City of Montebello

Adopted Budget

Fiscal Year 2024-25

MONTEBELLO

City Hall
1600 West Beverly Blvd
Montebello, CA 90640

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City of Montebello

Fiscal Year 2024-25

Adopted Budget

CITY COUNCIL

Scarlet Peralta, Mayor

Salvador Melendez, Mayor Pro Tem

Angie M. Jimenez, Councilmember

Georgina Tamayo, Councilmember

David N. Torres, Councilmember

ELECTED OFFICIALS

Christopher Jimenez, City Clerk

David Matanga, City Treasurer

Raul Alvarez
City Manager

Arlene Salazar
Assistant City Manager

Paul Espinosa
Chief of Police

Fernando Pelaez
Fire Chief

Cesar Roldan
Director of Public Works

John Soria
Acting Director of Transit

Joseph Palombi
Director of Community Development

Ramon Figueroa
Director of Human Resources

David Sosnowski
Director of Parks and Recreation

Michael Solorza
Director of Finance

City of Montebello
Fiscal Year 2024-25 Adopted Budget
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Montebello
California

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

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Raul Alvarez
City Manager

Arlene Salazar
Assistant City Manager

CITY OF MONTEBELLO
CITY MANAGER'S OFFICE

July 11, 2024

Honorable Mayor and City Councilmembers:

It is with great pleasure that I present the adopted budget for Fiscal Year 2024-25. This budget continues funding the provision of essential, top-quality services that Montebello residents rely on, and provides enhancements across the organization. This budget provides funding for public safety, community services, parks and streets maintenance, transit operations, homeless assistance, general plan updates, capital street improvements and a host of services and programs that enhance life in Montebello.

Overall, $224.5 million in revenue is balanced against $226.9 million in expenditures across all funds. Most significantly, the General Fund budget is balanced for the fifth consecutive year, with FY 2024-25 having a $562,700 surplus. General Fund expenditures are $76.1 million against $76.7 million in revenue The balancing of the General Fund budget was accomplished with improved revenue performance – especially in all sales tax categories – coupled with a continued effort to right-size expenditures across the organization, including improved methods of cost allocation.

This right-sizing effort represents the fifth year of a five-year effort to reach fiscal sustainability in Montebello, an essential part of the City's strategic and financial plan efforts. The City Council adopted Strategic Plan and Goals are presented in the budget document, outlining the specific goals pursued and which helped inform the development of this year's budget. The majority of the goals established in the Strategic Plan – the first such comprehensive plan in the City's history – have been reached.

Efforts at improving budgeting and fiscal management continued with the development of last year's award-winning budget. Those efforts continue, and the FY 2024-25 budget builds upon the Government Finance Officers Association (GFOA) recognized FY 2024-25 budget. Receipt of the "Excellence in Budgeting" award for a fourth consecutive year sends a clear message that Montebello is committed to developing and presenting a transparent and easily accessible budget document that clearly communicates our priorities. Most importantly, this budget document helps tell the "Montebello Story," making operational, financial, policy and related information easily accessible to the public – a clear commitment to transparency.

This budget continues to move the organization forward and provides the services and programs key to City Council's priorities. This budget builds upon the successes and accomplishments of the last several years. A detailed description of these accomplishments can be found in the City Council "Strategic Plan" document in this budget book as well as the "Budget Message" which follows this transmittal letter. Coupled with the long-range financial plan (also found in this budget book), these documents help guide operational and financial activities and goals for the City.

A highlight of recent accomplishments that positively impact the FY 2024-25 budget are:

- Completion of the transformation of the City's public golf course – a re-opened Bella Verde Golf Course (Spring 2024) that provides an improved golfing experience for the community
- Opening of the 100th Topgolf Entertainment Complex in Spring 2024 – transforming 15 acres of the former golf course into a destination site
- Continued growth in revenue from the three-quarter cent sales tax measure (Measure H), approved by 62% of Montebello's voters in March 2020
- Continued progress in upgrading the City's streets and roadways through use of $25 million in bond funding for the "Paving the Way" program
- Approval of an updated General Plan, the first such endeavor since 1973
- Upgraded the City's vehicle fleet, purchasing replacement vehicles for Police, Public Works, and Fire
- Expanded community programs with a season-long Farmer's Market, Night Market, Pet Vaccine Clinics, a summer street-fest, and other resident favorite programs
- Significant progress toward completion of an affordable housing project in downtown Montebello (6th Street) developed by the Cesar Chavez Foundation
- Continued progress towards completion of 1,200 housing units as part of the Metro Heights development
- Sale of the City's Water System, satisfying a State Auditor recommendation from 2018
- Significant upgrades to the City's Police Department headquarters building, an investment of $1.25 million in facility and equipment improvements

One accomplishment I want to highlight that directly and positively impacted development of the budget was the implementation – for the first time – of community budget forums. Staff hosted three community budget forums early in the budget development process (February 2024) to provide "Budget 101" information as well as gather feedback from residents on their priorities. Simultaneously a budget survey was made available through the City's social media channels. This survey also sought resident input on budget needs and wants. All the resident feedback helped the City Council set priorities and make recommendations to Staff on what should be included in the FY 2024-25 budget.

All the recent organizational accomplishments provide a clear indication that Montebello is making progress towards financial sustainability and organizational stability, not the least of which is presenting a General Fund budget with a surplus.

This budget makes significant progress in that direction. Much credit must be given to the City Council for supporting and to the residents of Montebello for approving Measure H, the three-quarter cent sales tax measure in March 2020. The additional $10.2 million in General Fund revenue projected for FY 2024-25 has enabled management to build a budget that not only continues funding essential services to the community, but has expanded service provision and programs in key areas such as code enforcement, public safety, street, and parks maintenance, etc.

It should be noted that almost $2.0 million in Police and Fire supplemental spending has been made possible by Measure H revenue over the past five fiscal years. Without this additional revenue, the City's Police and Fire Departments would not have been able to procure essential equipment, replace response vehicles, or fill Police Officer and Firefighter vacancies. Measure H has contributed greatly to expanding the City's public safety operations.

This budget book provides details by department, across all funds, of expenditure priorities and projected revenue for FY 2024-25. The various tables, charts and graphs included provide a financial and organizational plan for the coming year. There are department narratives and tables of organization which provide additional details about each of the operational departments. The budget message which follows this transmittal letter provides a detailed explanation of the items included in the budget, variances from prior years, and highlights of new or expanded programs and activities. There are additional schedules that outline debt service, explanations of revenue and expenditures categories and trends, and statistical tables the help present a well-rounded picture of Montebello.

There is also an expanded Capital Improvement Program (CIP) section that provides information on the $40.1 million program. For FY 2024-25, the CIP section includes details on the various projects funded by Metro Local Return Funds, State Gas Tax, and various Federal grants. In addition, there is information on the continued expenditure of bond funds related to the “Paving the Way” program.

The Fiscal Year 2024-25 budget is being prepared under promising, yet tempered, conditions as the economic and social impacts of the global pandemic continue to wane since the spring of 2020. The entire $226.9 million all-funds spending plan provides appropriations across the full range of services that Montebello provides: fire, police, transit, public works, community services, planning, building, code enforcement, information technology, financial planning, homeless outreach, street improvements, recruitment, and so forth. There will be $224.5 million in revenue from various sources to fund the myriad expenditures across all operations.

This budget expands certain services and programs, while continuing the process of modified zero-based budgeting that will place Montebello on sound financial footing. Right sizing the budget by re-evaluating prior methods by which budgets were built will continue providing for funding where appropriate, while ensuring the City lives within its means and manages public funds responsibly and transparently while meeting the needs of residents and responding to City Council priorities.

The end goal of creating a complete budget is to provide a transparent and informative document that you and the residents of Montebello can use to see where and how public funds are spent -- how budget dollars are appropriated to meet City Council and community priorities. I am proud of this budget and excited to present a balanced spending plan which expands service to the community while meeting the various department specific goals.

I want to thank the entire Executive Management Team – and each department’s staff – for their help and support in preparing the FY 2024-25 adopted budget. I especially want to thank the City Council for your support during budget development and for your leadership as Montebello looks forward to a prosperous and sustainable second century of incorporation.

Sincerely,

Raul Alvarez
City Manager

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City of Montebello
Budget Message
Fiscal Year 2024-25 Adopted Budget

The City of Montebello celebrates its second century of incorporation with presentation of the adopted Fiscal Year 2024-25 Operating and Capital budget. The City is faced with a unique combination of opportunities and challenges, with many new projects underway – and some major ones recently completed – that will propel economic development in the community. The past fiscal year witnessed the continuation of progress towards financial sustainability.

This budget builds upon the progress made in the past four years' award-winning budgets and continues moving the organization forward by funding the services and programs key to the City Council's priorities. The City once again received the Government Finance Officers Association (GFOA) "Distinguished Budget Presentation Award" for the adopted Fiscal Year 2023-24 budget document – the fourth consecutive year. Receiving this award demonstrates the City's commitment to producing an accessible budget document that effectively communicates the City's financial priorities in a transparent and accessible manner. Staff will submit the FY 2024-25 budget for this award and fully expect to receive it for a fifth consecutive year.

Moreover, for the first time the City hosted community budget forums as part of budget development. The three public sessions held in February 2024 provided a "Budget 101" overview for the community, and staff solicited questions and feedback from residents on all manner of budget and operational issues. The feedback from the community was incorporated into budget development, with residents' requests submitted to the City Council for review and consideration.

Staff also improved upon community outreach efforts begun last fiscal year by refining the community budget survey. The survey was available for several weeks in March 2024 through the City's website and all social media channels. In combination with the feedback from the community budget forums, Staff was able to present community budget needs and wants to the City Council. The FY 2024-25 budget has been developed with significant direct community input – a first for the City of Montebello.

Below is a small sample of recent accomplishments that positively impact the organization in Fiscal Year 2024-25:

- Completion of the transformation of the City's public golf course – a re-opened Bella Verde Golf Course (Spring 2024) that provides an improved golfing experience for the community
- Opening of the 100th Topgolf Entertainment Complex in Spring 2024 – transforming 15 acres of the former golf course into a destination site

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- Sale of the City's Water System, satisfying a State Auditor recommendation from 2018
- Significant upgrades to the City's Police Department headquarters building, an investment of $1.25 million in facility and equipment improvements

These and dozens of additional accomplishments provide a clear indication that Montebello is making progress towards financial sustainability and fiscal stability – with significant assistance from the City's economic development team. This budget continues movement towards those goals.

The adopted all-funds budget includes $226,869,719 in expenditures and $224,476,069 in revenue. The majority of the difference between adopted expenditures and revenue is from utilizing available fund balance in the various Special Revenue Funds for capital projects such as reconstructing and paving City streets. The General Fund budget, which provides funding for everyday services our residents depend on – Police, Fire, community services, code enforcement, street and park maintenance – is projected to have a $562,700 surplus. General Fund expenditures of $76,100,900 are less than forecasted revenues of $76,663,600, as summarized in the table below:

	FY 2024-25 Adopted Budget
General Fund Expenditures	76,100,900
General Fund Revenue	76,663,600
Surplus / (Deficit)	**562,700**

Total, all funds appropriations (expenditures and revenue) include General Fund operations as well as Transit (Montebello Bus Lines), the Hilton Garden Inn and Home2Suites, the various Capital Improvement Program (CIP) projects funded with Local Return Funds (i.e., Measure R, Proposition C) and Federal and State grants, Community Development Block Grant (CDBG)

programs, several grant awards across multiple departments (Fire, Parks and Recreation, Police, etc.), Property Tax Override payment of Pension Obligation Bond debt service, Successor Agency (former Redevelopment Agency) enforceable obligations, and many other projects, programs and operations utilizing various special and restricted funding sources

The progress in right-sizing the City's General Fund over the past five fiscal years is significant. Staff has worked diligently to review all revenue and expenditure items, performing a "modified" zero-based budgeting exercise for the fifth consecutive year. This budget represents the fifth year of a five-year strategic budget development process, with the end goal being the achievement of a sustainable and healthy budget that incorporates City Council priorities while providing funding for essential daily operations. A section in the following pages is devoted to explaining this five-year plan in greater detail.

The fifth year of this strategic effort sought to refine prior year actual expenditures to adjust FY 2024-25 budget requests based on well analyzed and researched trends. Most importantly, significant emphasis was placed on continuing the proper and accurate allocation of maintenance and operations appropriations as well as allocating employee salary and benefit costs to non-General Fund sources (i.e., Gas Tax, Local Return Funds, Montebello Hills project deposit, Transit Fund, grant funds, etc.) where appropriate and allowed.

Traditionally, Montebello had done a less than ideal job charging maintenance and operations and staff time to projects using grant or local return fund sources of revenue. This standard practice – especially in the Public Works realm – relieves the General Fund of certain expenses that can be correctly charged to restricted revenue sources. Charging off eligible expenses to special funds provides additional budget "room" for General Fund programs such as code enforcement, community services, park landscape maintenance, etc. These improved allocation methods have relieved the General Fund of over $10 million in expenditures over the past five fiscal years. That is additional appropriations "room" in the General Fund for services and programs such as: landscape and facilities maintenance, community services programming, emergency response, etc.

For example, $1,193,300 in salary and benefit costs are charged to the Transit Fund – representing the direct support provided across the organization to Transit operations (i.e., Human Resources, payroll, accounts payable, administration, information technology, etc.). In addition, approximately $1,000,000 in salary and benefit costs will be charged to various Local Return Funds (e.g., Measure C, Measure M, etc.), recouping costs related to Public Works engineering and Finance support in managing capital projects using Metro funding.

The following pages provide a detailed discussion of the Fiscal Year 2024-25 budget, as well as an update on selected major infrastructure projects and details of the five-year fiscal sustainability/budget improvement plan. The emphasis on budget figures will be on the General

Fund, but key special and enterprise fund operations will be highlighted (e.g., hotels, golf course, Transit). Details on every fund and account can be found in the budget book.

