540	567	4
851.20.2000-51906	Post Employment Health Plan	24	239	286	546	546	574	. 5
851.20.2000-51907	OPEB Cost Allocation		3,341	2,294	2,400	2,400	2,230	3,1
851.20.2000-51930	Medicare/Employer Portion	192	507	690	1,047	1,047	1,110	9
	Total Expenditure 20.2000	17,079	54,440	61,139	104,715	103,063	108,541	93,4
	_							
851.20.2010-56991	Bond Issuance Cost	-	232,695	3,368	-	-	-	-
	Total Expenditure 20.2010	-	232,695	3,368		-	-	-
851.30.3020-51100	Salaries	-	-	5,375	-	-	-	-
851.30.3020-51500	Public Employee's Retirement	-	-	1,234	-	-	-	-
851.30.3020-51600	Worker's Compensation Insurance	-	-	42	-	-	-	-
851.30.3020-51700	Disability Insurance	-	-	48	-	-	-	-
851.30.3020-51900	Group Health & Life Insurance	-	-	781	-	-	-	-
851.30.3020-51930	Medicare/Employer Portion	-	-	65	-	-	-	-
	Total Expenditure 30.3020	-	-	7,546	•	•	•	-
851.50.5000-54100	Special Departmental Expenses	_	_	168,209	_	_	_	_
851.50.5000-54500	Contracted Services	22,880	9,496	7,580	7,000	7,000	7,000	21,0
851.50.5000-56910	Legal Service	,	215	3,617	970	970	970	50,9
851.50.5000-56990	Interest Expense	1,473,150	1,479,324	206,430	123,254	123,254	67,874	67,8
851.50.5000-57404	Dept/Amort Expense	1,235	1,130	1,233	206	-	-	-
001.00.0000 07 10 1	Total Expenditure 50.5000	1,497,265	1,490,165	387,070	131,430	131,224	75,844	139,8
	• –			· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	·
851.90.9000-57404	Dept/Amort Expense	3,527	3,239	3,532	-	-	-	-
	Total Expenditure 90.9000	3,527	3,239	3,532	-	-	-	
	Fund: 851 Total Expenditure:	2,321,101	2,680,528	2,236,165	236,145	234,287	184,385	233,3
	Grand Total Revenues:	5,403,738	8,595,990	6,716,953	2,152,679	1,065,000	1,065,000	1,190,0
	Grand Total Surplus / (Deficit)	2,321,101	2,680,528	2,236,165	236,145	234,287	184,385	233,3
	Grand Total Surplus / (Deficit) =	3,082,638	5,915,462	4,480,789	1,916,534	830,713	880,615	956,6
F	d Balances (Deficits) - Beginning of Year	(116,051,767)	(112,969,129)	(107,053,667)	(102,572,878)	(102,572,878)	(100,656,344)	(100,656,3
Fund								

und:	852	Redevelopment Obligation I	Retirement Fu	und					
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
		Dadamalarana Danasata Tan							
	852.00.0000-40600	Redevelopment Property Tax			-	-	-	-	-
	852.00.0000-40900	County Deferral (RDA)	4,260,880	4,957,246	3,824,139	2,885,682	-	-	-
	852.00.0000-43100	Interest Income	32,867	(188,754)	139,165	121,920	121,920	104,100	104,100
	852.00.0000-43116	Investment Fair Value Gain (Loss)			(18,964)	63,093	-	-	-
		Fund: 852 Total Revenue:	4,293,747	4,768,492	3,944,340	3,070,695	121,920	104,100	104,100
	Expenditure:								
	852.50.5000-57120	Loss on sale of property	-	-	1,971	-	-	-	-
		Total Expenditure 50.5000	-		1,971	•	•	-	
	852.98.9800-56900	Transfer Out	5,403,730	2,104,937	5,556,325	-	-	-	-
		Total Expenditure 98.9800	5,403,730	2,104,937	5,556,325	-	-	-	-
		Fund: 852 Total Expenditure:	5,403,730	2,104,937	5,558,295	-	-	-	
		Grand Total Revenues:	4,293,747	4,768,492	3,944,340	3,070,695	121,920	104,100	104,100
		Grand Total Expenditures:	5,403,730	2,104,937	5,558,295	-	-	-	-
		Grand Total Surplus / (Deficit)	(1,109,983)	2,663,555	(1,613,956)	3,070,695	121,920	104,100	104,100
		=	·					·	·
	Fund Bala	ances (Deficits) - Beginning of Year	2,785,675	1,675,692	4,339,247	2,725,292	2,725,292	5,795,987	5,795,987
	Fur	nd Balances (Deficits) - End of Year	1,675,692	4,339,247	2,725,292	5,795,987	2,847,212	5,900,087	5,900,087

Fund:	875	Section 115 PRSP-Trust							
			Actual	Actual	Actual	Year-End Estimate	Adopted	Approved	Adopted
	Account Number		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	FY 2024-25
	Revenue:								
	875.00.0000-48004	Other Income - Section 115 PRSP Trust	285,165	(192,302)	115,059	118,793	-	-	-
		Fund: 875 Total Revenue:	285,165	(192,302)	115,059	118,793	-	-	-
	Expenditure:								
	875.20.2010-56992	Bank Service Charges			7,026	4,994	-	-	-
		Total Expenditure 9800	-	-	7,026	4,994	-	-	-
		Fund: 875 Total Expenditure:			7,026	4,994		-	-
		Grand Total Revenues:	285,165	(192,302)	115,059	118,793	-	-	-
		Grand Total Expenditures:	-	-	7,026	4,994	-	-	-
		Grand Total Surplus / (Deficit)	285,165	(192,302)	108,033	113,799	-	-	-
		=	·	·	·	·	·	·	
		Fund Balances (Deficits) - Beginning of Year	1,087,825	1,372,990	1,180,688	1,288,720	1,288,720	1,402,519	1,402,519
		Fund Balances (Deficits) - End of Year	1,372,990	1,180,688	1,288,720	1,402,519	1,288,720	1,402,519	1,402,519



City of Pico Rivera Capital Improvement Program Fiscal Years 2024-25 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 a five (5) year period. 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, storm water 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 an overview of the program by project type, year, and funding source.

This proposed Year Two of the 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. In "Year Two" of the biennial budget, we updated the CIP to incorporate the changes in the community needs and the City Council's priorities for the remaining fiscal years of the Five (5) Year CIP. With the City Council's approval, the FY 2024-25 updated CIP will become the capital budget for which project funding will be authorized. The remaining years of the CIP 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 will be presented on each of the planned dates to the City Council as follows:

May 14 - Overview – Proposed Year Two of the Five-Year Capital Improvement Plan (CIP)

- June 11 Public Hearing FY 2024-25 Proposed (Preliminary) Operating Budget and Year Two of the Five-Year CIP
- June 25 Adoption FY 2024-25 Proposed Operating Budget and Year Two of the Five-Year CIP

The final CIP was adopted by the City Council with the Operating Budget on June 25, 2024.

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 Year Two of the Five (5) Year CIP, FY 2024-28 is \$243 million. Of this amount, \$114 million represents funds carried over from FY 2023-24. In building the CIP, the City reports \$37.7 million in unfunded scheduled projects, including Residential Street Repair, Wastewater (Sewer), ADA Improvements, and Parks projects.

As we continue our work to perfect the Long-Term Strategic Plan, these unfunded needs will have to be addressed and incorporated in future budgets.

Project by FY, including both funded and unfunded projects

						Sum of Year Two of
	Estimated	Sum of FY	Sum of FY	Sum of FY	Sum of FY	5-Year CIP
Projects	Carryover	2024-2025	2025-2026	2026-2027	2027-2028	Total Budget
1STREETS	12,634,600	15,444,005	13,690,000	13,090,000	13,090,000	67,948,605
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	480,000
Durfee Ave Underpass Project	155,086					155,086
Major Arterials Signing and Striping Project	165,000					165,000
Major Corridors Median Beautification Project	3,397,217	400,000	400,000			4,197,217
Overlay Improvements on Whittier Boulevard	284,743					284,743
Residential Resurfacing Program - Overlay and Reconstruction	3,706,123	1,754,005				5,460,128
Restoration of Entrance Monuments	77,647					77,647
Road Resurfacing Program - Overlay and Reconstruction	1,838,000	12,000,000	12,000,000	12,000,000	12,000,000	49,838,000
Rosemead Blvd Median Beautification Project	2,406,310	200,000	200,000			2,806,310
Rosemead/Beverly Rd Intersection Improvements - Hot Spots - Grant, not Measure R Local Return	350,690					350,690
Telegraph Road over Rio Hondo Channel Bridge Project	7,522	200,000	200,000	200,000	200,000	807,522
Underpasses Improvements (Passons, Paramount & Rosemead) BOD Report	46,263	500,000	500,000	500,000	500,000	2,046,263
2BRIDGES	14,485,750	5,379,748	20,966,925	25,287,072	500,000	66,619,495
Annual Citywide Bridge Repairs Project		200,000	200,000	500,000	500,000	1,400,000
Bridge Preventative Maintenance Prog-Coop Agreement with LACPW	50,869					50,869
Pico Rivera Regional Bikeway Project	3,815,214	30,000				3,845,214
Rehabilitation Telegraph Rd Bridge Over San Gabriel River	5,397,517	1,638,248	16,694,102			23,729,867
Rehabilitation Washington Blvd Bridge Over Rio Hondo River	5,129,017	3,211,500	4,072,823	24,787,072		37,200,412
Slauson Avenue over San Gabriel River Bridge Seismic Retrofit	27,868					27,868
Whittier Blvd. Underpass East of Orange St. Slope Repairs	65,266	300,000				365,266
3WATER	19,772,683	7,698,000	3,463,000	500,000		31,433,683
Advance Metering Infrastructure (AMI)	335,671					335,671
City Yard Generator, Transfer Switch & Main Electrical Panel	273,390					273,390
PFAS Treatment System Project	2,850,830					2,850,830
PFAS Treatment System Project - Phase II - Federalize	3,350,000					3,350,000
Pressure Relief Sustaining Valve Stations	551,034					551,034
Storage Tanks	3,144,000	3,490,000				6,634,000
Water Distribution System Pressure Zone Partition	750,000					750,000
Water Facility Improvements	1,500,000			500,000		2,000,000

Projects	Estimated Carryover	Sum of FY 2024-2025	Sum of FY 2025-2026	Sum of FY 2026-2027	Sum of FY 2027-2028	Sum of Year Two of 5-Year CIP Total Budget
Water Main Improvements	5,255,806	4,208,000	3,463,000			12,926,806
Water Main Replacement (W110)	1,511,954					1,511,954
Water Wells 7,8,9 & 10 Destruction Project	250,000					250,000
4PARKS	45,290,866	170,000		500,000		45,960,866
Dog Park	2,332,403					2,332,403
Park Exercising Equipment	900,000					900,000
Pico Park Playground Resurfacing	250,000					250,000
Pico Park Security Camera System	198,784					198,784
Renovation of Rio Hondo Park Playgrounds	26,156					26,156
Rio Hondo Park	8,500,000	170,000				8,670,000
Rio Hondo Park - Soccer Field	588,696					588,696
Rivera Park Batting Cage	600,000					600,000
Rivera Park enhanced safety netting on field	75,000					75,000
Rivera Park Playground/Surfacing Replacement				500,000		500,000
Rivera Park Sandbox Playground Resurfacing	100,000					100,000
Smith Park Aquatic Center Renovation	28,951,126					28,951,126
Smith Park Security Camera System	218,702					218,702
Smith Park Stadium Bleachers Storage Installation	50,000					50,000
Smith Park Stadium Turf Replacement	1,300,000					1,300,000
Smith Park/Rio Vista Fence Replacements (multiple locations)	150,000					150,000
The PAD Park - Design	1,050,000					1,050,000
5FACILITIES	12,969,048	2,420,000	1,450,000	1,100,000	800,000	18,739,048
ADA Improvements	1,100,000	800,000	1,100,000	800,000	800,000	4,600,000
Bus Shelter Improvements Project	599,839	300,000	300,000	300,000		1,499,839
City Hall Electric Vehicle Charging Stations (EVCS)	244,688					244,688
City Yard - NPDES Compliance	17,055					17,055
Construction - Water Main Replacement W41,W98,W110	6,502,455					6,502,455
Council Chambers A V B Upgrades and Accessibility Improvements	399,442	1,200,000				1,599,442
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 (26) Interior and (36) Exterior Doors	600,000					600,000

						Sum of Year Two of
	Estimated	Sum of FY	Sum of FY	Sum of FY	Sum of FY	5-Year CIP
Projects	Carryover	2024-2025	2025-2026	2026-2027	2027-2028	Total Budget
Pico Park Indoor Restrooms Renovation	150,000					150,000
Pico Park Outdoor Field Restroom Replacement	330,611					330,611
Pico Park Outdoor Gymnasium Restroom Renovation	400,000					400,000
Pico Park Roof	310,000					310,000
Rivera Park Kitchen Renovation			50,000			50,000
Rivera Park Office/Auditorium/Lobby Flooring replacement		120,000				120,000
Rivera Park Sound Panels	90,000					90,000
Smith Park Stadium PA Sound System	5,699					5,699
Teen Center Renovation - Construction	794,259					794,259
Rivera Park - new roof for office	300,000					300,000
6TRAFFIC	5,958,497	20,000				5,978,497
Beverly Blvd - TSSP	13,993					13,993
Citywide Sign Audit and Roadway Safety Sign Enhancement Project	2,823,197					2,823,197
CitywideTraffic Signal Safety Enhancements Project	2,149,118					2,149,118
HSIP Cycle 8 - Traffic Signal Upgrades	9,177					9,177
Intelligent Transportation System (ITS) Master Plan	32,131					32,131
School Crossings Safety Enhancements Project	288,406	20,000				308,406
Slauson Avenue Traffic Signal Synchronization Project (TSSP)	297,969					297,969
Washington Blvd Traffic Signal Synchronization Program	344,506					344,506
7STORMDRAINS	3,075,226	1,102,647	997,000	550,000	550,000	6,274,873
Bartolo Storm Drain Improvements and Relinquishment	672,882					672,882
Catch Basin Device Installation	350,000					350,000
NPDES Infrastructure Projects	980,000	550,000	550,000	550,000	550,000	3,180,000
Sewer Main Improvements	1,072,344	552,647	447,000			2,071,991
Grand Total	114,186,671	32,234,400	40,566,925	41,027,072	14,940,000	242,955,068