Basis of Budgeting

The City of Montebello adopts annual budgets using a method consistent with generally accepted accounting principles ("GAAP"). Appropriations for a majority of the City's Funds are developed using a modified cash basis. Using this practice to establish the budget ensures compliance with enacted budgets according to applicable statutes and administrative procedures.

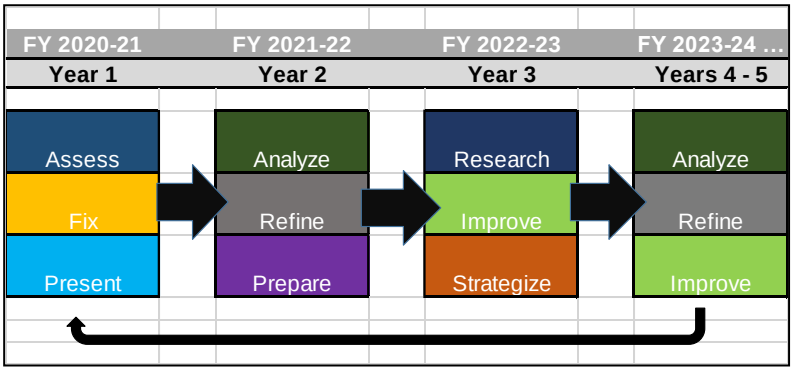
For all Funds, except for the General Fund, the total amount appropriated or budgeted to be spent may not exceed the fiscal year's estimated revenue available plus the unappropriated surplus fund balance (or less deficit) of the preceding fiscal year(s). The City's fiscal year begins July 1st and ends June 30.

It is important to note that the Basis of Budgeting is different from the Basis of Accounting. The Basis of Accounting refers to the time various financial transactions are recognized and/or recorded. Although not directly related to the annual budget development, the Basis of Accounting is instrumental in establishing local financial practices and completing financial reports such as the Annual Comprehensive Financial Report (ACFR).

Budget Development – A Five-Year Journey

Attaining fiscal sustainability involves developing and instituting a budget process that establishes a culture of fiscal accountability. The FY 2024-25 budget development process represents the fifth year of the five-year strategic budget development process first implemented with the FY 2020-21 budget.

The five-year budget development improvement process creates a set of building blocks, based on the ability to improve a subsequent year's budget based on progress made in the current year. Each year the process becomes more sophisticated, with the end goal being a self-sustaining budget built around strategic goals. The image below encapsulates this iterative process, showing the basic building blocks for each year and the emphasis placed on a grouping of tasks designed to continuously improve the budget – and by extension the organization:



The first year (FY 2020-21) was focused on assessing the budget in its current state and then fixing “low hanging fruit” that would immediately improve the overall budget situation. A budget was presented that represented the best and most comprehensive planning document possible, given the myriad fixes necessary – and the complicated factors of a global pandemic at the time.

The FY 2021-22 budget used the improved base created in FY 2020-21. There was a deeper focus on analyzing revenue and expenditure trends, utilizing additional information and data available. The refinement of the budget development process further improved the budget that was proposed and eventually adopted. The FY 2021-22 budget was more fully and comprehensively prepared and incorporated additional information not available in the prior fiscal year.

The FY 2022-23 budget focused on research, improvement (continued) and strategy. Utilizing focused and more in-depth research of revenue and expenditure trends allows for a much more accurate budget to be developed and presented. Research into specific expenses and whether they are one time or continuing, and whether they are being recorded to the correct account, leads to improved budget requests and management. The same goes for revenue and having a deeper ability to more accurately forecast revenue across all funds by better understanding the flow of various revenue streams and their relative cyclicality.

For the FY 2023-24 budget, the improvement effort continued, and moved into an analyze and refine mode. Analysis of the previous year’s revenue and expenditure actuals against the adopted and amended budget provided a better understanding of trends. This information helps guide the development of the FY 2024-5 budget, allowing for refinement of budget requests and estimates. The FY 2024-25 budget document is more comprehensive, and the continued improvements will help the organization operate more efficiently.

Ultimately, the five-year process is designed to produce greater financial stability and promote fiscal responsibility. Fiscal sustainability can only be achieved when all parts of the organization are moving in the same direction and focused on achieving the same outcomes. Through a structured and strategic budget process, improvements can be made that will help fund essential operations while making these improvements part of the organizational culture.

The remaining pages of this Budget Message provide a discussion of General Fund revenue and expenditures, a focus on changes to Department staffing and operations, and an overview of major non-General Fund operations such as Transit and the Capital Improvement Program (CIP). Extensive details on department budgets, organizational charts, staffing levels, and other funds can be found in the budget document itself.

General Fund Revenue

Total General Fund revenue is projected to be $76,663,300, a $3.347 million increase (4.6%) over the FY 2023-24 adopted budget. The table below shows historical General Fund revenue by major category, from FY 2021-22 (actuals) to FY 2024-25 (projected) and the variance from last fiscal year to this fiscal year.

	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	FY 24-25 ADOPTED	Variance $$
SALES TAX	25,378,979	26,351,605	26,085,000	26,625,000	540,000
PROPERTY TAX	14,195,128	15,324,568	15,612,800	17,060,000	1,447,200
OTHER TAXES	2,931,593	3,664,069	3,680,000	3,985,000	305,000
LICENSES AND PERMITS	8,239,936	9,514,255	7,651,000	7,548,000	-103,000
FINES AND FORFEITURES	2,499,502	3,389,726	2,940,000	3,140,000	200,000
CHARGES FOR SERVICES	7,248,267	8,024,239	7,940,100	8,372,600	432,500
OTHER REVENUE	9,290,219	27,614,678	5,107,500	5,233,000	125,500
TRANSFER IN (NON-OPERATING)	3,637,348	4,315,381	4,300,000	4,700,000	400,000
	73,420,972	**98,198,521**	**73,316,400**	**76,663,600**	**3,347,200**

Sales tax overall is projected to increase $540,000 year over year (2.1%) when compared to the FY 2023-24 budget. The projected uptick in sales tax revenue is based on a stable economy, tempered by projections of a possible slowdown during the 2024-25 fiscal year. The FY 2024-25 budget includes the fifth full year of Measure H revenue and more accurately reflects the expected amount as more data is available about this transaction and use tax source, which allows for more accurate forecasts.

Property Tax is also proving strong, with a 5.2% increase in Assessed Value, as well as additional revenue flowing in from the Metro Heights development, providing an additional $1.447 million in the adopted budget. It must be noted that the positive impact of the Metro Heights project is now being seen in the current property tax revenue forecast. The County assesses properties every January 1, as well as when an existing property is sold. While there were some completed Metro Heights properties as of January 1, 2023, the assessment that occurred on January 1, 2024 has positively impacted FY 2024-25 property tax revenue.

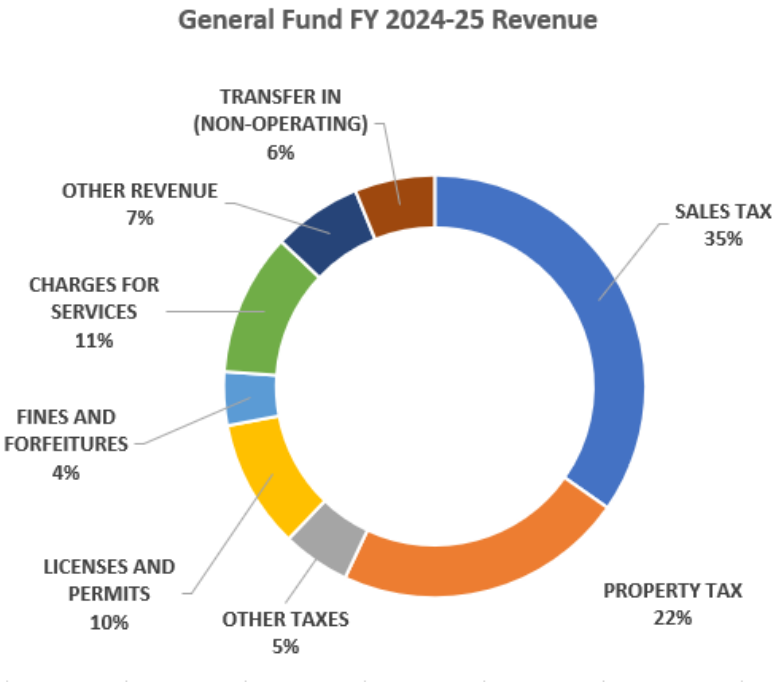
Licenses and Permits forecasts to be essentially flat year-over-year ($7.548 million vs. $7.651 million). Various permits (building, plumbing, mechanical) and plan check fees are seeing a several year bump as the Metro Heights development progresses. The Topgolf project contributed new streams of revenue in this category in FY 2023-24. Since that project has been completed, the additional revenue is not included for FY 2024-25, contributing to the flatness year-over-year.

Franchise Fees are projected to increase $270,000, a combination of increases in Southern California Gas Company, Southern California Edison, and solid waste franchise revenue. Fiscal

Year 2024-25 will be the second full year of SB 1383 related organic waste franchise fees, projected to bring in $300,000.

Transfers In (non-Operating Revenue) are up $400,000 year-over-year. The increase is from additional reimbursement of retirement related expenses in the General Fund. The City collects additional voter approved property tax for retirement expenses (i.e,CalPERS). The General Fund is reimbursed for these expenses through a transfer of revenue on a quarterly basis. With additional staff added over the years, and increased wages from recent (i.e., 2022) labor contract approvals, PERS related expenses have increased. Therefore, the Transfer In reimbursement has increased for FY 2024-25 to match expenses.

The pie chart below provides an overview of the various categories of General Fund revenue and their proportional slice of the revenue pie. Following the pie chart are detailed explanations of the major revenue categories, and highlights of the changes seen in the adopted FY 2024-25 budget. As noted previously, staff continues to work on updating revenue forecasts and analyzing the reason for year-over-year changes through presentation of the budget for adoption.



Sales Tax

Sales tax accounts for 34.7% of total General Fund revenue. The City receives sales tax from three main sources: Bradley Burns 1%, Measure H ¾ percent transaction and use tax and Monterey Park Marketplace sales tax sharing. In total, Montebello is projected to receive $26.625

million in revenue from all three sources combined (an increase of $540,000 over last year's adopted budget). The table below presents details of these three important sources of sales tax revenue:

	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	FY 24-25 Adopted
Bradley Burns Sales Tax	14,617,152	14,851,025	14,935,000	15,525,000
Monterey Park Martketplace	1,378,534	1,525,665	1,300,000	900,000
Measure H	9,383,293	9,974,915	9,850,000	10,200,000
	25,378,979	**26,351,605**	**26,085,000**	**26,625,000**

Sales tax is the most important piece of the City's General Fund budget, and the FY 2024-25 forecast is tempered by projections of an economic slowdown sometime in the next year. In addition, recent changes to tax law in California due to the *Wayfair vs. South Dakota Supreme* Court decision in 2018 have increased the amount of sales tax coming to Montebello via the County Pool. The County Pool records sales tax from on-line sales (as well as other non-point of sale transactions) and apportions it to cities in each county based on their relative share of total sales tax.

The pandemic changed buying behavior – more on-line transactions as people were forced to shelter in place – and this change in consumer behavior manifests itself in increased revenue from the county pool. Of all the major industry areas providing sales tax to Montebello, the share from the county pool shows the greatest area of continued strength in growth. This is not unique to Montebello, as all cities in California have gained additional sales tax income from the taxing of on-line activity and the overall growth in county pools.

The recent opening of Topgolf in Montebello will have a positive impact on the City's overall sales tax. Additional retail opportunities – including a Chick-Fil-A – will also improve sales tax in FY 2024-25. While some modest adjustments have been made to the forecasted revenue, it will take several months to see actual sales tax performance from any new retail vendors. Staff will adjust sales tax projections during FY 2024-25 as part of normal quarterly budget updates. The end goal will be more accurate forecasting for FY 2025-26 and beyond.

Property Tax

The second largest share of General Fund revenue is from property tax: $17.060 million, or 22.3% of General Fund revenue. The majority of property tax revenue comes from the "In-Lieu of VLF" source ($9.025 million), which is a remnant of the "triple-flip" instituted in 2005 as part of the State's effort to balance its budget. At the time, the state swapped vehicle license fee (VLF) revenue allocated to local agencies to help better fund K-12 education and replaced VLF revenue with property tax. This source of revenue grows at generally the same rate as the overall assessed value in the City (i.e., for FY 2024-25, that is a 5.0% growth rate from prior year projected actuals).

Montebello also receives traditional property tax from residential, commercial and industrial property owners. The City receives approximately nine cents out of every property tax dollar paid to the County of Los Angeles. The assessed value of the City is projected to increase 5.0% when compared to last year. This increase is close to the twenty-year trend of year-over-year changes in assessed value, with that average at about 4.0%

Single Family Residential (SFR) median prices have increased significantly in recent years, averaging 6.2% annual growth between the first quarters of 2018 and 2024. The median SFR price in Montebello is $810,000 (Quarter 1, 2024), a 12.3% increase from the first quarter of 2023. While the median price continues to increase quarter over quarter, the pace of sales has slowed in the past year There have been fewer full value sales in 2023 (144) when compared to 2022 (178). The first quarter of 2024 had 35 full value sales, a slight decrease from the same quarter of 2023 (37). These changes are not surprising, as mortgage rates have increased concomitant with the Federal Reserve's increase to the Federal Funds rate. However, overall assessed value – as noted above – is still increasing by 5.2% year-over-year, showing continued strength in property values across all property types.