Project by FY, including both funded and unfunded projects

																	American						
			SB1- Traffic						Transportatio		Public Image			2018 Series	Capital		Recovery	Bridge					
		Air Quality	Congestion F	Proposition A						Measure A	Enhancement				mprovement Fund		Plan			Miscellaneous I			
Projects	General Fund In	nprovement 200	202	A 205	C 206	Measure K	Measure M I 208	vieasure w 209	Acccount 210	A 215	(PIE) 220	Support #: 250	14.218 280	Part 305	400	Authority 550	(ARPA) 640	(HBP) 661	Local Grant 697	Federal Grant 698		Unfunded (Grand Total
Sum of FY 2024-25 (Includes Estimated Carryover)	265,110	186,792		899,839			4,880,527							4,754,518		27,044,727			8,662,048			5,855,841 1	
1STREETS	203,110	100,732	2,783,541	033,033	2.237.514		296.263	400.000	70.000	130,000	1,000,000	300,010		4,404,518	11,164,908		4,272,433	0,040,072	0,002,040	125,000	4,741,545		28,078,605
Annual Sidewalk Improvements Project			_, ,		_,	400,000		,	70,000					.,,	,,						.,,		470,000
Annual Signing and Striping Project						120,000			,														120,000
Durfee Ave Underpass Project					61,601	,									93,485								155,086
Major Arterials Signing and Striping Project					, , , , ,	40,000									,					125,000			165,000
Major Corridors Median Beautification Project					870,473	640,829									505,372					-,	1,780,542		3,797,217
Overlay Improvements on Whittier Boulevard			105,002		147,099	2,642								30,001	,-						,,-		284,743
Residential Resurfacing Program - Overlay and Reconstruction								100,000						3,836,517	446,673						1,076,938		5,460,128
Restoration of Entrance Monuments															77,647	,							77,647
Road Resurfacing Program - Overlay and Reconstruction			2,678,539		500,000	100,000		200,000						538,000	9,821,461								13,838,000
Rosemead Blvd Median Beautification Project					408,341			100,000							213,904						1,884,065		2,606,310
Rosemead/Beverly Rd Intersection Improvements - Hot Spots - Grant, not Meas	ure R Local Return					350,690																	350,690
Telegraph Road over Rio Hondo Channel Bridge Project						201,156									6,366	i							207,522
Underpasses Improvements (Passons, Paramount & Rosemead) BOD Report					250,000		296,263																546,263
2BRIDGES			300,000		3,092,454	483,997		50,720	32,093					350,000	1,053,045	;		8,840,872		100,000	1,250,400		19,865,498
Annual Citywide Bridge Repairs Project					200,000																		200,000
Bridge Preventative Maintenance Prog-Coop Agreement with LACPW					50,869																		50,869
Pico Rivera Regional Bikeway Project			300,000			118,730	590,226	50,720	32,093					350,000	1,053,045					100,000	1,250,400		3,845,214
Rehabilitation Telegraph Rd Bridge Over San Gabriel River					2,427,966													4,607,799					7,035,765
Rehabilitation Washington Blvd Bridge Over Rio Hondo River					385,752		3,721,691											4,233,073					8,340,517
Slauson Avenue over San Gabriel River Bridge Seismic Retrofit					27,868																		27,868
Whittier Blvd. Underpass East of Orange St. Slope Repairs						365,266																	365,266
3WATER															155,957	24,814,727				2,500,000			27,470,683
Advance Metering Infrastructure (AMI)																335,671							335,671
City Yard Generator, Transfer Switch & Main Electrical Panel															155,957	117,433							273,390
PFAS Treatment System Project																2,850,830							2,850,830
PFAS Treatment System Project - Phase II - Federalize																850,000				2,500,000			3,350,000
Pressure Relief Sustaining Valve Stations																551,034							551,034
Storage Tanks																6,634,000							6,634,000
Water Distribution System Pressure Zone Partition																750,000							750,000
Water Facility Improvements																1,500,000							1,500,000
Water Main Improvements																9,463,806							9,463,806
Water Main Replacement (W110)																1,511,954							1,511,954
Water Wells 7,8,9 & 10 Destruction Project																250,000							250,000
4PARKS															16,119,521				8,662,048	1,050,000	17,654,297	1,975,000	45,460,866
Dog Park															1,332,403	:					1,000,000		2,332,403
Park Exercising Equipment																						900,000	900,000
Pico Park Playground Resurfacing																						250,000	250,000
Pico Park Security Camera System															198,784								198,784
Renovation of Rio Hondo Park Playgrounds																					26,156		26,156
Rio Hondo Park															170,000	1					8,500,000		8,670,000
Rio Hondo Park - Soccer Field															250,000)					338,696		588,696
Rivera Park Batting Cage																						600,000	600,000
Rivera Park enhanced safety netting on field																						75,000	75,000
Rivera Park Sandbox Playground Resurfacing																						100,000	100,000
Smith Park Aquatic Center Renovation															12,499,632				8,662,048		7,789,446		28,951,126
Smith Park Security Camera System															218,702								218,702
Smith Park Stadium Bleachers Storage Installation																						50,000	50,000
Smith Park Stadium Turf Replacement															1,300,000	1							1,300,000
Smith Park/Rio Vista Fence Replacements (multiple locations)															150,000)							150,000
The PAD Park - Design																				1,050,000			1,050,000
5FACILITIES	238,826	186,792		899,839				17,055		150,000	1,000,000	360,616			2,305,569	2,230,000	4,272,455				57,897	3,670,000	15,389,048
ADA Improvements																						1,900,000	1,900,000
Bus Shelter Improvements Project				899,839																			899,839
City Hall Electric Vehicle Charging Stations (EVCS)		186,792																			57,897		244,688
City Yard - NPDES Compliance								17,055															17,055
Construction - Water Main Replacement W41,W98,W110																2,230,000	4,272,455						6,502,455
Council Chambers A V B Upgrades and Accessibility Improvements	238,826										1,000,000	360,616											1,599,442
HVAC Installation (Pico/Rivera Gyms) and Replacement at various City facilities															800,000								800,000
Hydraulic Elevator Repairs															75,000	1							75,000
Parks and Recreation Office HVAC																						250,000	250,000
Pico Park (26) Interior and (36) Exterior Doors																						600,000	600,000
Pico Park Indoor Restrooms Renovation										150,000													150,000
Pico Park Outdoor Field Restroom Replacement															330,611								330,611
Pico Park Outdoor Gymnasium Restroom Renovation																						400,000	400,000
Pico Park Roof																						310,000	310,000
Rivera Park Office/Auditorium/Lobby Flooring replacement																						120,000	120,000
Rivera Park Sound Panels																						90,000	90,000
Smith Park Stadium PA Sound System															5,699	1							5,699

			SB1- Traffic						[ransportatio		Public Image			2018 Series	Capital		American Recovery	Highway Bridge				
			Congestion F						n Dev		Enhancement				Improvement	Water	Plan	Program		Miscellaneous Miscellaneou		
piects	General Fund 100	Improvemen 200	t Relief 202	A 205	C 206	Measure R 207	Measure M 208	Measure W 209	Acccount 210	A 215	(PIE) 220	Support 250	#14.218 280	Part 305	Fund 400	Authority 550	(ARPA) 640	(HBP) 661	Local Grant 697	Federal Grant State Grant 698 699	Unfunded Unfunded	Grand
Teen Center Renovation - Construction	100	200	202	203	200	207	200	209	210	215	220	250	200	303	794,259	330	040	001	037	036 033	Omunaea	79
Rivera Park - new roof for office															300,000							30
6TRAFFIC					665,646	295,208	272,348		65,906											4,679,390		5,97
Beverly Blvd - TSSP					13,993																	1
Citywide Sign Audit and Roadway Safety Sign Enhancement Project						294,027														2,529,170		2,82
CitywideTraffic Signal Safety Enhancements Project							241,398													1,907,720		2,14
HSIP Cycle 8 - Traffic Signal Upgrades					9,177																	
Intelligent Transportation System (ITS) Master Plan						1,181	30,950															3
School Crossings Safety Enhancements Project									65,906											242,500		30
Slauson Avenue Traffic Signal Synchronization Project (TSSP)					297,969																	29
Washington Blvd Traffic Signal Synchronization Program					344,506																	34
7STORMDRAINS	26,284							2,526,598							1,414,150						210,841	
Bartolo Storm Drain Improvements and Relinquishment	26,284							646,598														67
Catch Basin Device Installation								350,000														35
NPDES Infrastructure Projects								1,530,000														1,53
Sewer Main Improvements															1,414,150						210,841	
Sum of FY2025-2026			1,000,000	300,000		1,020,000		650,000	70,000				300,000		1,311,051	3,463,000		20,766,925			10,085,949	
1STREETS			1,000,000		1,150,000		250,000	100,000	70,000						1,261,051						8,838,949	
Annual Sidewalk Improvements Project						200,000			70,000													27
Annual Signing and Striping Project						120,000																12
Major Corridors Median Beautification Project					200,000	200,000																40
Road Resurfacing Program - Overlay and Reconstruction			1,000,000		500,000	300,000		100,000							1,261,051						8,838,949	
Rosemead Blvd Median Beautification Project					200,000																	20
Telegraph Road over Rio Hondo Channel Bridge Project						200,000																20
Underpasses Improvements (Passons, Paramount & Rosemead) BOD Report					250,000		250,000															50
2BRIDGES					200,000													20,766,925				20,96
Annual Citywide Bridge Repairs Project					200,000																	20
Rehabilitation Telegraph Rd Bridge Over San Gabriel River																		16,694,102				16,69
Rehabilitation Washington Blvd Bridge Over Rio Hondo River																		4,072,823				4,07
3WATER																3,463,000						3,46
Water Main Improvements																3,463,000						3,46
5FACILITIES				300,000									300,000		50,000						800,000	
ADA Improvements													300,000								800,000	
Bus Shelter Improvements Project				300,000																		300
Rivera Park Kitchen Renovation															50,000							50
7STORMDRAINS								550,000													447,000	
NPDES Infrastructure Projects								550,000														550
Sewer Main Improvements																					447,000	
Sum of FY2026-2027			1,000,000	300,000		1,020,000		650,000	70,000							500,000		24,787,072				
1STREETS			1,000,000		750,000		250,000	100,000	70,000												9,900,000	
Annual Sidewalk Improvements Project						200,000			70,000													270
Annual Signing and Striping Project						120,000																120
Road Resurfacing Program - Overlay and Reconstruction			1,000,000		500,000	500,000		100,000													9,900,000	
Telegraph Road over Rio Hondo Channel Bridge Project						200,000																200
Underpasses Improvements (Passons, Paramount & Rosemead) BOD Report					250,000		250,000															500
2BRIDGES					500,000													24,787,072				25,28
Annual Citywide Bridge Repairs Project					500,000													04 707 070				500
Rehabilitation Washington Blvd Bridge Over Rio Hondo River																		24,787,072				24,78
3WATER																500,000						50
Water Facility Improvements																500,000					F00 05 -	50 50
4PARKS																					500,000	
Rivera Park Playground/Surfacing Replacement																					500,000	
5FACILITIES				300,000																	800,000	
ADA Improvements				200.05-																	800,000	
Bus Shelter Improvements Project				300,000																		30
7STORMDRAINS								550,000														550
NPDES Infrastructure Projects								550,000														550
Sum of FY2027-2028			1,000,000			1,020,000		650,000	70,000													
1STREETS			1,000,000		850,000		250,000	100,000	70,000												9,800,000	
Annual Sidewalk Improvements Project						200,000			70,000													270
Annual Signing and Striping Project						120,000																12
Road Resurfacing Program - Overlay and Reconstruction			1,000,000		600,000	500,000		100,000													9,800,000	
Telegraph Road over Rio Hondo Channel Bridge Project						200,000																20
Underpasses Improvements (Passons, Paramount & Rosemead) BOD Report					250,000		250,000															50
2BRIDGES					500,000																	50
Annual Citywide Bridge Repairs Project					500,000																	50
5FACILITIES																					800,000	
ADA Improvements																					800,000	
7STORMDRAINS								550,000														55
NPDES Infrastructure Projects								550.000														55

FY 2024-25 Year Two Study Updates

The state of the s			Sum of	Sum of	Sum of	Sum of	Sum of Updated Year Two Studies
Project Name	Funding Source	Sum of Carryover	2024-2025	2025-2026	2026-2027	2027-2028	Total Budget
Bike/Pedestrian Plan Citywide			441,000				441,000
	210		30,000				30,000
	699		411,000				411,000
CA High Speed Rail Authority (HSRA)		202,920					202,920
	699	202,920					202,920
Facilities and Security Master Plan		94,497					94,497
	400	94,497					94,497
GIS Master Plan		15,656					15,656
	208	15,629					15,629
	550	28					28
Historic Whittier Blvd Bicycle and Pedestrian Bridge Study		105,138					105,138
	207	10,670					10,670
	699	94,468					94,468
Metro TOD Planning Grant	255	188,624					188,624
	255	170,231					170,231
AALLA WALLA TOD DIA AALAA AALAAA AALAA AALAAA AALAAAA AAAAAA	400	18,394					18,394
Metro Washington TOD Planning State Grant, not Measure R Local Return	207B	472 472					472 472
December Divid Commission Street & DDT Hardete Street	2078						
Rosemead Blvd Complete Street & BRT Update Study	100	45,000 15,000					45,000 15,000
	207	30,000					30,000
Whittier Boulevard Specific Plan	207	162,273					162,273
willtuer boulevaru specific i fair	100	107,695					107,695
	207	25,015					25,015
	699	29,562					29,562
Pavement Management Program Update		99,296			100,000		199,296
	206	99,296			100,000		199,296
Rosemead/Lakewood Blvd. Complete Corridor Plan		615,334			,		615,334
	400	30,000					30,000
	699	585,334					585,334

							Sum of Updated
			Sum of	Sum of	Sum of	Sum of	Year Two Studies
Project Name	Funding Source	Sum of Carryover	2024-2025	2025-2026	2026-2027	2027-2028	Total Budget
Pico Rivera Citywide Comprehensive Safety Action Plan			400,000				400,000
	208		100,000				100,000
	698		300,000				300,000
Grand Total		1,529,210	841,000		100,000		2,470,210

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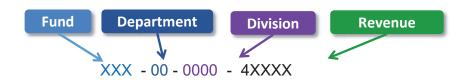
City of Pico Rivera

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:

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

REVENUE ACCOUNTS

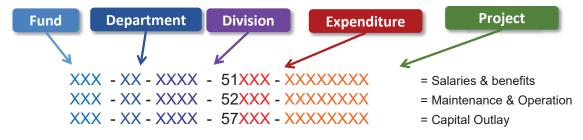
Revenue accounts contain fourteen (14) characters and are structured in the following format.



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
General Fu	ind	Grant Fund	ds.
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 (F
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		
561	PRIME Power Choice Program	Capital Pro	jects Fund
562	Net-Zero Project	400	Capital Improvement
853	Bond Defeasance Fund	450	Financial System Replacement
		490	General Plan CIP
Special Re	venue Funds		
200	Air Quality Improvement	Assessmer	nt District Funds
201	State Gas Tax	230	Lighting Assessment District
202	SB1 - Traffic Congestion Relief	231	Paramount/Mines Assessment District
205	Proposition A	232	Assessment District 95-1 Improvement
206	Proposition C	233	Flossmor Road Sewer Assessment District
207	Measure R		
208	Measure M	Enterprise	<u>Funds</u>
209	Measure W	550	Water Authority
210	Transportation Development Act	551	Water Enterprise
215	Measure A	560	Pico Rivera Innovative Municipal Energy (PRIME)
220	Public Image Enhancement (PIE)	570	Golf Course
221	California Beverage Container	590	Recreation Area Complex
225	Sewer Maintenance		
250	Cable/PEG Support	Successor	
255	Economic Development Sustainability	851	Successor - DS FUND
263	Passons Grade Separation	852	Redevelopment Obligation Retirement Fund
265	Safe Routes to Schools	854	Successor Sales Tax
269	Asset Forfeiture	855	Successor Bond Fund
270	Park Development		
280	Community Development Block Grant (CDBG)	Other Fund	
282	Home Program	300	2009 Lease Revenue Bond
283	CalHome	875	Section 115 PRSP-Trust
290	L&M Income Housing Asset	900	General Long-Term Debt
291	Housing Assistance Program (Section 8)	901	City's General Fixed Asset Account Group (G.F.A.A.G.)
305	2018 Series A Certificates of Participation	990	Deposit Liability Account
640	American Recovery Plan	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
	Administration		Parks & Recreation
1000	City Council	8000	Parks and Recreation Administration
1100	Administration	8100	Recreation Facilities and Programs
1110	City Manager	8101	Child Supervision
1111	Sustainability	8102	Special Events
1120	Intergovernmental - Community Outreach	8103	Sports
1200	City Clerk Administration	8104	Aquatics
1300	Sister City Administration	8105	REACH
1400	City Attorney Administration	8106	REACH - Supplementary Income
1500	Law Enforcement Administration	8107	Contract Instructors
1600	Enterprise Ops Administration	8105	Recreation & Education Accelerating Children's Hopes (REA
1610	Sports Arena Complex	8108	Teen Services
1620	Pico Rivera Golf Course	8109	Rivera Park Batting Cages
1630	PRIME - CCA Administration	8110	Camps
1635	PRIME - CCA Operations	8111	Parks and Recreation Operations
1638	PRIME - CCA Customer Prog-Serv	8113	Concerts in the Parks
		8115	Adaptive Recreation
	Administrative Services	8116	Summer Lunch Programs
2000	Finance Administration	8130	Adult Sports
2010	Accounting	8140	Crossing Guards
2015	Budget and Research	8220	Senior Services
2020	Purchasing	8230	Marketing and Promotions
2030	Payroll	8235	Business and Family Engagement
2040	Grant Management	8240	Parks and Recreation Commission
2050	Utility Billing	8290	Trips and Tours
2090	Licensing	8410	Proposition A
6040	Information Systems	8420	Proposition C
	Human Pasaurcas		Non-Donartmontal

	Human Resources		Non-Departmental
6000	Human Resources Administration	9000	Citywide Non-Departmental
6005	Risk Management	9002	Duplicating-Printing-Paper
6010	Recruitment	9003	Telecommunications-Cable
6020	Training	9004	Debt Service
6030	Health and Wellness	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
		-	Successor Agency
	Community & Economic Development	5000	Successor Agency Administration
3000	Community and Economic Development Admin		
3010	Planning		Capital Improvement Projects
3020	Economic Development	7300	Public Works
3030	Neighborhood Services	7305	Misc State Grants
3035	Environmental-Recycling	7310	Parks & Recreation
3040	Public Safety	7320	Admin & Facilities
3045	Parking Enforcement	7330	Community & Economic Development
3046	Emergenc Preparedness	7340	Water
3050	Social Services	7350	Sewer Maintenance
3060	Licensing		
3090	Housing		Equipment Replacement & Others
3200	Code Enforcement	9300	Equipment Replacement
3400	Community Dev Block Grant Admin	9800	Transfer Control
4020	Building		
	Public Works		
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 Uility - 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
	Taxes		Charges for Services
40100	Sales and Use Taxes	42010	Record Retain Surcharge
40101	Sales and Use Taxes - Measure P	43350	Summer Street Fest
40102	Sales Tax Revenue Contra Account	44150	SB 1383 fee
40200	Franchise Tax	46501	Rec Div-Administration
40400	Property Transfer Tax	46502	Parks and Rec - Facilities & Programs (Waived)
40500	Transient Occupancy Tax	46503	Recreation Division - Child Supervision
40700	Utility Users Tax	46504	Recreation Division - Special Events
40800	Rubbish Franchise Fees	46505	Recreation Division - Youth and Adult Sports
40900	County Deferral (RDA)	46506	Recreation Division - Aquatics
42400	Assessment Revenues	46507	Rec Div-Reach(Non Grant
42500	Ad Valorem Property Tax	46508	Parks and Rec - Youth Sports
44000	Street & Hwy Maint. Sb	46509	Parks and Rec - Adult Sports
44200	Property Tax-In Lieu Of	46510	Contract Program Revenue
44300	State Gasoline Tax 2107	46511	Fees & Program Revenue
44400	State Gasoline Tax 2107.5	46512	Field & Facility Revenue
44500	State Gasoline Tax 2106	46513	Batting Cage Revenue
44600	State Gasoline Tax 2105	46514	Parks and Rec - Teen Services
44650	State Gasoline Tax 2103	46520	Parks and Rec - Go Getters Program
44660	State Gasoline Tax 2030 - RMRA-SB1	46521	Parks and Rec - Go Getters League Fees
45400	Property Tax-A.B. 1197	46601	Comm Svc-Trips & Tours
		46602	Comm Svc-Senior Center
	License and Permits	46603	Comm Svc-Center For The
41000	Certificate of Occupancy Permits	46605	Comm Svc-Community Gard
41100	Business License Fees	46607	Comm Svc-Hope In Action
41101	Business License Fees Tax-Delinquent	46800	Other Current Service C
41105	Business License Processing Fee	46900	Reproduction Charges
41106	Discovered Business License Processing Fee	48830	Credit Card Processing Fee
41110	Business License Late Fee	48835	Technology Surcharge
41111	Business License Delinquent Fee	48836	Training Surcharge - AB 717- fee per permit issued
41115	SB1186 Fee	48840	Current Service Charges
41120	Home Occupation - Planning Review		
41130	Tobacco Retailer License		Use of Money and Property
41200	Business License Permits	43100	Interest Income
41300	Building Permits	43110	Unallocated Interest
41315	General Plan Maintenance Fee	43115	Unallocated unrealized gain or loss
41350	Automated Permit System	43116	Investment Fair Value gain (loss)
41400	Plumbing Permits	43150	Principal Income
41500	Electrical Permits	43200	Rents and Concessions
41600	Strong Motion Plan	43250	Water Right Lease
41700	Heating and Air Conditioning Permits	46200	Sales of City Property
41800 41900	Dog License Fees Other Licenses and Permits	47100 47915	Sales of Property Section 115 PRSP Trust Contribution
42000	Plan Check Fees	48004	Other Income - Section 115 PRSP Trust
42000	Storm Drain	48004 48970	
42300 42600		48970	CBC Rebate Program
46100	Image Enhancement Fees	49002	Gain on Bond Defeasance
46350	Zoning and Planning Fees Residential Parking Permit		
47400	Park Development Fees		
47400	I air Developilietit Fees		