Finally, the City is projected to receive $1.686 million in residual property tax revenue. This is the flow of former tax increment from redevelopment project areas. Post redevelopment dissolution (i.e., after January 2012), local agencies receive residual (i.e., left over) tax increment after various pass-through agreements and enforceable obligations are satisfied. As Montebello's enforceable obligations such as debt service are paid off, an increased amount of residual property tax flows to the City. In addition, the completion and sale of Metro Heights housing units will contribute to this source of property tax, as that development was a former redevelopment project area. Residual revenue is up $386,000 over the FY 2023-24 budget and will continue to see growth as additional housing units are built and sold in Metro Heights.

Franchise and Other Taxes

The City receives $3.325 million in revenue from various franchise agreements. The two largest sources of franchise revenue are from Southern California Edison (SCE) and the various non-residential refuse/solid waste haulers. These two franchises account for $2.125 million of total franchise revenue projected for FY 2024-25. Franchise revenue from cable providers and towing companies is projected to be flat when compared to the prior fiscal year.

There is a new source of franchise revenue that began in August, 2022: SB 1383 organic waste. The $300,000 projected from this source of revenue is attributable to the State requirement that communities offer the recycling of organic waste materials. An agreement with the City's residential refuse hauler allows them to collect and process this organic waste, and the City receives a portion of the hauling fees.

Montebello also receives transient occupancy tax (TOT) revenue – forecasted to be $385,000 in FY 2024-25, $10,000 more than the FY 2023-24 adopted budget. Given the economic impacts of the coronavirus – and the specific negative impacts on travel related businesses – this revenue source will continue to be forecast conservatively. The three fiscal years prior to the pandemic saw TOT averaging $412,000 per year. But FY 2019-20 saw it drop to $376,424, with FY 2020-21 coming in even lower at $223,620, and a slight increase to $340,195 in FY 2021-22. The eight-year average for TOT – which includes the "pandemic years" – is $363,000.

Another source of "other taxes" revenue that has seen an increase despite the recessionary impacts of the coronavirus is Property Transfer Tax. This revenue is generated each time a residential property is sold in Montebello. Property Transfer Tax revenue is forecasted at $275,000. Even with the drop in single family residential property sales (see "Property Tax" section above), the increase in assessed value will lead to an increase in this source of revenue since this tax is calculated as a percentage of the property's value.

Charges for Services

The City charges for various services based on City Council approved fee schedules and agreements, recouping the costs associated with providing the service. For FY 2024-25, a projected $8.373 million in revenue will come from various charges for services: development agreements, facility rentals, electronic billboard agreements, radio frequency lease agreements, recreation classes, extended childcare programs, etc. Charges for Services revenue is projected to be $432,500 more than FY 2023-24, a 5.4% increase over budget. This source represents 10.9% of total General Fund revenue.

One-fourth of the projected increase ($107,000) is from residential refuse revenue. The residential charge for trash service appears on property tax bills. The County collects this revenue and remits it to the City. In turn, the City pays the residential refuse hauls (i.e., Athens Services) for this service. The revenue is essentially a pass-through, covering expenditures completely. Each year, the franchise trash hauler is entitled to adjusting rates by the change in inflation. Therefore, the year-over-year increase anticipates this increase.

The other changes in Charges for Services is from additional electronic billboard revenue ($65,000), increases to Fire related plan check and inspection services ($50,000), and increases to recreation program revenue such as youth and adult sports ($65,000).

Fines and Forfeitures

This category of revenue is projected to bring $3.140 million in revenue for FY 2024-25, a $200,000 increase over FY 2023-24 (6.8%). The majority of this revenue comes from "Vehicle Code Fines," also known as moving violations. The eight-year average of this revenue source is $1.596 million, however that includes two years where the pandemic impacted the issuance and collection of moving violations. Recent experience (FY 2022-23 actuals of $2.83 million and FY 2023-24 projections of $2.300 million) shows a return to pre-pandemic levels.

While only accounting for 4.1% of total General Fund revenue, this source does serve as an important deterrent to unsafe vehicle operations on Montebello's streets. Finance, working closely with Police Department staff, will continue to monitor the revenue trends of parking and moving violations, and will provide updated projections based on updated year-to-date information.

Other Revenue/Non-Operating Revenue

Montebello has a Property Tax Override (PTO) assessment that generates annual revenue utilized for paying all pension related costs. This property tax override has been in place since 1946, when Montebello residents first voted to approve the parcel tax. This voter approved tax can only be utilized to pay for pension related costs (i.e., California Public Employee Retirement System, PERS). The City annually uses this revenue to pay the Unfunded Actuarial Liability (UAL) and Normal Cost expenses associated with the City's contract with PERS to provide retirement benefits to safety and miscellaneous employees. All General Fund related pension expenses due to PERS are paid for by utilizing the PTO revenue (the Transit Fund pays directly for PERS related costs of the Montebello Bus Lines operations).

The City utilizes the Non-Operating Transfer-In method to reimburse the General Fund for PERS related Normal Costs expenditures. For FY 2024-25, a $4.400 million Transfer In has been budgeted for this purpose. Beginning in FY 2021-22, the majority of PTO revenue is being utilized to pay debt service on the Pension Obligation Bonds (POBs, Series 2020). In an effort to manage rising pension costs, the City issued POBs in June 2020. The $153.4 million in POBs wiped out the existing UAL (as of June 30, 2018). (More information on expected revenue and associated expenses can be found by reviewing the Fund 205, Retirement detail page in the budget book.)

The City will continue paying Normal Costs to PERS on a bi-weekly basis, as is standard for all public agency employers. The PTO revenue remaining after paying annual debt service will be used for this purpose. In addition, as subsequent actuarial valuations are completed by PERS, new UAL bases will be paid annually with available PTO. A portion of PERS costs – both UAL and Normal Cost – is paid for by the Transit Fund. A portion of debt service on the Series 2020 POBs will be paid utilizing PTO. A cost allocation plan study determined that Transit is responsible for 27% of pension related costs. Transit will continue paying this share of retirement costs, in the form of debt service, as well as any new UAL created with future PERS actuarial studies and the full share of normal costs associated with transit operations.

The largest increase in the "Other Revenue" category in FY 2023-24 is from the Administrative Overhead charge ($202,500). The updated 2022 cost allocation plan provides a basis for reimbursing the General Fund for administrative and overhead support provided to various special revenue and enterprise funds (i.e., Gas Tax, Transit, Hotels, Local Return Funds, etc.). The amount established by this plan is updated annually based on the average increase in salary and benefit costs. Staff review each of the charges and adjust them as necessary to ensure the

General Fund is properly reimbursed for the internal support (i.e., indirect costs) provided by Finance, Human Resources, City Clerk, Information Technology and related functions to these non-General Fund operations.

This improved cost allocation – a pillar of the many budget improvements being made to provide long-term financial stability to Montello – provides $3.701 million in non-operating revenue to the General Fund. Finance staff will continue to review operations and find more opportunities to properly charge support staff salary and benefit costs to non-General Fund operations.

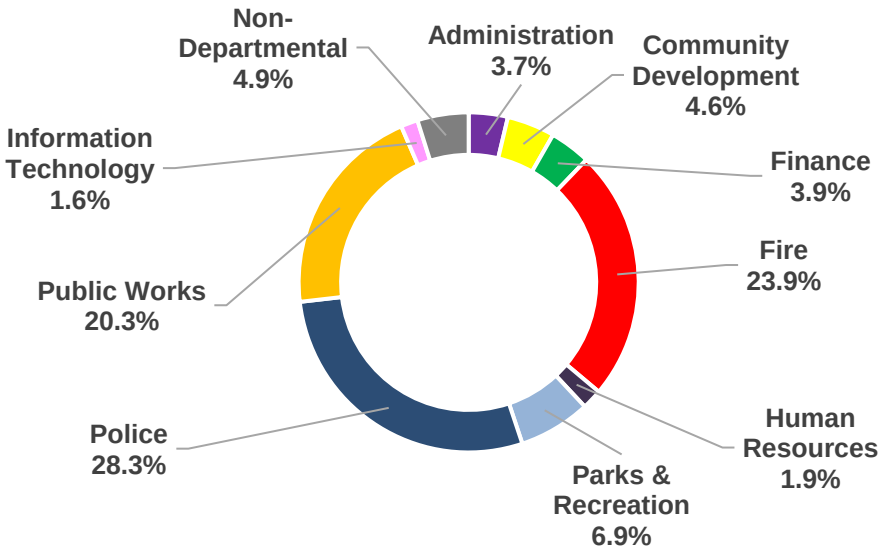
General Fund Expenditures

The City of Montebello is a full-service city, providing Police, Fire, Public Works, Parks and Recreation, Transit and various building, planning and internal support functions (i.e., Finance, Human Resources, Information Technology, etc.) to the community. The Fiscal Year 2024-25 General Fund expenditures budget that supports day-to-day functions is $76,100,900, a $3.413 million increase (4.7%) over the FY 2023-24 adopted budget.

The table below provides a department level view of expenditures for FY 2024-25, with comparisons to prior year budgets and actuals:

	FY 2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2024-25 ADOPTED BUDGET	Variance, FY 24-25 vs FY 23-24
Administration	2,473,138	2,709,803	4,804,612	2,221,900	2,828,200	606,300
Community Development	1,752,274	2,375,062	2,725,754	2,739,200	3,467,700	728,500
Finance	2,201,468	2,684,390	2,657,374	3,082,650	2,967,200	(115,450)
Fire	15,310,306	15,625,500	18,158,612	17,074,150	18,226,100	1,151,950
Human Resources	1,742,602	2,172,884	2,796,197	1,684,500	1,453,700	(230,800)
Parks & Recreation	5,078,363	6,002,391	4,030,430	4,170,450	5,215,500	1,045,050
Police	18,916,427	19,317,618	20,420,284	20,158,500	21,527,200	1,368,700
Public Works	9,998,328	10,827,022	16,981,915	16,752,800	15,478,100	(1,274,700)
Information Technology	-	-	-	1,656,600	1,229,800	(426,800)
Non-Departmental	11,912,014	5,352,367	9,338,925	3,146,700	3,707,400	560,700
	69,384,920	**67,067,037**	**81,917,275**	**72,687,450**	**76,100,900**	**3,413,450**

Police comprise 28.3% of the General Fund budget, with Fire making up 23.9%. The remaining 47.7% of General Fund appropriations will be committed to planning, building, community services, engineering, payroll, human resources, risk management, landscape maintenance, payroll, accounting, code enforcement and other essential services. The pie chart below shows the relative percentage each Department comprises of the General Fund budget:



Management committed to "zero-based budgeting" beginning with the adopted FY 2020-21 budget. This effort is aimed at right-sizing the budget, aligning ongoing revenues with ongoing expenditures, and creating a solid base upon which to build future budgets. This effort was short-circuited somewhat due to the coronavirus pandemic – necessitating an abbreviated budget process for FY 2020-21. However, significant progress was made in cleaning up the General Fund budget and working with Departments to utilize prior year spending data to create a sustainable and better aligned budget for subsequent years. As discussed above, progress is being made in the five-year budget development improvement process, with the FY 2024-25 budget utilizing improved trend data and additional research and analysis to reflect priorities and expense needs more accurately.

The long-term goal is to annually provide consistent, essential services to Montebello's residents, visitors and businesses in a fiscally responsible manner. Consistently preparing and presenting balanced budgets is step one towards fiscal sustainability, and a key part of the five-year strategic budget development plan. Hence, the importance of creating a permanent culture of fiscal responsibility that permeates the organization and sustains efforts towards the long-term goal of achieving financial sustainability.

The 4.7% increase in appropriations encompasses many changes across all departments and expenditure types. With salary and benefits comprising 62.1% of the General Fund budget, any changes made in this category will have the greatest impact on expenditures. Maintenance and Operations comprises 33.6%, and Debt and Lease Payments make up the remaining 4.3% of the adopted General Fund budget:

	2024-25 Adopted Budget	% of Budget
Salary and Benefits	47,267,300	62.1%
Maintenance Operations	25,553,500	33.6%
Debt and Lease Payments	3,280,100	4.3%
	76,100,900	**100%**

It should be noted that approximately 96% of the City's General Fund budget appropriations are "spoken for" in the way of commitments from MOUs, contracts, debt service payments, professional service agreements, utilities and other such expenses the City is obligated to pay. The table below provides an overview of the major expenditure categories and how much these commitments comprise of the General Fund budget (with a comparison to FY 2023-24):

Major Expenditure Category	FY 23-24 6040.xx Amount	FY 24-25 6040.xx Amount
SALARIES AND BENEFITS	$ 42,329,250	$ 44,196,400
OTHER CONTRACT SERVICES	$ 5,576,000	$ 5,596,000
ADDITIONAL CONTRACT SERVICES	$ 11,535,950	$ 11,664,000
UTILITIES AND VEHICLE MAINTENANCE	$ 4,006,200	$ 3,843,600
DEBT SERVICE/LEASES	$ 2,225,200	$ 3,255,100
INSURANCE	$ 4,060,400	$ 4,322,000
TOTAL FROM CATEGORIES ABOVE =>	**$ 69,733,000**	**$ 72,877,100**
GENERAL FUND BUDGET =>	**$ 72,687,450**	**$ 76,100,900**
% COMMITTED TO "FIXED COSTS" =>	**95.9%**	**95.8%**

This table illustrates how little leeway exists in the General Fund for re-directing appropriations or re-prioritizing spending from one area to another. The City obviously has commitments to its employees through City Council approved MOUs, and long-term debt service and lease arrangements commit additional funds, while insurance and workers compensation expenses must be paid. The Contract services category encompasses landscape, custodial, street sweeping, graffiti removal, legal services, software licenses and many other types of required services.

The paragraphs below provide an overview of the major spending categories in the General Fund, followed by a discussion of key initiatives and operational changes throughout the organization, focusing on certain Departments and the budget variances from prior years.