Title

CITY OF PICO RIVERA Revenue Accounts

Acct. No

Title

Fines and Forfeitures Intergovernmental Administrative Citations 42050 44800 Federal Grants 42100 Vehicle Code Fines 44801 Federal Grant (Front Load) 42200 Other Court Fines 44850 Federal Grant (Admin Portion) 42250 Fines & Violation - Fireworks 45000 State Grants 45003 State Grant - Prop C 45100 **County Grants Other Revenues** 42302 Foreclosure Prgm-Registration Measure A - LA County Parks - M&S 45131 42303 Foreclosure Prgm-Penalties 45140 AQMD AB2766 Claim Settlement 42305 45152 COVID-19 (Section 8) 43105 Interest and penalty 45160 American Rescue Plan Act of 2021 45112 Misc Local Grants 45500 C.O.P.S. Program Allocations 46000 Impound Service Charge 45600 Prop. A Funds 46300 45700 Prop. C Funds Parking Permit Inoperative Vehicle Extension 45750 46310 Measure R Fund 45751 46320 Inoperative Vehicle Measure R Fund-Grant Program 47200 Miscellaneous Revenue 45775 Measure M Fund 47220 Donation & Sponsorship 45776 Measure M Fund - Grant Program 47225 Memorial Bench Program 45790 Measure W Fund 47300 Damages To City Property 45800 Bureau of Justice Asst Grant 47310 Restitution 47500 State Mandated Cost/Reimb. 47600 Reimb/Mtc Of State High 47930 HAP Repayment-Fraud Rec 47610 Cost Reimbursements 47935 HAP Repayment-Fraud Rec (Admin) Cost Recovery- Road Impacts (Rubbish Vehicles) HAP Portability-In Revenue 47612 47940 47630 Cost Reimbursement - Non CIP Deposits 47941 HAP Port-In Revenue (Admin) 47850 Inter Departmental Charges 47900 Transfer In **Sports Arena Complex** 47920 Recycling Program Reven 48820 Rentals 48670 Vending Machine Commission 48840 **Current Service Charges** 48700 Merchandise Sales **Golf Course** Water Utility 48300 Green Fees 49100 Metered Water Sales 48400 **Driving Range Fees** 49150 Water Sales-Power Charge 48600 **Tournaments** 49200 Fire Hydrant Rental 48660 Golf Course Concessions Turn On Charges 48670 49300 Vending Machine Commiss 49400 Inspection Fees 48680 Golf Lessons 49500 Water Process Application 48700 Merchandise Sales 49700 Service Connection Fees 49800 Meter Removal / Installation **Municipal Energy** 47750 Gen/Demand and Collections 47751 PRIME Future 47752 Resource Adequacy Sale



CITY OF PICO RIVERA Expense Accounts

Acct. No.	Title	Acct. No.	Title
	Salaries & Benefits		Maintenance & Operation (Continued)
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	54102	Port-In Payment
51600	Worker's Compensation Insurance	54105	Housing Assistance Payments
51700	Disability Insurance	54106	Golf Course Mgt Reimbursement Requests
51800	Unemployment Insurance	54115	COVID-19
51900	Group Health & Life Insurance	54160	Census
51901	Cash Back Incentive Pay	54200	Utilities
51903	Auto Allowance	54250	Purchased Water
51904	Technology Stipend	54275	Purchased Power- PRIME
51905	Bilingual Pay	54276	Net Energy Metering (NEM) Expense
51906	• •	54277	
	Post Employment Health Plan		Resource Adequacy Purchase
51907	OPEB Cost Allocation	54300	Telephone
51908	Certification compensation	54400	Professional Services
51920	Employee Training Tax	54500	Contracted Services
51930	Medicare/Employer Portion	54510	Contract Instructors
51950	CERTBT Trust	54520	CIP Contracted Services
51951	PARS PSP Trust	54521	Design Services
51960	Vacancy Savings	54522	Project Management
51961	Vacancy Savings Offset	54523	Construction Management
01001	vacancy cavings cheek	54524	Quality Control
	Maintananas 9 Onavetian		
50400	Maintenance & Operation	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 Craffiti Abatamant
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
55450			

Appendix 5



CITY OF PICO RIVERA Expense Accounts

Acct. No.	Title	Acct. No.	Title
53450	Swimming Pool Maintenance	55200	Sponsorships
00.00		55250	, ·
	Maintenance & Operation (Continued)		Capital Outlay
55280	Senior Citizen Committee	57100	Land
55285	Event Tickets	57120	Loss On Sale
55300	40Th Anniversary Celebration	57210	Capital Assets
55301	40Th Anniversary Beautf	57300	Furniture and Equipment
55302	50Th Anniversary Celebration	57404	Depreciation/Amortization Expense
55320	Refund/Return Overpayment	57800	Contra Capital
56100	Golflinks-Payroll Expense	57900	Replacement Account
56105	Liability Claim Payments	59000	Overhead Cost Reimbursement
56106	Workers Comp Claim Payments		
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 56010	Transfer Out		
56910 56020	Legal Service		
56920	Economic Development Projects		
56960 56975	City Loan Repayment Grant Expense		
56975 56978	Principal Payment - 2016 Bonds		
56978	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		
00020	- Carlo I Carlo Grand III		

			Fiscal Year							
Function	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Public Safety:										
Police stations	1	1	1	1	1	1	1	1	1	1
Number of patrol units	12	12	12	14	14	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	115.2
Traffic Signals	43	43	47	47	47	47	47	48	50	53
Water:										
Number of active water wells	8	8	8	8	8	8	8	8	8	8
Number of reservoirs	3	3	3	3	3	3	3	3	3	3
Miles of lines & mains	98	98	98	98	98	98	98	98	98	98
Sewer:										
Miles of sanitary sewers	285	285	285	285	285	285	285	285	285	285
Miles of flood control channel	17	17	17	17	17	17	17	17	17	17
Culture and Recreation:										
Number of parks	8	8	8	8	8	8	8	8	9	9
Number of community centers	6	6	6	6	6	6	6	6	6	6

Fiscal Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income (2)	Unemployment Rate (3)
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%
2022-23	60,975	1,698,355	27,853	5.00%

- (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: HDL Companies

		2022-2	3 (1)	2013-14 (2)		
	-		% of Total City		% of Total City	
Employer	Business Type	Employees	Employment	Employees	Employment	
Wal-Mart Supercenter	Department Store	250	0.90%	600	2.22%	
Feit Electric Company, Inc	Warehouse For Distribution	199	0.72%			
Target	Department Store	191	0.69%	186	0.69%	
Parts Authority LLC	Wholesale Business	191	0.69%			
Riviera Nursing & Convalescent	Healthcare & Hospitals	173	0.62%			
Vesta Home	Home Furnishing & Applian	142	0.51%			
Manning Beef LLC	Meat - Miscellaneous	125	0.45%			
American Meat Companies	Meat - Wholesale	120	0.43%			
El Super	Grocery Store	104	0.37%			
Unisource Solutions	Wholesale Business	103	0.37%			
BakeMark	Manufacturer			300	1.11%	
Los Angeles County Sheriff	Patrol Station			153	0.57%	
Home Depot	Retailer			138	0.51%	
Rush Truck Center	New Motor Vehicles			112	0.41%	
Bimbo Bakeries	Distribution Center			110	0.41%	
Lowes	Retailer			105	0.39%	
Total Top Employers	- -	1598	5.75%	1704	6.31%	
Total City Employment (3)		27,800		27,000		

Excludes government and tax-exempt property owners, Source: HDL Companies
 Source: CAFR 2013-2014, removed government and tax-exempt owners
 Total City Labor Force provided by EDD Labor Force Data.

25 Walmart Supercenter

	Fiscal	Year 2022-23	Fiscal Ye	ear 2013-14
	Taxpayers	Business Type	Taxpayers	Business Type
1	Arco AM PM	Service Stations	76	Service Stations
2	Arco AM PM	Service Stations	Arco AM PM	Service Stations
3	Bay Cities Container	Light Industrial/Printers	Arco AM PM	Service Stations
4	Calply	Building Materials	Bay Cities Container	Light Industrial/Printers
5	Chevron	Service Stations	Cal Wholesale Material Supply	Building Materials
6	Chick Fil A	Quick-Service Restaurants	Chevron	Service Stations
7	Cintas	Business Services	Chevron	Service Stations
8	Circle K	Service Stations	Cintas	Business Services
9	Dal Rae	Fine Dining	Circle K	Service Stations
10	Lowes	Building Materials	Food 4 Less	Grocery Stores
11	Marshalls	Family Apparel	Home Depot	Building Materials
12	McDonalds	Quick-Service Restaurants	Lowes	Building Materials
13	Raising Cane's	Quick-Service Restaurants	Marshalls	Family Apparel
14	Ross	Family Apparel	McDonalds	Quick-Service Restaurants
15	Rush Peterbilt Truck Center	New Motor Vehicle Dealers	Oxnard Building Materials	Building Materials
16	Saw Service of America	Heavy Industrial	Pico Rivera Gas & Carwash	Service Stations
17	Shell	Service Stations	Ross	Family Apparel
18	Suez Mobile Water	Drugs/Chemicals	Rush Peterbilt Truck Center	New Motor Vehicle Dealers
19	Sunbelt Rentals	Repair Shop/Equip. Rentals	Saw Service of America	Heavy Industrial
20	Target	Discount Dept Stores	So Cal Material Handling	Warehse/Farm/Const. Equip.
21	Unisource	Office Supplies/Furniture	Target	Discount Dept Stores
22	United Rentals	Repair Shop/Equip. Rentals	Unisource	Office Supplies/Furniture
23	Versai Petroleum	Petroleum Prod/Equipment	United Rentals	Repair Shop/Equip. Rentals
24	Vesta Home	Home Furnishings	USA Gasoline	Service Stations

Walmart Supercenter

Discount Dept Stores

 $\begin{array}{c} Percentage \ of \ Fiscal \ Year \ Total \ Paid \ by \ Top \ 25 \ Accounts = \\ 2022-23 \quad & 58.51\% \\ 2013-14 \quad & 64.25\% \end{array}$

Discount Dept Stores

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

Source: HdL Companies, State Board of Equilization

		2022-23			2013-14		
Taxpayer	Taxable Assessed Value		Percentage of Total City Taxable Assessed Value	Taxable Assessed Value		Percentage of Total City Taxable Assessed Value	
Paramount Pico Rivera Industrial	\$	85,675,510	1.31%				
Vestar California XXVI LLC		80,183,990	1.23%	\$	68,889,447	1.69%	
Center Point Properties Trust		65,645,880	1.00%				
BCORE Mercury Lane Owner LLC		63,240,000	0.97%				
Airef Pico Rivera Distribution Center		63,100,000	1.01%				
TRPF CAM Pico Rivera Venture LLC		56,500,000	0.86%				
Majestic AMB Pico Rivera		48,991,051	0.75%		41,785,092	1.03%	
8540 Whittier Boulevard		42,228,439	0.65%				
Wal-Mart Real Estate Business Trust		39,207,236	0.60%		33,235,309	0.82%	
Pico Rivera Holdings LVT LLC		37,875,481	0.58%				
Iron Mountain Information					31,908,174	0.78%	
Princeton Medical Holdings LLC					28,442,000	0.70%	
Showprop Pico Rivera LLC					27,930,753	0.69%	
General American Life Insurance Company					27,664,017	0.68%	
GGF Pico Rivera LLC					26,707,159	0.66%	
Bakemark Ingredients West					26,503,382	0.65%	
Public Storage Inc					21,761,548	0.54%	
	\$	582,647,587	8.91%	\$	334,826,881	8.24%	

Excludes government and tax-exempt property owners

Total City Value for 2013-14 \$ 4,065,546,441 Total City Value for 2022-23 \$ 6,540,271,859

Source: Los Angeles County Assessor 2022-23 and 2013-14 Combined Tax Rolls

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Other* Property	Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
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
2022-23	4,322,883,001	678,393,685	1,123,348,084	415,534,522	112,567	6,540,271,859	0.0918

Source: Los Angeles County Assessor 2022/23 Combined Tax Rolls

^{*}Other property includes recreational, institutional, vacant, and miscellaneous property.

(Continued)

					Fiscal Year					
Function	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Police:										
Calls dispatched	21,602	21,878	24,523	26,177	25,363	22,854	31,780	29,039	29,532	30,863
Crime reports	9,775	10,725	10,268	7,275	6,680	6,288	5,969	5,255	5,563	5,655
Moving citations	4,822	4,250	3,296	3,146	3,931	3,216	1,770	2,720	3,168	2,480
Parking citations - Sheriff	549	147	171	158	69	167	74	20	22	65
Parking citations issued by Public Safety	16,303	15,152	15,468	16,285	15,985	28,037	16,543	20,974	20,957	20,950
Streets and Highways:										
Asphalt repair (in tons)	160	427	100	2,523	7,263	4,813	4,061	1,312	12,114	30,556
Curb & gutter repair (lineal ft.)	26	530	500	146	121	200	606	1,220	5,904	9,477
Sidewalk repair (lineal ft.)	877	1,200	1,600	2,523	7,263	208	2,008	2,400	9,010	3,449
Traffic signals maintained	42	45	47	47	47	47	47	48	48	47
Water:										
Number of customer accounts	9,393	9,400	9,435	9,435	9,435	9,435	9,450	9,452	9,470	9,514
Average daily consumption (millions of gallons)	5	5	4				4	4	4	4
Water samples taken (annual)	900	1,162	520				728	749	840	650
Sewers:										
Feet of sewer mains root cut/chemically treated	11	11	0*	0	0	0	0	0	0	0
Maintenance:										
Square ft. graffiti removal	95,353	101,419	100,000	150,000	229,000	117,536	89,299	260,000	265,000	273,000
Streetsweeping miles	21,285	21,285	10,400	21,285	21,285	21,285	21,285	21,285	21,285	21,285
Trees trimmed per year	4,258	4,998	5,000	4,000	3,000	2,500	751	614	3,035	2,569
Culture and Recreation:										
Youth sports	856	856	818	671	517	825	292	0	530	1,440
Aquatics	16,179	16,179	6,960	10,715	10,502	11,114	8,811	0	0	0
Recreation classes	16,415	16,415	4,825	4,932	7,076	10,398	5,107	2,289	1,678	1,307
Senior Center participants	117,978	117,978	110,632	135,889	151,669	135,354	97,080	0	5,500	35,636

⁽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. 7352

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PICO RIVERA, CALIFORNIA, ADOPTING AN OPERATING AND CAPITAL BUDGET FOR FISCAL YEAR 2024-25

WHEREAS, the City Council has received and considered the Proposed Budget for Fiscal Year 2024-25, 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 25, 2024 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 2024-25, 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 2024-25, 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 2024-25 are sufficient to fund the appropriations set forth in the Proposed Budget for Fiscal Year 2024-25.

<u>SECTION 3.</u> That the Proposed Appropriations and Transfers Out for all funds for Fiscal Year 2024-25, 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").

RESOLUTION	N NO
Page 2 of 3	

<u>SECTION 5.</u> 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.

<u>SECTION 6</u>. 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:

<u>SECTION 6.1.</u> 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.