Salary and Benefits

The Salaries and Benefits category is comprised of wages paid to full-time and part-time employees, overtime, health related benefits (health insurance, vision and dental plans, life insurance, etc.), PERS related retirement expenditures, retiree medical expenses (Other Post Employment Benefits [OPEB]), workers compensation insurance premiums and payments and related employee fringe benefit costs (e.g., certification and education incentive pay, longevity

pay, public safety “special pays,’ etc.). This entire category comprises 62.1% of the General Fund budget, or $47,267,300. This represents a $1.991 million increase over the FY 2023-24 adopted budget (4.4%).

The majority of this increase is in the regular salaries category: $462,100 (1.7%) – from $26.983 million in FY 2023-24 to $27.446 million in FY 2024-25. There are several reasons for this increase in regular (i.e., full-time) salaries: filling vacancies, adding needed positions across the organization, and wage increases from multi-year Memoranda of Understanding (MOU) approved in May, 2022 with nine out of ten of the City’s labor groups. These MOUs, successors to the MOUs which expired in December 2021, incorporate the salary adjustment results from the comprehensive classification and compensation study conducted in 2021.

This “class and comp study” results determined the majority of positions (83%) in the organization were below market rates. Over an eighteen-month period, Human Resources staff worked closely with every labor group to explain the methodology and outcomes of the study. The City Council approved MOUs implemented the classification and compensation study recommendations, with the majority reaching market pay levels in less than three years (i.e., by July 2023). In addition, several outdated job classifications (i.e., “Clerk/Typist”) were updated to reflect modern working titles (i.e., “Administrative Assistant”).

The FY 2024-25 budget funds the third full year of updated wages and fringe benefit payments from the approved MOUs and citywide salary table. (There is one notable exception, the Montebello Police Officers Association [MPOA] MOU expires June 30, 2024. Negotiations on a successor MOU are ongoing as of the writing of this Budget Message. Subsequent City Council action will amend the FY 2024-25 budget as necessary).

In addition to wages, the MOUs increased longevity pay for Fire Department sworn (i.e., safety) personnel, increased education incentive pay for most bargaining groups, and increased EMT and Paramedic certification pay. Some of these items such as longevity are calculated as a percentage of base pay. Therefore, as hourly wages increase, so does longevity pay. The various changes to wages and wage-based benefits such as longevity have increased salary expenses across all departments. The projected increase in salaries in FY 2024-25 is expected, based on the various provisions that are new to the MOUs approved in May 2022.

In addition to improvements in total compensation, over the past five fiscal years, management has conducted a rigorous, organization-wide review of operations. Each Department has been charged with reviewing how they provide service – to external and internal customers – and designing a table of organization that can efficiently and effectively provide a full-range of services, as well as respond to the expansion of services to meet resident demand and City Council priorities. This organizational staffing review has often led to the need to add key positions, filling long-vacant positions, and making other staffing adjustments to each department.

The FY 2024-25 budget presents a net increase of 20.0 full-time equivalent (FTE) positions. This includes elimination of un-needed positions in Public Works, the shifting of the Building Safety Division back to Community Development, the consolidation of Public Affairs in Parks and Recreation, and the addition of seven (7.0) full-time positions in Police for the newly created Park Safety Bureau (both sworn and non-sworn). The table below shows total FTE and the year-over-year change:

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
Administration	8.0	11.0	8.0	8.0	8.0	0.0
Community Development	21.0	20.0	20.0	20.0	28.0	8.0
Finance	21.0	22.0	24.0	24.0	26.0	2.0
Fire	76.0	76.0	80.0	98.0	99.0	1.0
Human Resources	14.0	18.0	15.0	15.0	14.0	-1.0
Parks and Recreation	21.0	11.0	12.0	14.0	22.0	8.0
Police	103.0	103.0	107.0	107.0	114.0	7.0
Public Works	25.0	45.0	46.0	46.0	42.0	-4.0
Information Technology	0.0	0.0	11.0	10.0	6.0	-4.0
Transit	204.0	234.0	233.0	233.0	236.0	3.0
	493.0	**540.0**	**556.0**	**575.0**	**595.0**	**20.0**

Over the last five fiscal years, key positions have been added in the areas of public safety, homeless assistance, public information, engineering, budget analysis, information technology, street/parks maintenance supervision, community services management, code and parking enforcement, transit and community beautification: Police Officers, Code Enforcement Officers, Fire Battalion Chief and Captains, Firefighter/Paramedic, Social Worker and Caseworker, Public Information Officer, Crime Analyst, Senior Management Analyst, Community Services Coordinator, Bus Operator, Police Community Service Officer, , etc..

For FY 2024-25, several departments requested positions through the supplemental budget process. The summary table on the next page shows the new positions in the adopted budget that were included as part of the supplemental budget request process.

DEPARTMENT	REQEUSTED POSITION
Community Development	Deputy Director
	Sr. Management Analyst
	Management Analyst
Fire	Sr. Finace Technician
Parks and Recreaton	Adminisrative Assistant
	Golf Course Facilities Manager
	Public Affairs Manager
Public Works	Administrative Manager
	Sr. Management Analsyt
	Administrative Assistant
Police	Police Community Service Officer (x2)
	Lieutenant
	Sergeant
	Corporal
	Police Officer
Transit	Fleet Maintenance Supervisor (x2)

Salary and Benefit budgets also reflect increased PERS costs, associated with higher employer rates. However, as part of previously negotiated MOUs, the complete phase-out of employer paid employee retirement costs occurred by January 2021 – reducing the pension burden on the City with employees picking up their full share (either 8% or 9% for Classic employees, with new PERS members always having picked up their full share of 7.25%). Furthermore, public safety employees (Fire and Police) agreed to pay a 12% rate – picking up the full 9% employee share plus 3% of the employer rate. The 2024-25 fiscal year budget shows the continued positive impact from employees paying their full share of retirement costs, coupled with the addition of non-Classic (i.e., PEPRA) employees to the organization who have lower PERS related expenses.

Also related to pension costs is the May 2020 issuance of $153.4 million in Pension Obligation Bonds (POBs). The issuance of these bonds allowed the City to fully extinguish its Unfunded Accrued Liability (UAL) for both miscellaneous and safety retirement plans with PERS (based on the June 30, 2018 actuarial valuation report). The City has levied a pension tax override since

1946 when first approved by Montebello voters. The revenue from this property tax can only be used to pay for retirement related expenses.

The City tracks this revenue in a separate special revenue fund (Retirement Fund 205). Annual lump-sum UAL payments are made each July utilizing these Fund 205 resources. Ongoing, bi-weekly normal cost expenses are reimbursed on a quarterly reconciliation basis, utilizing a transfer out/in from Fund 205 to the General Fund. The Transit Fund (600) pays for its share of miscellaneous PERS expenses – both UAL and normal costs – directly from its operating funds.

The combination of employees paying their full share of retirement costs coupled with lower overall normal costs as non-classic (i.e., PEPRA) employees make up a larger overall share of the City's employees, has led to a moderation of the year-over-year increases in retirement costs. Estimated General Fund PERS employer costs for FY 2024-25 are $4.551 million. This represents a $390,400 increase from the FY 2023-24 adopted budget. It must be noted that these PERS costs are estimates, assuming a certain position "occupancy rate." These General Fund expenses are offset completely by the Property Tax Override revenue Transfer In from the Retirement Fund (Fund 205). The mechanism for this is explained in the preceding "General Fund Revenue" section of this Budget Message.

Another large, positive impact to containing the amount of Salary and Benefit expenditures charged to the General Fund is the continuation and refinement of cost allocation throughout the organization. This standard practice of charging payroll costs to non-General Fund sources was initiated with the FY 2020-21 budget. For example, a significant portion of Public Works staff involved in project management and engineering are now appropriately charge their time to non-General Fund sources such as Local Return Funds (i.e., Measure M, Proposition C, etc.) and Federal/State grants. This effort also included staff in Administration, Finance, Fire and Community Development charging time to the Metro Hills project, and Finance, Human Resources, and Information Technology staff being charged to the Transit fund – reducing the overall impact of payroll costs on the General Fund. In addition, certain staff in the Community Development Department charge time to the CDBG and HOME Federal programs.

The initial cost allocation efforts that began in FY 2020-21 are continued – and improved upon – in the FY 2024-25 budget. With additional operational data available, a larger share of certain positions can now be charged to Transit and Local Return Funds, since those positions support those functions/areas. In addition, a larger selection of employees can be cost allocated.

Another change first initiated with the FY 2020-21 adopted budget that enhanced transparency and presented more accurate operating budgets for each Department is the move of Other Post Employment Benefit (OPEB) charges to a Non-Departmental account. The City provides retirees – based on years of service and bargaining unit at the time of retirement – monthly health benefit cost reimbursement. Prior year budgets included these costs in each department, inflating operating budgets (most acutely in Police and Fire) based on the final department an employee

worked for prior to retirement. The FY 2024-25 budget includes appropriations for OPEB expenses ($935,000), recording these expenses in Non-Department accounts, providing a truer picture of what daily operating expense needs are for each operating department.

Maintenance and Operations

The Maintenance and Operations category comprises 33.6% of the FY 2024-25 General Fund budget ($25,553,500). This broad category provides funding for office supplies, personal protective equipment for Fire personnel, professional engineering services, auditing services, grant writing and legislative advocacy, contract landscape and tree maintenance, computer software and hardware purchases, street sweeping, utilities (e.g., electricity, gas, water, cell phones), custodial services, facility repair and maintenance such as electricians and plumbers, uniforms and safety equipment for Police personnel, contract community services instructor payments, vehicle maintenance and repair services, software licenses (Office 365), graffiti removal and many other expenses that provide the programs and services that Montebello residents enjoy.

This category is increasing $402,350 (1.6%) when compared to the FY 2023-24 adopted budget. The majority of this increase (66.7%) comes from the various “supplies” accounts, accounting for $241,850 of this increase. This is a varied category that includes: janitorial, office and medical supplies, as well as uniform expenses, professional dues and subscriptions, training and travel reimbursement and the Citywide education reimbursement as outlined in the various labor association MOUs.

There is a reduction in Equipment ($55,200) and Miscellaneous Expenses ($29,500) that reflects certain one-time supplemental budget requests that were included in the FY 2023-24 budget that are absent from the FY 2024-25 adopted budget.

Utilities and fuel-related expenses (i.e., electricity, water, fuel for vehicles) are essentially flat year-over-year -- $32,100 increase. Vehicle Maintenance associated costs remain relatively flat compared to the prior year ($29,800 increase). The replacement of more than fifty vehicles in Police, Public Works, Code Enforcement, Fire and Parks and Recreation in the past four years has contributed to this trend. A newer fleet equates to lower maintenance costs, and improved service to residents.

There are annual Debt and Lease payments related to bond issuances (e.g., Series 2014ABC) and lease payments on equipment (e.g., Parks and Recreation vehicles, Public Works tractor, etc.) included in the FY 2024-25 budget. There are also new debt and lease payments reflected in the 2024-25 budget, increasing expenses by $1.029 million from FY 2023-24.

There is $652,700 in new financing costs related to the Citywide solar project. The intent of this project is to reduce electricity expenses so that annual financing costs are covered by the “savings” to be realized by the use of solar power citywide. The project is currently under

construction, with installation of solar panel having begun in Spring, 2024. Should any reductions in utilities materialize, they will not be reflected until the FY 2025-26 budget.

There is also a $450,500 increase in the Fire Department related to the financing costs for a new Fire Truck purchased in 2022. The Fire Truck is expected to be delivered and put into service by the end of 2024. The first financing payment (on a 10-year term) will be recorded in FY 2024-25.

There are notable changes in the following Department's budgets year over year (more detail on each department follows later in this Budget Message):

Administration: The net year-over-year increase is $606,300, with the largest single increase related to the 2024 General Election cost of $180,000 This is a bi-annual cost and appears and disappears from the budget every even and odd year, accordingly. There is an increase of $62,000 related to the new "Care Solace" mental health service contract, and additional expenses related to continued digitization of records (i.e., scanning planning and building documents).

It should be noted that there is $40,000 in appropriations dedicated to various Montebello service organizations and non-profits. This continues the practice first implemented in FY 2023-24 of providing additional funding to groups such as the Chamber of Commerce and Ashiya Sister City for their operations.

Community Development: There is an overall net increase of $728,500 in this Department. The single largest increase is due to the re-integration of Building Services. This division had been in the Public Works Department in prior fiscal years. The move back to Community Development adds $750,000 to the FY 2024-25 budget. This increase is offset by adjustments to supplies and contract services in the Planning and Commercial Cannabis Divisions.

Fire: The $1.152 million net increase from last year is spread across all divisions, with the largest increase in the Suppression Division ($831,400), offset by decreases in Communications ($131,900) and Administration ($107,700). There is a net decrease of $89,100 in full-time salaries across the Department – primarily from the charging of staff time to various homeless services, radio communications and firefighter staffing grants. However, these savings are offset by a $634,900 increase to overtime. As noted above, the $450,500 increase in financing costs is from the acquisition of a new Fire Truck.

Parks and Recreation: This department is seeing a year-over-year increase of $1.045 million. Half of this increase ($563,200) is in the Recreation Division and is from increased full and part-time staffing expenses. As the City improves and increases the number of community events (e.g., Summer Streetfest, farmers market, night market, 4th of July, pet vaccine clinics), it is necessary to increase the number of staff – primarily part-time – assigned. In addition, the annual increase to the State's minimum wage increases personnel costs. This Department has also added full-time staff -- Coordinators and Supervisors – necessary to stage the number and quality

of events the community has come to expect. There is an additional $467,200 increase from the integration of the Public Affairs Division for FY 2024-25.

Police: The net increase in this Department of $1,368,700 is primarily from the Patrol Division ($1,238,800), offset by decreases in the Support Services and Investigations Divisions. As noted earlier in this Budget Message, City Council approval of MOUs in May 2022 increased base salaries. There have been subsequent MOUs approved for both MPOA and MPMA (i.e., Lieutenants and Captains) since 2022, increasing wages and benefits again. These MOUs have increased salaries as well as certain fringe benefits and special pays such as longevity, education incentives, and one-time wellness stipends. Overtime in the Patrol Division reflects a year-over-year increase of $300,000. The Communications (i.e., Dispatch) and Records Divisions are fully staffed as of the writing of this Budget Message, increasing wages by $174,000 vs. the prior year.