<u>SECTION 7</u>. 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 2024-25 ("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. That construction of Capital Improvement Projects requires the use of professional services such as engineering oversight, geo-technical, 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 2024-25, 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, 2024, after thorough review by appropriate Finance Department staff, will either be released or re-appropriated

RESOLUTION NO. 7352 Page 3 of 3

for use in Fiscal Year 2024-25, 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, 2024, will be re-appropriated for use in Fiscal Year 2024-25, 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 25th day of June 2024.

Andrew C. Lara, Mayor

APPROVED AS TO FORM:

∕⊈lasman, City Attorney

Cynthia Ayala, City Clerk

2.5

Garcia, Lutz, Sanchez, Lara AYES:

NOES: None Camacho ABSENT:

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RESOLUTION NO. 7354

Mr.E.

13.4.1.7

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. RESOLUTION NO. 7354 Page 2 of 2

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 25th day of June, 2024.

Andrew C. Lara, Mayor

APPROVED AS TO FORM:

Alvarez-Glasman, City Attorney

Cynthia Ayala, City Clerk

AYES: Garcia, Lutz, Sanchez, Lara

NOES: None ABSENT: Camacho



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

- o Inherently nonspendable
- Portion of net resources that cannot be spent because of their form
- o 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
- o 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

- o Limitation resulting from intended use
- o 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

- o 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 to provide financial stability during market downturns and improve liquidity, which is crucial for procuring energy at competitive rates. Such financial strategies are designed to maintain low and stable rates for customers as a long-term objective.

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 to account for potential changes in the energy market, unforeseen capital needs, or other expenses not anticipated with this operation, and to establish strong capital and liquidity positions.

PRIME is anticipated to achieve financial sustainability. Consequently, these policies will be updated as new information becomes available, warranting adjustments.

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

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 ongoing 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 Rivera 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.

RESOLUTION NO. 7353

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PICO RIVERA, CALIFORNIA, APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2024-25

WHEREAS, the voters of California in November 1979, added Article XIIIB 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 XIIIB of the State constitution by approving Proposition 111 and SB88 (Chapter 60/90); and

WHEREAS, Article XIIIB as modified by Proposition 111 and SB88 (Chapter 60/90) provides that the GANN appropriation limits for the Fiscal Year 2024-25 are calculated by adjusting the appropriations limit for Fiscal Year 2023-24 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 GANN Appropriations Limit for the City for Fiscal Year 2024-25; and

WHEREAS, the City has complied with all the provisions of Article XIIIB as modified by Proposition 111 and SB88 (Chapter 60/90) in determining the Appropriations Limit for Fiscal Year 2024-25.

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

SECTION 1. That the GANN Appropriations Limit for Fiscal Year 2024-25 shall be \$203,717,518 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]

RESOLUTION NO. 7353 Page 2 of 2

APPROVED AND PASSED this 25th day of June 2024.

Andrew C. Lara, Mayor

Alvarez-Glasman, City Attorney

ATTEST:

APPROVED AS TO FORM:

Cynthia Ayala, City Clerk

AYES: Garcia, Lutz, Sanchez, Lara

NOES: None ABSENT: Camacho

EXHIBIT A



CITY OF PICO RIVERA

APPROPRIATIONS SUBJECT TO GANN LIMIT FISCAL YEAR 2024-25

Appropriations limit for FY 2024-25 \$203,717,518

Appropriations subject to the limit for FY 2023-24 (44,671,773) (1)

Amount by which appropriation limit exceeds appropriations subject to the limit \$159,045,745

⁽¹⁾ City of Pico Rivera FY 2024-25 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:

- o 2016 Lease Revenue Bonds
- o 1999 Series A Water Authority Revenue Bonds
- o 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: ABSTAIN: None 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

A. <u>Purposes of Issuance</u> - 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. <u>Approval by the City Council –</u> 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. <u>Maximum Maturity</u> 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.
- 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. <u>Debt Structures</u> 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. <u>Capitalized Interest (Funded Interest)</u> 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. <u>Bond Covenants and Laws</u> 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. <u>Method of Sale -</u> 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. <u>Enterprise Funds It</u> 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. <u>City Charter and State and Federal Laws -</u> 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. <u>Use of Public Financing Authorities</u> 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. <u>Interfund Borrowing</u> 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. <u>Arbitrage Rebate Monitoring</u> 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. <u>Investment of Bond Proceeds</u> 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. <u>Continuing Disclosure</u> 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. <u>Use of Bond Proceeds –</u> 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.
 - 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. Álvarez-Glasman, City Attorney

AYES:

Camacho, Garcia, Lara, Sanchez, Lutz

NOES: ABSENT: None

ABSTAIN:

None

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 CAPITALIZATON".

- 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 Administrate 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. 7324

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 Sections 542014 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 2021 and since then, several developments have been made requiring amendments to Chapter 3.20 (Purchasing) of the Pico Rivera Municipal Code; 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 ("Policy"), (Exhibit "A") has been developed and submitted to the City for review; and

WHEREAS, concurrently herewith, the City Council considered and introduced an Ordinance as required by Section 54201 et seq. of the California Government. Schedule to be adopted at the next Council Meeting.

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 that strive to be responsive to public needs.

SECTION 3. The City Council hereby approves and adopts the Policy.

<u>SECTION 4</u>. 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 12th day of March, 2024.

Andrew C. Lara, Mayor

RESOLUTION NO. 7324 Page 2 of 2

ATTEST:

Cynthia Ayala, City Clerk

AYES:

Camacho, Garcia, Lutz, Lara

APPROVED AS TO FORM:

Arnold M. Alvarez-Ofasman, City Attorney

NOES: ABSENT: None

Sanchez

Appendix 19



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.

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.

Procedures

DOS AND DON'TS

DOS

DON'TS

	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.
П	Do not circumvent established single purchase limits by splitting
Ш	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

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**:

Purch	nases less than \$10,000 No PO is required Invoice approved by the Department Head
	mal Competitive – \$10,000 to \$39,999 Written scope of work or specifications Three quotes or a sole source form approved by the Department Head and Finance Director
	 al Competitive – Purchases equal to or above \$40,000 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 \$40,000 to \$59,999 The City Manager approves purchases up to \$59,999 The City Council approves all Purchases equal to or over \$60,000 by a final staff report or a council resolution
Vehic □	The acquisition of vehicles, which has been deemed necessary by the Public Works Director and City Manager through methods such as cooperative agreements, piggyback contracts, or sole source procurement, shall not require the City Council's approval prior to the purchase. However, if the purchase amount exceeds the City Manager's approval threshold, it must be reported at the next Council meeting for ratification.
	nases require insurance approved by Risk Management unless Risk determines that insurance is not applicable.
	The competitive bidding or competitive selection procedures and 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 \$60,000 if the procurement does not include any federal funding

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 \$10,000 to \$39,999:

- 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 \$40,000 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 \$40,000 or more. The City Manager may approve purchases up to \$59,999. The City Council approves all purchases equal to or over \$60,000 using a final Staff Report or a Council Resolution.

Competitive Bidding is used to procure supplies, general services, and equipment valued at \$40,000 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.

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;
 - o 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)
- 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.

- 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 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.

Evaluation Method for RFPs:

The following evaluation method is recommended:

- 1. All factors are considered and scored according to the established criteria.
- 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	Proposal
		ט	J
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

Although all contracts \$40,000 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 \$60,000 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 \$60,000, 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.

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-l/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-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 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."

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 \$10,000;
- Approved by the Finance Director if the additional expenditures and costs, had they been included in the original contract, would have exceeded \$10,000 but below \$40,000. 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 \$40,000 but below \$60,000. Also, staff should conduct a formal bid or provide a sole source form approved by the City Manager;
- The City Manager has the authority to approve cumulative change orders, up to 10% of the original contract value. If the total change orders are over 10% of the original contract value, City Council approval will be required.
- Approved by the City Council if the additional expenditures and costs, would have exceeded the cumulative change order of 10% of the original contract value.

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.

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.

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)

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.

RESOLUTION NO. 7176 Page 4 of 4

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.

Monica Sánchez, Mayo

ATTEST:

APPROVED AS TO FORM:

Anna M. Jerome, Oity Clerk

Arnold M. Alvarez-Glasman, City Attorney

AYES:

Camacho, Lara, Lutz, Elias, Sanchez

NOES: ABSENT: None

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 costefficient, 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 prefund 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 $\sim 3.0\%$ 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. 7351

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PICO RIVERA, CALIFORNIA, APPROVING THE "INVESTMENT POLICY" FOR FISCAL YEAR 2024-25

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 Exhibit A 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 2024-25 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.

APPROVED AND PASSED this 11th day of June 2024.

Andrew C. Lara, Mayor

APPROVED AS TO FORM:

Cynthia Ayala, City Clerk

Arnold M. Afvarez-Glasman, City Attorney

AYES: Camacho, Garcia, Lutz, Sanchez, Lara

NOES: None

Administrative Services Department

Investment Policy for the City of Pico Rivera and Successor Agency



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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.