Public Works: There is a $1,274,700 decrease projected for FY 2024-25. The largest decrease is from the movement of the Building Services Division to Community Development ($685,850). The $392,900 decrease in the Streets Division is from lower utility expenses (i.e., electricity) related to the upgrade by SCE of streetlights to LEDs. In addition, part-time wages and overtime are reduced slightly to reflect forecasted actuals. The Engineering Division reflects a $465,000 decrease year over year. This reduction is due to more accurate projections of contract services needs. It should be noted that the City continues its recent commitment to replacing trees Citywide, with $50,000 provided towards this endeavor included in the FY 2023-24 budget (Trees Division).

Non-Departmental: The $560,700 increase in this Division (reflected as part of the Finance Department budget page) is from the new financing costs for the Citywide solar project. The intent of the project is to reduce electricity expenses so that annual financing costs are covered by these "savings." The project is currently under construction and any potential savings will not be realized until FY 2025-26. However, financing costs have begun, and the new expenses are reflected for the first time in the adopted budget.

Supplemental Requests

A few Maintenance and Operations (M&O) supplemental requests are included in the 2024-25 budget. As noted above in the discussion of "fixed costs," there is relatively little room in the General Fund for supplemental expenses – whether one-time or recurring. Therefore, the FY 2024-25 budget reflects a very modest inclusion of the total amount of supplemental requests submitted by Departments.

The tables below provide a summary and detailed listing of the various supplemental items included in the budget, separated by General Fund ($221,100 in supplemental items) and non-General Fund items ($150,000). There is a total of $371,100 in supplemental requests included in the adopted budget:

FIRE		
	Prevention	25,000
INFORMATION TECHNOLOGY		
	Division of Info Tech	53,000
PARKS AND RECREATION		
	Public Affairs	7,000
	Recreation	82,300
POLICE		
	Dispatch	10,800
	Patrol	3,200
PUBLIC WORKS		
	Adminisration	4,500
	Streets	35,300
TRANSIT		
	Operations	150,000
	GENERAL FUND	**221,100**
	TRANSIT	**150,000**

	Supplemental Request Description	Account No.	Amount
FIRE			
	CERT Program Supplies (various)	100-85-870-6000.40	25,000
			25,000
PARKS AND RECREATION			
	Summer Youth Employment Program		82,300
			82,300
PUBLIC AFFAIRS			
	Audio Equipment - Podcast - mixer, microphones	100-21-210-6010.10	1,000
	Event Camera	100-21-210-6010.10	1,000
	Outdoor PA System - Step & Repeat, Podium, Audio	100-21-210-6010.10	5,000
			7,000
PUBLIC WORKS			
	No Parking Signs, etc.	100-30-310-6025	4,000
	Dues & Subscribtions (Trade Magazines)	100-30-300-6030	500
	Vehicle Maintenance/Expenses	100-30-310-6080-30	300
	Steel Plates (Emgergencies)	100-30-310-6000.40	35,000
			39,800
INFORMATION TECHNOLOGY			
	Keyboards/Mice (citywide replacement as needed)	100-21-420-6010.50	4,000
	WiFi Access Points Citywide	100-21-420-6010.50	10,000
	Cabling Services	100-21-420-6010.50	15,000
	Stock Laptops (Department "loaners")	100-21-420-6010.50	20,000
	Security Door for DoIT offices	100-21-420-6000.40	4,000
			53,000
POLICE			
	Dispatch - cloud back up software	100-80-820-6010.40	7,800
	Dispatch - Geo mapping (GIS services)	100-80-820-6010.40	3,000
	ACE Watch Dog system (K-9 heat warning system)	100-80-815-6010.40	3,200
			14,000
TRANSIT			
	Project Management Service - Hydrogen Fuel Station	600-90-900-6040-95	100,000
	Fueling Software Program	600-90-915-6010-40	50,000
			150,000
		GENERAL FUND =>	**221,100**
		NON-GENERAL FUND =>	**150,000**

Of the $371,100 in supplemental items included across all funds, $202,300 is one-time or non-recurring in nature. In other words, they are equipment and/or durable supply items with relatively long useful lives (five or more years). While these items will need to be replaced eventually, the

costs associated with acquisition do not need to be budgeted annually. The recurring items (i.e., signage, vehicle maintenance expenses, software licenses, etc.) total $168,800 and will become permanently budgeted items going forward in the appropriate department.

As can be seen by the descriptions above, many of the supplemental items are necessary due to increased and improved programs and services – public safety K-9 and dispatch related software to improve responses, record keeping and analysis, various audio-visual equipment for community events, replacement information technology hardware for employee productivity, supplies for the newly created community emergency response team (CERT), etc. The supplemental requests included in the FY 2024-25 budget are spread across several departments. However, every operating department continues to identify unmet needs and such items will continue to be included in subsequent budgets as funding is available.

The table below shows the total amount of supplemental budget requests Departments submitted, illustrating the continued need for equipment, infrastructure upgrades and other large investments in the City's operations:

Department	Amount Reqquested
ADMINISTRATION	$ 12,400
PUBLIC AFFAIRS	$ 87,000
INFORMATION TECHNOLOGY	$ 143,000
PUBLIC WORKS	$ 10,915,300
COMMUNITY DEVELOPMENT	$ 1,635,200
PARKS AND RECREATION	$ 1,238,700
POLICE	$ 1,995,200
FIRE	$ 1,547,500
TRANSIT	$ 2,890,000
	$ 20,464,300

Only 1.8% ($371,100) of the total items requested (as calculated by dollar amount) have been included in the FY 2024-25 adopted budget. There are several reasons for not being able to include all requested items: available funding, likelihood of procurement during the fiscal year, and need for additional research and quotes before approving inclusion of the request in the budget. The majority of the supplemental requests in Public Works, Fire and Parks and Recreation are infrastructure/capital projects: $12.103 million or 59.1% of the total requested ($29.464 million) can be categorized as such.

Citywide and Department Highlights

The FY 2024-25 budget includes various changes to individual Department budgets – adding staff and equipment, re-organizing divisions, etc. While basic services remain funded, there are enhancements in different key areas. The General Fund budget for all departments is $76,100,900, a $3,413,450 (4.7%) increase over the FY 2023-24 adopted budget. The ability to

continue funding all basic services, while providing for some unmet and deferred needs, is predicated on a concerted effort to right-size the City's budget coupled with improved revenue forecasts. The five-year budget development process created to assist in these efforts has provided additional analysis and improvement efforts to better refine and balance ongoing expenditures against ongoing revenues (see section above for a more detailed discussion of the City's five-year strategic budget development process).

The table below shows each Department's adopted budget and the variance from last year's adopted budget, as well as three years of actuals for comparison purposes:

	FY 2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2024-25 ADOPTED BUDGET	Variance, FY 24-25 vs FY 23-24
Administration	2,473,138	2,709,803	4,804,612	2,221,900	2,828,200	606,300
Community Development	1,752,274	2,375,062	2,725,754	2,739,200	3,467,700	728,500
Finance	2,201,468	2,684,390	2,657,374	3,082,650	2,967,200	(115,450)
Fire	15,310,306	15,625,500	18,158,612	17,074,150	18,226,100	1,151,950
Human Resources	1,742,602	2,172,884	2,796,197	1,684,500	1,453,700	(230,800)
Parks & Recreation	5,078,363	6,002,391	4,030,430	4,170,450	5,215,500	1,045,050
Police	18,916,427	19,317,618	20,420,284	20,158,500	21,527,200	1,368,700
Public Works	9,998,328	10,827,022	16,981,915	16,752,800	15,478,100	(1,274,700)
Information Technology	-	-	-	1,656,600	1,229,800	(426,800)
Non-Departmental	11,912,014	5,352,367	9,338,925	3,146,700	3,707,400	560,700
	69,384,920	**67,067,037**	**81,917,275**	**72,687,450**	**76,100,900**	**3,413,450**

The paragraphs below provide a discussion of the major changes in each Department's budget for FY 2024-25.

Administration and Elected

Overall, the budgets for elected officials (City Council, City Treasurer, and City Clerk) and Administration increased a net $606,300. As noted previously, the largest single increase is the expense related to the 2024 General Election: $180,000 in estimated expense to be paid to the Los Angeles County Registrar of Voters for administering the election on the City's behalf. An additional $13,000 has also been added for election related mailers and other "get out the vote" promotional items.

There are also new professional services (Care Solace mental health referral, $62,000) and increased digitization efforts (scanning of planning and building related documents, $104,000). There is also a slight increase of $50,000 for City Attorney-related expenditures. This additional amount is based solely on prior and current year trends, as Staff attempt to budget accurately for all services provided. There is also $40,000 in funding for various Montebello service clubs and organizations, an increase over the $25,000 provided in FY 2023-24.

Community Development

The Community Development Departments' total budget of $3,467,700 (4.6% of total General Fund appropriations) represents a $728,500 net increase over FY 2023-24. The single largest increase is from the re-integration of Building Services, moving this function from the Public Works Department. In August, 2023, a decision was made to move Building Services back to Community Development (where it had last been in FY 2021-22). This division includes building inspection and plan check services, provided by a combination of full-time staff and professional engineering consultants.

There is also a slight increase of $52,600 in the Code Enforcement Division. Compared to last fiscal year, this division is fully staff with full-time Code Enforcement and Parking Enforcement Officers. The City's contract with the third-party parking enforcement company has been adjusted to reflect actual expenditures – based on several years of actual data.

Fire

The FY 2024-25 budget of $18,226,100 represents a $1,151,950 increase over the FY 2023-24 adopted budget, a 6.7% year-over-year increase. There are increases in the Suppression and Fire Prevention Divisions ($831,400 and $109,650 respectively), offset by decreases in the Prevention and Administration Divisions of $131,900 and $107,700. There is also a $450,500 increase related to the acquisition of a new Fire Truck that is new for FY 2024-25. The increase represents the first annual finance payment due – with expenses continuing for the ten-year financing term.

Regular Salaries and Overtime in the Suppression Division are forecasted to be $220,000 and $456,000 (respectively) higher than FY 2023-24. As noted previously in this Budget Message, recently approved MOUs increased base salaries as well as wage-based items such as longevity pay and EMT and Paramedic certification pay. These adjustments to sworn safety personnel wages and wage dependent special pays contribute to the year-over-year increase. In addition, vacancies have been filled at all ranks, and continuous recruitment aims to bring stability in staffing to the Department during the fiscal year.

The decrease in the Administration and Communications Divisions is due to increased use of new grant funding. In Administration, additional homeless services staff are charging hours to several grants received in the past two fiscal years. The expansion of the MCAP program – adding two full-time employees – was made possible by these State homeless services grants.

The Communications Division received funding from Congresswoman Sanchez, over $2.0 million in grant revenue. In addition to providing for radio communications hardware and software, Staff can charge their time to this grant.

The City also received a SAFER grant, that allows for recently hired firefighters to charge their time to this award. The three-year grant will support numerous firefighters as the Department

seeks to fill vacancies. The $1.883 million annual award helps offset General Fund expenses, while assisting the Department with hiring first responders.

There are two supplemental requests included in the FY 2024-25 budget: $25,000 in supplies for the recently implemented Community Emergency Response Team (CERT) program; and one (1.0) full-time Senior Finance Technician that will assist the Department with payroll, purchase orders, invoices and other essential administrative tasks.

Parks and Recreation

The Parks and Recreation budget of $5,215,500 is increasing by $1,045,050. The majority of this increase is directly attributable to the expansion of special events and programs over the past three fiscal years. Fiscal Year 2024-25 represents the third full year of Staff projecting expenses for special events such as the Farmers Market, Night Market, 4th of July, Summer Street Festival, Utility Box Art, pet vaccine clinics, volunteer days, etc.

Part-time salaries in the Department have increased $266,600 from FY 2023-24 – primarily due to the additional staff needed for the multitude of year-round events, combined with the increase to the State's minimum wage. Supplies (both non-durable and durable) are up approximately $58,000. These increased Maintenance and Operations costs are associated with purchasing additional supplies for the expansion of community events throughout the year.

There is an increase of $467,200 in the FY 2024-25 budget due to the integration of the Public Affairs Division. With the elimination of a separate department, this division is now housed under Parks and Recreation. Public Affairs provides public information officer services (dedicated, full-time City employees), as well as manages all of the City's social media.

As noted above, there is $89,300 worth of supplemental requests included in the FY 2024-25 Department's General Fund budget. There is $82,300 dedicated to the City's Youth Employment Program (YEP). Typically, a large portion of this program is funded by the Community Development Block Grant (CDBG) program. However, for FY 2024-25, there is limited CDBG funding for YEP expenses, hence the need to fund it entirely from the General Fund. It is anticipated this expense will return to the CDBG fund in FY 2025-26, reducing projected expenses in the General Fund for next fiscal year. Also included is $7,000 in audio/visual equipment to assist Public Affairs with its duties.

The Department also has supplemental requests for three (3.0) full-time positions: Golf Course Facilities Manager, Public Affairs Manager and Administrative Assistant. The Golf Course Facilities Manager will be funded 100% from the Golf Fund and will serve as the liaison between the City and the Bella Verde Golf Course operations and landscape management company (Troon Golf). The Public Affairs Manager would provide oversight of the Public Affairs Division. The addition of the Administrative Assistant would provide consistent service at the Department's

main offices, serving as front-line receptionist and primary customer service representative for phone inquiries and walk-ins.