<u>Credit Risk</u> – 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.

<u>Market Rate Risk</u> – 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 total portfolio will be 20%.

Bankers Acceptances

Government Code Section 53601 (g): Up to twenty percent (20%) of the City's total 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 total 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 total 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 total 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 in the rating category of "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 short-term rating category 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 category (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 total portfolio which may be invested. For Negotiable certificates of deposits greater than the FDIC insured amount,

the issuer must be have short term ratings category 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 total 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 total 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 in rating category of "AA" or better by one NRSRO. No more than 5% of the total portfolio may be invested in any single issuer.

Supranational Securities

Government Code Section 53601 (q): A maximum of 20% of the City's total 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" rating category or better by one NRSRO. No more than 10% of the total portfolio may be invested in any single issuer.

Money Market Funds

Government Code Section 53601 (I): 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-I et seq.) may be purchased if they meet the requirements of Government Code Section 53601 (I). No more than 20 percent of the total portfolio 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.

Placement Service Deposits

Government Code Section 53601.8: A local agency that has the authority under law to invest funds, at its discretion, may invest a portion of its surplus funds in deposits at a commercial bank, savings back, savings and loan association, or credit union that uses a private sector entity that assists in the placement of deposits. The private placement service that allows local agencies to purchase more than \$250,000 in demand deposits, money market accounts, or CDs from a single financial institution while still maintaining FDIC insurance coverage. The financial institution facilitates the trading of deposits among the participating institutions in amounts that are less than \$250,000 each so that FDIC coverage is maintained. No more than 50 percent of the total portfolio held by a local agency may be invested in a combination of placement service funds (e.g., CDARS) and Certificates of Deposit. Under a provision sunsetting on January 1, 2026, the maximum percentage of the total portfolio reverts back to 30%.

Other Investments

Other investments that are or become legal investments pursuant to the 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 sunsetting 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.
- **Bib.** 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 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 <u>modified duration</u>).
- **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).
- PLACEMENT SERVICE DEPOSITS. A private service that allows local agencies to invest in FDIC-insured deposits with one or more banks, savings and loans, and credit unions located in the United States. IntraFi (formerly known as CDARS) is an example of an entity that provides this service.
- **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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ACFR - (see Annual Comprehensive Financial Report).

<u>Accounting Method</u> – 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.

<u>Accrual Basis</u> – The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

<u>Adopted Budget</u> – The City Council approved annual budget establishing the legal authority for the expenditure of funds set forth in the adopting City Council budget resolution.

<u>Americans with Disabilities Act (ADA)</u> – 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.

<u>Annual Comprehensive Financial Report (ACFR)</u> – The official annual report of the City's financial condition, which encompasses all funds, at the conclusion of the fiscal year.

<u>Appropriation</u> – A legal authorization granted by a legislative body to make expenditures and to incur obligation for specific purposes.

<u>Appropriation Account</u> – 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.

<u>Appropriation Limit</u> – 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.

<u>Assessed Valuation</u> – A dollar value placed on real estate or other property by the County of Los Angeles as a basis for levying property taxes.

<u>Audit</u> – 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.

<u>Balanced Budget</u> – A budget in which planned operating expenditures do not exceed planned operating revenues available.

<u>Bond</u> – 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.

<u>**Budget**</u> – A plan of financial operation embodying a summary and detail of authorized expenditures for a given period and the proposed means of financing them.



<u>California Public Employees' Retirement System (CalPERS)</u> – Statewide retirement system that covers all full-time employees of the City of Pico Rivera

CalPERS - (see California Public Employees' Retirement System).

<u>Capital Assets</u> – 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.

<u>Capital Expenditure</u> – An expenditure that results in or contributes to the acquisition or construction of a capital asset.

<u>Capital Improvement Program (CIP)</u> – 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).

<u>Certified Public Accountant (CPA)</u> – 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.

<u>Charges for Services</u> – Reimbursement for services rendered to the public or to some other program/fund in the City.

<u>CIP</u> – (see Capital Improvement Program).

<u>Community Development Block Grant (CDBG)</u> – 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.

<u>Consumer Price Index (CPI)</u> – 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.

<u>Cost Allocation</u> – A method used to charge General Fund overhead costs to other funds.

CPA – (see Certified Public Accountant).

CPI – (see Consumer Price Index).

<u>Debt Service</u> – The repayment of principal and/or interest on borrowed funds.

<u>Debt Service Funds</u> – Governmental fund type used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest.

<u>Debt Service Requirement</u> – 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.

<u>Deficit</u> – The excess of liabilities of a fund over its assets.

<u>Department</u> – The basic organizational entity of government that is functionally unique in its delivery of services.

<u>Depreciation</u> – Expiration the service life of capital assets attributable to wear and tear, deterioration,



action of the physical elements, inadequacy, or obsolescence.

<u>Developer Fees</u> – 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.

<u>Fee</u> – A general term used for any charge levied by government for providing as service or permitting an activity.

<u>Fiduciary Funds</u> – 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.

<u>Fiscal Year (FY)</u> – 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.

<u>Fixed Assets</u> – Purchases of physical inventory items that are intended to be held or used for long term, such as equipment or infrastructure.

ETE – (see Full-Time Equivalent Position).

Full-Time Equivalent Position (FTE) - Staffing collectively based on a 2,080-hour year.

<u>Fund</u> – 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.

EY – (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.



<u>Generally Accepted Accounting Principles (GAAP)</u> – Uniform minimum standards for financial accounting and recording.

<u>Governmental Accounting Standards Board (GASB)</u> – Develops standardized reporting for government entities.

<u>Governmental Fund</u> – 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.

<u>Grants</u> – Contributions, gifts, or assets from another government entity to be used or expended for a specified purpose, activity, or facility.

<u>HUD</u> – 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.

<u>Indirect Costs</u> – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

<u>Infrastructure</u> – Facilities that support the daily life and growth of the City, for example roads, water lines, public buildings, and parks.

<u>Interfund Transfers</u> – 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.

<u>Internal Service Fund</u> – 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.

<u>Long Term Financial Plan</u> – A combination of financial forecasting and strategizing to identify future challenges and opportunities, causes of fiscal imbalances and strategies to secure financial sustainability.

<u>Mandate</u> – Legislation passed by the state or federal government requiring action or provision of services or programs.

<u>Memoranda of Understanding (MOU)</u> – 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.



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).

<u>Object Code</u> – 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.

<u>Operating Expenses</u> – The cost for personnel, materials and equipment that are required for a department to perform its functions.

<u>Operating Revenue</u> – Funds received as income to pay for ongoing operations.

Operating Transfers – Legally authorized transfers from a fund receiving revenue to the fund through

<u>Ordinance</u> – 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.

<u>Organization Chart</u> – A pictorial representation of the administrative and functional structure of a City unit.

<u>Other Funds</u> – Within this budget document, those funds that are not included as part of the General Fund.

<u>Owners Participation Agreement (OPA)</u> – 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.

<u>Performance Measures</u> – 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.

<u>Program Budget</u> – A budget wherein expenditures are based primarily on program of work and the performance of certain functions.

<u>Professional Services</u> – 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.



<u>Proprietary Fund</u> – 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.

<u>Public Employees' Pension Reform Act (PEPRA)</u> – 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.

SCAOMD – (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.

<u>Strategic Plan</u> – The process of defining a strategy, or direction, and making decisions on allocating resources to pursue this strategy, including capital and employees.

<u>Structurally Balanced Budget</u> – Ongoing revenues in a fiscal year are equal to or greater than ongoing expenditures.

Successor Agency – Under Assembly Bill1X 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.

<u>Tax Allocation Bond (TAB)</u> – 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.

<u>Tax Increment</u> – 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.

<u>Taxes</u> – 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.

TOT – (see Transient Occupancy Tax).



<u>Transfers</u> – Amounts moved from one fund to another to assist in financing the services for the recipient fund.

<u>Transient Occupancy Tax (TOT)</u> – A tax imposed on individuals with hotel/ motel stays less than thirty days. The rate in the City of Pico Rivera is ten percent.

<u>Unencumbered Balance</u> – The portion of an appropriation that is neither expended nor encumbered. The amount of budget still available for future purposes.

<u>Unfunded Liabilities</u> – 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).

<u>User Fees and Charges</u> – A cost paid for a public service or the use of a public facility by the entity benefiting from the service.

<u>Utility Users Tax (UUT)</u> – A tax imposed on users for various utilities in the City including water, telephone, gas, electric, and cable television services.

<u>UUT</u> – (see Utility Users Tax).

<u>Vehicle License Fee (VLF)</u> – 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.

<u>VLF</u> – (see Vehicle License Fee).

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