Police

The Police Department budget is $21,527,200, a $1,368,700 increase (6.8%) over the adopted FY 2023-24 budget. There are increases in the Administration, Patrol, Traffic, Communications and Records Divisions. These increases are offset by year-over-year reductions in the Support Services and Investigative Services Divisions. None of the decreases impact service or staffing levels. As Staff gains a greater appreciation for spending patterns – in salaries and maintenance and operations – refinements to budgets can be made which better reflect actual expenses. In addition, certain expenses have been moved to more appropriate divisions (i.e., crossing guard services). This is yet another by-product of the research being done as part of the five-year budget development improvement.

The majority of the increases come from salary changes due to approved MOUs between 2022 and 2024 as well as the successful filling of vacancies at the Police Officer rank/classification. The Patrol Division is impacted the most from the MOU adjustments and filling of vacancies, with full-time regular salaries increasing $554,000, overtime increasing $300,000, and PERS expenses increasing $206,000 vs. FY 2023-24. This Division also saw a slight increase in cellular services as more phones are being provided to Police Officers as vacancies are filled.

The increase in the Traffic Division ($236,200) is twofold: additional salary costs ($93,000) as vacancies are filled, and the movement of crossing guard services from the Investigations Division ($81,000). There are increases in both the Communications and Records Divisions ($118,100 and $55,900 respectively). Regular Salaries increased year-over-year in both Divisions as vacancies are filled and staffing levels remain stable. The Communications Division has had numerous vacancies over the past three fiscal years. During FY 2023-24, vacancies have been filled and the anticipation is staffing would remain stable through the fiscal year.

The Police Department budget includes $14,000 in supplemental items. There is $10,800 committed to cloud back-up and GIS software for Communications (Dispatch) and $3,200 for the K-9 unit for a heat warning system to ensure the safety of the City's police canines.

There are also six (6.0) full-time positions added to the FY 2024-25 budget. In order to implement the Park Safety Program, the hiring of two (2.0) full-time Police Community Service Officers is required, as well as the addition of one each in the classifications of: Lieutenant, Sergeant, Corporal and Officer. There are additional salary/benefit appropriations included for the two non-sworn Police Community Service Officer positions that would provide additional park security throughout the City.

Public Works

The Public Works Department FY 2024-25 budget is $15,478,100, a $1,274,700 *decrease* from the prior fiscal year. However, none of this decrease will impact direct service such as street maintenance, tree and landscape services, pothole repair, graffiti removal or any of the daily duties Public Works staff perform that keep the City safe and beautiful. Instead, $1.032 million of the total decrease from FY 2023-24 is from two reasons: movement of the Building Services Division to the Community Development Department ($685,850), and the charging of a portion of the citywide street sweeping contract to Proposition C Metro Local Return Funding ($309,600).

In addition to these two reductions to the Department's budget, there is a projected decrease in electrical utility expenses. SCE recently transitioned the City's street lights to LED from incandescent light bulbs during FY 2023-24. LED lighting is more economical and saves electricity, reducing annual utility bills.

The Streets Division -- responsible for road maintenance, graffiti removal, street sweeping, etc. – has a $50,000 increase to the graffiti removal budget, offset by a $309,600 decrease to the street sweeping budget. This division also records the expenses related to residential refuse services: $4.815 million total. Since the City receives the revenue from the refuse collection expenses charged to residents, the cost is offset completely.

The Trees Division maintains the commitment made in FY 2023-24 towards improving the City's tree canopy and increasing shade equity. There is $50,000 committed to tree replacement, and $400,000 for tree trimming and maintenance services.

The Engineering Division realizes a reduction of $465,0000 from FY 2023-24. The majority of this decrease is in contractual appropriations for various consultants. As part of the modified zero-based budgeting process, Staff reviewed the FY 2023-24 budget and realized some items had been "over-budgeted." Therefore, the FY 2024-25 Engineering Division budget reflects a more accurate set of appropriations, based on prior year actuals and anticipated use of various third-party engineering firms for a host of services.

In the Facilities Division, there is $169,550 in additional funds for various trades related contracts: electrical, plumbing, elevator maintenance, locksmith service, etc. The City's aging facilities require more regular maintenance, and the use of on-call trades services has increased over the last several years. The City's janitorial needs have also increased as more special events are held (see Parks and Recreation Department overview). There is also additional funding for a second full-time Facilities Maintenance Tradeworker II, and anticipation of filling the vacant Electrician and Plumber full-time vacancies. These three positions will complement the contracted services and provide immediate, on-site response capabilities for routine facilities requests.

The Department's budget includes $39,800 in supplemental requests: vehicle maintenance, professional dues and subscriptions, signage and steel plates for temporary road work. The Department is also requesting an additional three (3.0) full-time positions: Public Works Manager, Administrative Manager and Administrative Assistant. The Public Works Manager will provide additional oversight in the Streets and Parks Division, assisting the Superintendent and Maintenance Workers with routine and emergency maintenance tasks. The Administrative Manager and Administrative Assistant would provide oversight and support to the Director and coordinate budget preparation and oversight – operating and capital – as well as streamline work orders and related tasks.

Transit

The largest enterprise fund -- as measured by total expenditure and revenue appropriations – is Transit, Fund 600 (Montebello Bus Lines). This fund accounts for the various sources (Metro Transit revenue, Federal Transit Administration, etc.) and uses of funds (salaries, maintenance, equipment purchases, etc.) that are utilized to fund daily bus operations and maintenance of the fleet. The FY 2024-25 Transit budget – excluding grants (Fund 270) and Senate Bill 1 (SB 1) State of Good Repair funding (Fund 202) – includes $38.402 million in expenditures balanced against $35.161 million in revenue.

It should be noted that certain Transit-specific American Rescue Plan Act (ARPA) funds remain available for Transit operations and will be claimed as allowed expenses are incurred. This additional revenue has not been added to the projected FY 2024-25 budget. However, once recognized, revenue for FY 2024-25 will come in higher than the current projection. (For example, a portion of this "pandemic era" funding was used to offset salary and benefit expenses over the prior three fiscal years).

The table below provides an overview of expenditures and budgets from FY 2021-22 to FY 2024-25, by division:

	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET	Variance
Transit Administration	8,200,860	12,513,739	10,515,450	13,762,100	3,246,650
Transit Operations	9,952,839	15,700,616	17,166,600	15,470,900	(1,695,700)
Metrolink Station	87,695	109,848	98,300	154,900	56,600
Corporate Shops	4,529,545	6,772,119	10,111,000	8,420,000	(1,691,000)
Capital Projects	2,831,676	6,212,202	-	-	-
Prop C 5% Security	272,768	394,707	483,700	573,800	90,100
Bus Advertising	13,869	15,000	20,000	20,000	-
Non-Departmental	-	(3,374,502)	-	-	-
	25,889,252	**38,316,730**	**38,395,050**	**38,401,700**	**6,650**

There is a $3,246,650 year-over-year increase in the Administration Division. This is due to salary increases as vacancies have been filled (i.e., Sr. Management Analyst, Administrative Manager, etc.) in the past fiscal year. There is also the Transit share of the citywide solar project financing

costs, as these new expenses are budgeted for the first time in FY 2024-25. The largest increase from FY 2023-24 in the Administration Division is a $1.4 million transfer out to the Information Technology Infrastructure Upgrade project capital fund (Fund 325). This transfer covers Transit's share of this essential project, as a portion of the City's information technology backbone is utilized by Transit operations.

The Operations Division will see a decrease of $1,695,700. Even with increased salaries from the recently approved MOU with SMART-TD, there is still a decrease over the FY 2023-24 adopted budget. The sole reason for this is that salary and benefit appropriations for FY 2023-24 were budgeted too high. Therefore, the more accurate budgeting for FY 2024-25 reflects as a decrease from the prior year's budget. It should be noted that vacancies continue to be a challenge in this Division, contributing to lower than expected salary and benefit costs. Management continues to recruit steadily, and the new MOU – which raised wages considerably to market levels – should assist in recruitment efforts, as well as the ongoing hiring incentive program.

The Corporate Shop Division will see a $1,691,000 decrease vs. last year. One of the reasons for this decrease is the absence of $800,000 in supplemental requests that were included in FY 2032-24: "bus wraps" to complete the rebranding of the Montebello Bus Lines fleet; and purchase of a heavy-duty scrubber and a ride-on sweeper.

In addition to the operating budget found in Fund 600, capital and equipment projects and purchases are also funded through grants and state funding. Additional details can be found in the budget book: Transit Grant expenditures (Fund 270) and SB1/SGR projects (Fund 202) related sections.

<u>Hotels – Hilton Garden Inn and Home2Suites</u>

The City owns two hotels and contracts with a third-party management company to operate them. The Hilton Garden Inn (HGI) underwent a complete remodel in 2020, the first since it opened over seventeen years ago, and reopened to the public in September 2020 after being closed for more than six months.

As business and leisure travel patterns continue to recover to pre-pandemic levels, the Hilton Garden Inn's performance continues to improve as occupancy rates increase. The hotel is forecasted to have a surplus in FY 2024-25 of $805,800. The refinancing of HGI debt (December 2019) was a positive financial move, providing significant debt service savings for three years by restructuring the debt to be interest only during the pandemic. This refinancing made economic sense – taking advantage of historically low interest rates – and was fortuitous in timing. The reduced debt service coinciding with reduced income from lower occupancy.

The Home2Suites hotel's occupancy also suffered in 2020 due to the pandemic. However, in recent years occupancy has been climbing and performance appears to have returned to pre-

pandemic levels as business travel returns. The debt service on the Home2Suites (H2S) is greater than Hilton Garden Inn, given the larger outstanding balance (Series 2016A) of bond funds. Home2Suites is forecasted to have a comfortable operating surplus for FY 2024-25 of $2,706,100.

The table below provides an overview of the two hotels' financial performance, from FY 2019-20 to FY 2024-25. As can be seen for fiscal years 2019-20 and 2020-21, the pandemic severely impacted both hotels negatively. But in recent years, surpluses have grown:

	FY 2019-20 ACTUALS	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Hilton Garden Inn						
EXPENDITURES	4,739,899	3,367,167	5,088,666	5,944,554	5,902,800	6,144,200
REVENUE	4,482,116	2,073,794	5,359,743	6,655,126	6,175,000	6,950,000
SURPLUS / (DEFICIT)	**-257,783**	**-1,293,373**	**271,077**	**710,572**	**272,200**	**805,800**

	FY 2019-20 ACTUALS	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Home2Suites						
EXPENDITURES	8,602,561	7,993,039	9,782,112	11,157,029	10,027,700	10,718,900
REVENUE	9,064,121	8,360,803	12,062,484	13,431,144	13,150,000	13,425,000
SURPLUS / (DEFICIT)	**461,560**	**367,764**	**2,280,372**	**2,274,115**	**3,122,300**	**2,706,100**

Both hotels are well positioned to take advantage of the continuing post-coronavirus rebound in leisure and business travel. Their revenue accounts are healthy, and projected operating revenue will be sufficient to support operations and debt service payments with no negative impact on the General Fund.

Golf Course Operations

The City's 118 acre golf course underwent a complete transformation between Fall 2022 and Spring 2024. The 18 hole public course has been re-imagined and rebuilt to match the golfing needs of the 21st century. A new 9 hole executive lighted course has opened, along with a 6 hole course that plays short and can be combined with other holes for a 10 hole experience – the addition of lights allows for night play for the first time in the course's history. The construction of a new clubhouse – completion expected Summer 2024 – will round out the redevelopment of the over 100 year old course, breathing new life into this public space and introducing golf to a new generation of player.

The golf course operations are recorded in Fund 610. For FY 2024-25, expenses related to golf course and landscape management by the Troon Company will be approximately $1.947 million. In addition, utility expenses of $500,000 are projected – water and electricity. The lease costs for

the fleet of new golf carts will be $104,800. It should be noted there is continuing debt service from previous refinancing bonds (Series 2014C Lease Revenue Bonds) as well as the more recent Series 2022A bonds that were issued to fund course reconstruction.

Recognizing that golf fees had not been adjusted since 2010, the City Council approved a new "tee sheet" of updated green fees and cart rental charges. Given the expansion of the golf course and the ability to offer new golfing experiences, Staff was able to craft fees that are reasonable and provide sufficient revenue to continue upkeep of the brand-new course. Early forecasts indicate $2.647 million in golf related fee revenue. Staff will continuously monitor revenue and make adjustments to forecasts throughout the fiscal year. The goal of crafting the updated fee schedule for the golf course was to bring in sufficient revenue to end the years of subsidization of a course that operated at a chronic deficit.

In addition to the reconstruction of the Golf Course, on 15 acres of land located at the northeast corner of the course, a Topgolf entertainment complex opened in Spring 2024. The three-story, 100 bay entertainment and conference complex has revitalized the golf course campus, introducing a new style of golf to the community and adding a destination amenity for casual and serious golfers alike. The Topgolf facility offers meeting and gathering spaces as well that provide additional space on the campus for conferences, meetings, etc.

These projects will bring new sources of sales tax and lease revenue to the General Fund. Moreover, they contribute to the City's economic development efforts, helping to revitalize a portion of the City that will draw additional, new development in future years.

Capital Improvement Program

The adopted CIP budget for FY 2024-25 includes a mixture of new appropriations and carryover of previously appropriated but not yet spent funds. The total (estimated) CIP budget for FY 2024-25 is $40.115 million. This amount is comprised of $6.239 million in new appropriations, $28.976 million in (estimated) carryover funds, plus $1.153 million in Maintenance and Operations expenditures. It should be noted that the final carryover amounts of projects in progress will not be known until after year-end close (June 30, 2024). As was done in prior fiscal years, subsequent City Council action will be requested to appropriate the carryover amounts.

In addition, there will be some remaining uncommitted fund balance in certain funds that could be used for new capital projects (those not included in the current CIP project list) or for expanding approved projects if necessary. In other words, available fund balance exists that has not been committed to a particular project – either with previous budgets or with the FY 2024-25 adopted CIP budget. The Director of Public Works will work with staff and the City Council to determine potential priority projects to which these unprogrammed funds can be obligated. Subsequent City Council action would appropriate the unprogrammed funds depending on decisions made about new or expanded CIP projects.

The $40.115 million CIP budget utilizes funding from Gas Tax, Metro Local Return Funds (i.e., Proposition C, Measure R, etc.), Measure W (Los Angeles County stormwater fee), Paving the Way Bond Proceeds, and Federal and State grants (i.e., HSIPL, Sewer Infrastructure) for a host of various projects. The budget document contains additional pages and detail of the CIP plan.

The following paragraphs will provide highlights and other information about the City's FY 2024-25 capital improvement program. The table below provides a high-level overview of CIP appropriations by fund (NOTE: not included in the amounts below are appropriations for debt service and administration – allowed charges for salaries and benefits):

Fund Description	Fund Number	New Appropriations	Carryover Appropriations*	M&O Expenditures**	Total Funding:
Gas Tax	200	-	2,651,000	730,000	3,381,000
Proposition A	210	-	7,309,300		7,309,300
Proposition C	215	885,100	1,168,900	334,600	2,388,600
Measure M	222	2,102,000	-	25,000	2,127,000
Measure R	220	1,294,000	85,000		1,379,000
Measure W	229	758,106	-		758,106
SB1/RMRA	201	1,100,000	-		1,100,000
TDA-3	223	100,000	-	63,300	163,300
Sewer Infrastructure	263	-	2,100,000		2,100,000
HSIPL	Grant (265)	833,100	-		833,100
SSARP	Grant (265)	-	-		-
Prop C - Paving the Way	215	-	11,698,200		11,698,200
Meas M - Paving the Way	222	-	2,214,840		2,214,840
Meas R - Paving the Way	220	-	1,748,400		1,748,400
		7,072,306	**28,975,640**	**1,152,900**	**37,200,846**

**These amounts are estimates; actual amounts will not be known until after June 30, 2023. Subsequent City Council action will follow to re-appropriate carryover funds for applicable CIP projects.*

***Maintenance and Operations appropriations include signs, markings, street sweeping, concrete cutting/sidewalk repair and other releted expenses. Not included are expenses related to administration (i.e., salaries, benefits) or debt service on the Paving the Way Bonds*

There are several new projects as well as existing projects having their budget increased, that are in different stages of planning: engineering studies/analysis, design, construction, maintenance or debt service/other expenses:

- Bluff Road Slop Stabilization project would commit $469,000 towards repair work
- Signal synchronization work long Washington Blvd would utilize $559,800 in Proposition C funding
- Design and construction work for Plaza Drive would commit $894,100 in Proposition C funds for this project in the northeast corner of the City

- The City has an annual street resurfacing program, encompassing “grind and overlay,” “slurry seal,” “reconstruction,” and “HYRAP” work, depending on the condition of the street. These annual projects will have more than $3.4 million committed to them by using Measure M, Measure R, SB1/RMRA and TDA-3 funds
- Regular maintenance such as replacing signs, maintaining traffic signals, striping, and other related work will be funded utilizing State Gas Tax funds ($805,000)
- New for FY 2024-25 is the use of $346,000 in Proposition C funds to help offset the citywide street sweeping contract, reducing the burden on the General Fund

The City will also continue utilizing the remaining Paving the Way bond funds ($15.661 million) to repair and pave streets throughout Montebello. Additional details and plans will be provided at subsequent City Council meetings as construction contracts are put out to bid and subsequently awarded.

As discussed earlier in this Budget Message, staff have improved cost allocation methods, and will be utilizing the maximum amount allowed per Metro Local Return Fund guidelines to offset administrative costs. Public Works staff and consultants conducting engineering, planning and related work charge their time to Proposition A, Proposition C, Measure M and Measure R on an “hours worked" basis. This allocation of time relieves the General Fund of these expenses, allowing for additional budget capacity.

Conclusion

The Fiscal Year 2024-25 budget is being prepared under promising, yet tempered, conditions as the economic and social impacts of the global pandemic continue to wane since the spring of 2020. The entire $227.109 million all-funds spending plan provides appropriations across the full range of services that Montebello provides: fire, police, transit, public works, community services, planning, building, code enforcement, information technology, financial planning, homeless outreach, street improvements, recruitment, and so forth. There will be $222.423 million in revenue from various sources to fund the myriad expenditures across all operations.

This budget provides an expansion of certain services and programs, while continuing the process of modified zero-based budgeting that will place Montebello on sound financial footing. It represents the final year of the five-year plan designed to create a culture of fiscal responsibility throughout the organization. Right sizing the budget by re-evaluating prior methods by which budgets were built will continue, providing funding where appropriate while ensuring the City lives within its means and manages public funds responsibly and transparently while meeting the needs of residents and responding to City Council priorities.

The myriad accomplishments of the past year, and the projects and programs planned and funded in the Fiscal Year 2024-25 budget will help Montebello in its second century of incorporation. The efforts and positive strides forward will ensure the next 100 years see more successes and keep Montebello progressing forward.

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MONTEBELLO

Montebello, meaning "beautiful mountain" in Spanish and Italian, is a city in Los Angeles County, California. It is located east of Downtown Los Angeles and in the southwestern area of the San Gabriel Valley. Montebello is part of the Gateway Cities, an urbanized region that serves as a "gateway" between the LA and Orange Counties.

In the early 20th century, Montebello was a well-known source of oil reserves, and today, it operates a mix of various industries that represent the business diversity in the County of Los Angeles as a whole.

COMMUNITY PROFILE

HISTORY

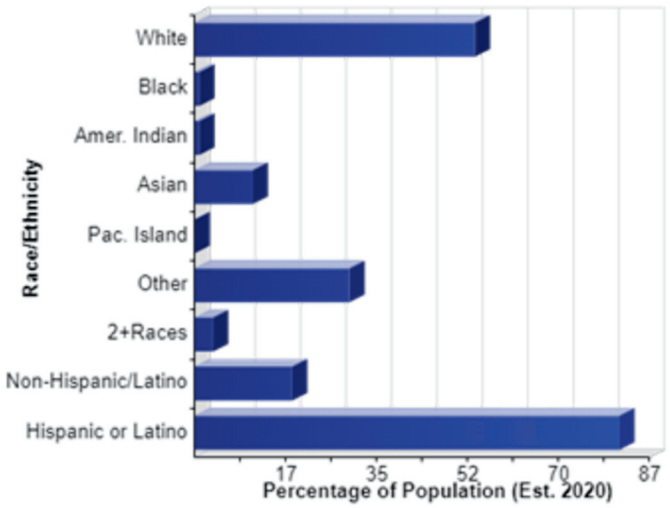
Montebello was inhabited for thousands of years by the Tongva (Gabrielino) Native American tribe before the arrival of European settlers. In the 18th century, Spanish explorers arrived, and the area became part of the Spanish colonial empire. The land was cultivated for ranching and agriculture.

During the 19th century and following the Mexican-American War, in which California became a U.S. territory, the Southern Pacific Railroad extended its tracks through the area, leading to the influx of settlers and business. Montebello was officially incorporated as a city on October 16, 1920, making it one of the oldest cities in Los Angeles County.

While predominantly agricultural, Montebello experienced significant growth and industrialization in the 20th century. Industries like oil production and agricultural processing played crucial roles in the city's development. Residential neighborhoods were developed, and the population grew steadily.

Today, Montebello is a vibrant and diverse city known for its rich cultural heritage, beautiful parks, and lively community events. With a blend of historic charm and modern amenities, Montebello offers a high quality of life and a warm, inclusive environment for all.

POPULATION



As of 2023, the estimated population of Montebello is over 61,000. The city has a mix of various ethnicities and cultures, contributing to its diverse atmosphere. The largest percentage of residents are of Hispanic or Latin origin, and approximately 37.3 percent of residents are foreign-born.

GOVERNMENT

Montebello utilizes a city council/city manager form of government. The city council provides political leadership and policy discretion. Montebello has eight department directors, most of whom oversee multiple divisions within each department.

The City Council comprises five members elected by district by the citizens of Montebello to serve four-year overlapping terms.

Current City Council consists of the following members:

- Mayor Scarlet Peralta
- Mayor Pro Tem Salvador Melendez
- Councilmember Angie M. Jimenez
- Councilmember Georgina Tamayo
- Councilmember David N. Torres

BUSINESS AND ECONOMY

Montebello has a diverse and evolving business and economic landscape shaped by a combination of small businesses, retail establishments, manufacturing companies, and commercial enterprises. As part of the City's 2022-2023 Annual Comprehensive Financial Report (ACFR), the largest employers were identified.

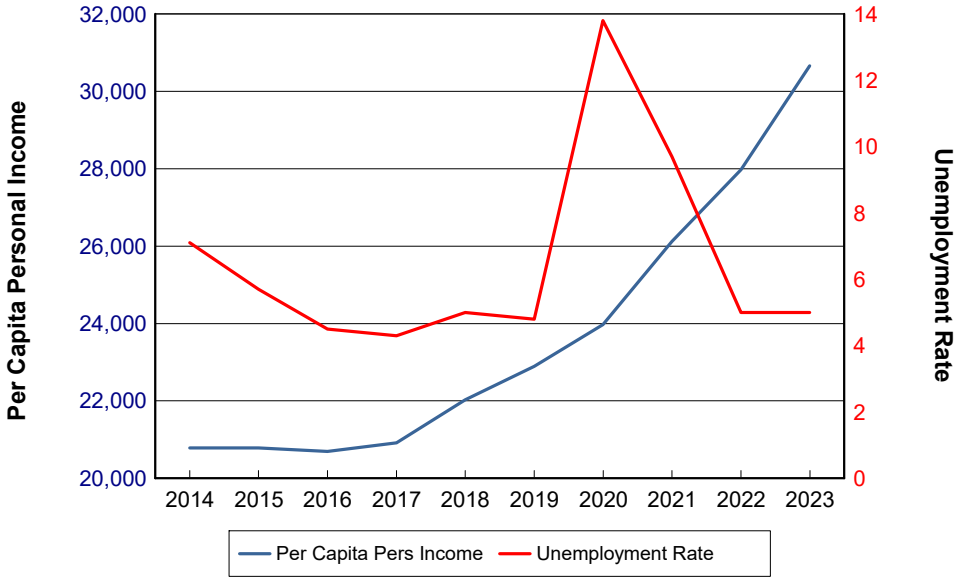
The following is a list of those employers:
Montebello Unified School District – 1,432 employees
Beverly Hospital – 783 employees
City of Montebello – 535 employees
Bimbo Bakery – 315 employees
Macy's Department Store – 308 employees
Rio Hondo Convalescent Hospital – 225 employees
JC Penney Department Store – 215 employees
R&L Carriers – 155
Wilbur Curtis Co – 150 employees

THE CITY OF MONTEBELLO

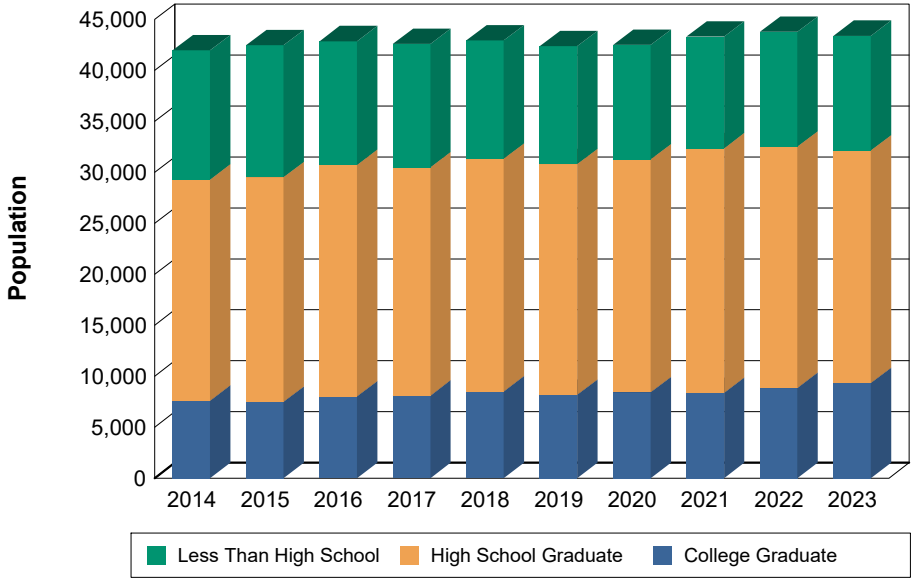
DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
2014	63,555	$1,320,864	$20,783	7.1%	35.4	69.8%	18.1%
2015	63,924	$1,328,624	$20,784	5.7%	36.2	69.5%	17.6%
2016	63,917	$1,322,645	$20,693	4.5%	37.2	71.7%	18.7%
2017	64,327	$1,345,526	$20,916	4.3%	37.3	71.6%	19.0%
2018	64,247	$1,415,215	$22,027	5.0%	36.8	73.0%	19.8%
2019	63,544	$1,454,863	$22,895	4.8%	36.1	72.7%	19.3%
2020	62,914	$1,508,014	$23,969	13.8%	36.1	73.6%	19.8%
2021	61,622	$1,609,577	$26,120	9.7%	36.9	74.7%	19.3%
2022	61,645	$1,724,599	$27,976	5.0%	37.4	74.3%	20.2%
2023	61,930	$1,898,664	$30,658	5.0%	38.0	74.1%	21.5%

Personal Income and Unemployment



Education Level Attained for Population 25 and Over



Notes and Data Sources:
Population: California State Department of Finance. Unemployment Data: California Employment Development Department
2000-2009 Income, Age, and Education Data: ESRI - *Demographic Estimates are based on the last available Census.* Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's boundaries
2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey

City of Montebello
City Council Adopted Strategic Plan
and Department Goals

Background

The citywide strategic plan was developed in order to improve organizational processes and performance within all departments of the City of Montebello. The 2021-2023 plan was initiated by the City Council through a visioning workshop held on May 1, 2021.

The plan served as an adjustable road map for the city to support City Council's priorities. The Strategic Plans Goals and Objectives served as a blueprint for working towards goals that surpass individual departments. They were developed to address the City's policy direction and may change due to shifts in the economy, community needs, force majeure, technological advances, or other outside factors. The plan includes a summary of the visioning workshop, staff participation, and City Council interviews. Based on discussions the consultant had with the five City Council members (at the time), the consistent themes were synthesized as the following City Council Strategic Goals:

Implementation and Performance Measures

Each of the strategic issues, defined as goals, are further defined with objectives to meet the outcomes of the policy makers' goals.

To further support the Strategic Plan efforts and Organizational Values, each department's goals were developed with performance measures during the annual budget process. These department goals are integral to the evolution and success of the Plan implementation.

Part of the Strategic Plan includes Organizational Values that incorporate the City Council's visioning as per the strategic plan and reflects the greatness to which the organization aspires, and the principles by which the City conducts business. Organizational values are operational performance goals, priorities, and strategic focus in the following areas:

- Fiscal Responsibility
- Efficiency and Adaptability
- Economic Vibrancy
- Infrastructure Improvements
- Civic Engagement
- Communication and Technology
- Public Safety
- Quality of Life

General Explanation of Goals/Objectives

The goals and objectives covered a three year period: FY 2021-22 through FY 2022-23, and helped inform development of the 2023-24 budget. The goals were built around objective data of previous accomplishments. The development and execution of the plans to reach these goals and objectives include many people at all levels in the organization. Focus area teams coordinated by a department director drive the development and monitoring of their respective portions of the objectives.

Goals and Objectives

Goal 1: Increase Economic Development Opportunities

- Create an Economic Development staffing plan and identify the essential positions, roles, and responsibilities
- Issue a Request for Qualifications/Proposal for Economic Development Strategy for Montebello to provide a framework for ED staff to seek and attract business interests
- Finalize Specific Downtown Plan as part of General Plan to incorporate the City Council's vision for the future of Montebello
- Establish and maintain a vacant commercial building/lot registry for staff to provide to potential investors with detailed property specs (lease, sale, use, zone, price per sq ft)

Goal 2: Improve City Owned Infrastructure

- Invest in Sewer Infrastructure and identity funding opportunities
- Transfer Sewer Maintenance to Los Angeles County Public Works
- Identify City-Wide IT infrastructure needs and identify funding opportunities
- Invest in Storm Drain Infrastructure to address deferred maintenance and gain compliance with environmental regulations
- Invest in streets and sidewalk improvements to continue to identify streets and sidewalks that need to be repaired/replaced

Goal 3: Improve Beautification

- Develop a Streetscape/Median Landscape Master Plan to create a standard design concept that meets state water conservation requirements and best practices of complete streets
- Develop a branding plan that includes entry signs/place making scape and integrate a new brand that will be included as part of 3A and wayfinding opportunities
- Seek funding and apply for grant Call for Projects for street improvements projects for walking/biking
- Complete the City Hall west and paint exterior of City Hall
- Implement and complete the Utility Box Program which will incorporate local youth and adult visual arts on utility boxes throughout Montebello

Goal 4: Incorporate the Arts

- Provide for opportunities to incorporate the visual and performing arts in public performances sponsored by the City including music, dance, visual art performances, and art exhibits at City events
- Adopt a Arts in Public Spaces Ordinance
- Adopt a public art policy to incorporate visual impressions (murals, street banners, utility box program, public facility art exhibits, etc.) in public facilities
- Identify opportunities to incorporate the arts in classes that include visual, performing, and music art expressions and offer fee-based and free classes to the community

Goal 5: Create Opportunities for Affordable Housing

- Provide for opportunities to develop in-fill housing, work force housing, and a inclusionary Housing Ordinance for new development projects
- Identify housing density opportunities in the City's General Plan
- Consider the adoption of an affordable housing in-lieu fee for new development projects
- Consider the establishment of a tiny-house village for temporary housing of unhoused population

Goal 6: Diversify Programming for Parks and Recreation

- Provide for opportunities for community members to engage in classes that improve their mental health and physical health by offering fee-based classes
- Incorporate findings from the Parks and Facilities Master Plan into program development and review existing programs to determine continued viability based on Master Plan outcomes
- Expand volunteer opportunities through events and placement
- Implement a Farmers and Artisan Market
- Incorporate opportunities for walking trails and outdoor fitness

Goal 7: Implement Workforce Development & Workplace Efficiency

- Provide for opportunities for diversity, inclusion, and equity in hiring
- Incorporate a Muni-Versity concept to educate the Montebello workforce on job development, leadership and topics that relate to local governance to encourage the workforce to improve their knowledge to expand their opportunities for growth
- Complete the class and compensation study which includes career paths
- Update the policy and procedure handbook for employees, administrative regulations, and related municipal code

Conclusion

On May 1, 2021 the Montebello City Council adopted the City's vision, value, goals, and strategic directions that will guide the City's work for the next three years (through FY 2023-24). City leaders set new goals every few years, resulting in clear priorities that provide long-term direction and clarify the core function of the City government.

Long-Range Financial Planning
Budget Development and Financial Forecast
Fiscal Years 2024-25 – 2027-28

The concept and practice of "long-range financial planning" is relatively new to the City of Montebello. Many improvements to the organization and its financial operations have been made since Fiscal Year 2020-21 in an effort to attain long-term financial health. The journey towards fiscal sustainability has just begun in Montebello. Achieving long-term financial health will take many years, and continuous adjustments to operations and financial practices.

The initial five-year budget development and fiscal sustainability plan focused on creating a budget development process that will help the organization achieve financial health in two primary ways:

1. Develop annual budgets that right-size the organization and place an emphasis on matching ongoing expenditures with ongoing revenues to create balanced budgets; and,
2. Optimize the organization through the budget process by properly aligning resources to provide essential services to the community.

The following paragraphs describe the efforts to establish a long-range financial plan that works hand-in-hand with the City Council adopted strategic plan. Working together, the strategic and financial plans will help Montebello achieve measurable goals while progressing towards fiscal sustainability.

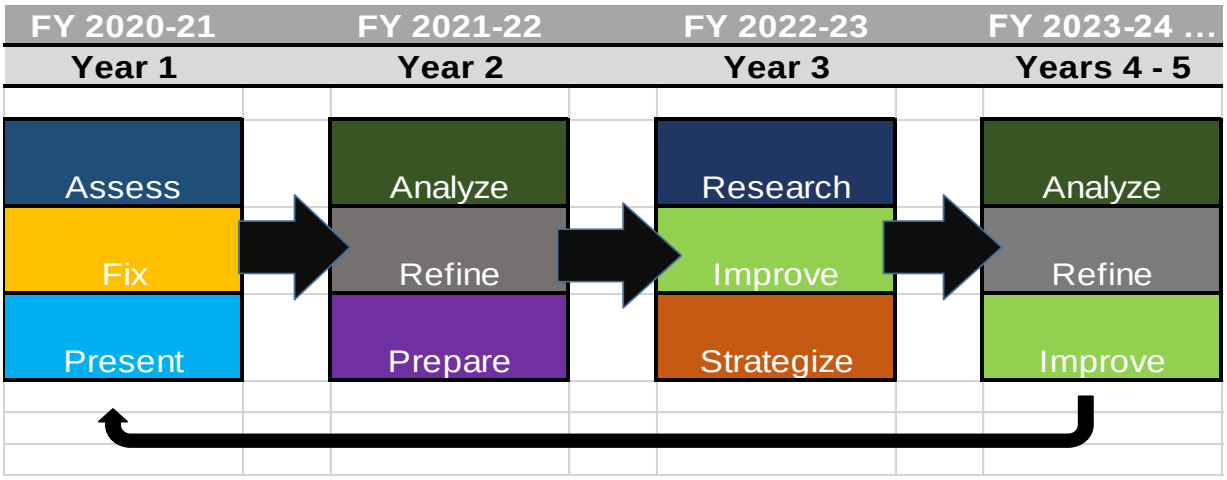
Budget Development – A Five Year Journey

The first step towards achieving fiscal sustainability is developing and instituting a budget process that establishes a culture of fiscal accountability. The Fiscal Year 2024-25 budget development process is the fifth year of a five year journey that has as an end goal of achieving long-term financial health: annual budgets (General Fund) that are at least balanced, and at best adopted with surpluses. Moreover, fiscal sustainability can be achieved by ending fiscal years with surpluses that help grow General Fund reserves.

The five year budget development improvement process is the basis of Montebello's long-range financial plan. It creates a set of building blocks, based on the ability to improve a subsequent year's budget based on progress made in the subsequent year. Each year the process becomes more sophisticated, with the end goal being a self-sustaining budget built around strategic goals.

The image below encapsulates this iterative process, showing the basic building blocks for each year and the emphasis placed on a grouping of tasks designed to continuously improve the budget – and by extension the entire organization:

Long-Range Financial Planning
Budget Development and Financial Forecast
Fiscal Years 2024-25 – 2027-28



The first year (FY 2020-21) of the City's budget development plan was focused on assessing the budget in its current state and then fixing "low hanging fruit" that would immediately improve the overall budget situation. A budget was presented that represented the best and most comprehensive planning document possible. The FY 2020-21 budget was awarded GFOA's "Distinguished Budget Presentation Award" for the first time in the City's 100 year history. This achievement was a clear indication that the City placed primary emphasis on a budget process – and creating a budget document – that was recognized as meeting best practices as defined by a prestigious third-party professional organization.

The FY 2021-22 budget built upon the improved base created in FY 2020-21. There was a deeper focus on analyzing revenue and expenditure trends, utilizing additional information and data available. The refinement of the budget development process further improved the budget that was proposed and eventually adopted. The FY 2021-22 budget was more fully and comprehensively prepared and incorporated additional information not available in the prior fiscal year.

The FY 2022-23 budget focused on research, improvement (continued) and strategy. Utilizing focused and more in-depth research of revenue and expenditure trends allowed for a much more accurate budget to be developed and presented. Research into specific expenses and whether they were one time or recuring, and whether they were being recorded to the correct account, lead to improved budget requests and management. The same goes for revenue, having a deeper ability to more accurately forecast revenue across all funds by better understanding the flow of various revenue streams and their relative cyclicality.

For FY 2023-24 budget, the improvement effort continued, moving into an analyze and refine mode. Analysis of the previous year's revenue and expenditure actuals against the adopted and amended budget provided a better understanding of trends. This information helped guide development of the FY 2023-24 budget, allowing for refinement of budget requests and estimates.

The FY 2024-25 adopted budget, representing the fifth year of the strategic budget development plan, fully realizes the work and improvements from prior fiscal years. There has been a continue effort to analyze major expenditure and revenue categories in an effort to ensure they are accurately forecasted. This analysis process continues to bear fruit, as it was discovered a portion of the City's street sweeping contract can be charged to Metro Proposition C funding. This created $350,000 in additional appropriations available in the General Fund for other uses by charging one-third of the street sweeping contract's projected cost to a non-General Fund source. It is efforts like this which provide concrete examples of the usefulness of the five-year budget development process.

Ultimately, the five-year process is designed to produce greater financial stability and promote fiscal responsibility. Fiscal sustainability can only be achieved when all parts of the organization are moving in the same direction and focused on achieving the same outcomes. Through a structured and strategic budget process, improvements can be made that will help fund essential operations while making these improvements part of the organizational culture.

Fiscal Sustainability Plan – Three Year Forecast

Working in conjunction with the five-year budget development process is the development of a three-year financial forecast for the General Fund. This forecast is intended to:

1. Project major expense categories for the General Fund based on recent (prior 3-7 years) actuals, focusing on salaries, benefits, pension costs (PERS contributions), supplies, contract services and debt service/financing costs
2. Project all revenue categories based on recent (3-7 years) actuals, with a focus on the City's two largest General Fund revenue sources: sales tax and property tax
3. Provide an indication of whether current and projected on-going revenue is sufficient to maintain project increase to the major expense categories
4. Explain the assumptions made in developing the three-year forecast as well as the implications forecasted revenue and expenditure amounts might have on the organization as a whole

Expenditure Forecast – Assumptions

The three-year forecast for General Fund expenditures is based on the projected growth of the following major (summarized) categories:

- Salaries and Wages (full and part-time, including overtime)
- Benefits (e.g., health, dental, vision, etc.)
- Retirement (PERS)
- Supplies, Equipment, Utilities and Fuel
- Contract Services
- Debt Service/Financing

The graphs and charts which follow this explanatory section utilize the broad expenditure categories noted above. It should be noted that each of the broad categories contains myriad separate account codes for tracking expenses on a detailed basis. However, in an effort to simply the presentation of the three-year financial forecast, the grouping of individual account codes is necessary. The categories listed above account for all expenses in the General Fund, summarized in an approachable manner that provides a meaningful forecast of future expenses in these areas.

As discussed in the "Expenditure Description" section of this budget book, salaries and benefits, maintenance and operations and debt expense categories have grown for myriad reasons: additional staff added to the organization, new MOUs increasing wages and special pays, increased community programming, improved facility maintenance, increased landscape maintenance, newly financed equipment and projects, etc.

Therefore, the future estimated growth rates of each category listed below is based on actual expense amounts from FY 2016-17 through FY 2023-24, adjusted for known "one-time" expenses as well as known future changes. The percentage listed for reach summary category was used to create the three-year financial forecast charts and graphs which follow this explanatory section:

- Salaries and Wages – 7.0%
- Benefits (e.g., health, dental, vision, etc.) – 1.0%
- Retirement (PERS) – 1.0%
- Supplies, Equipment, Utilities and Fuel – 4.0%
- Contract Services – 4.0%
- Debt Service/Financing – Flat[1]

Salaries and Wages: The seven year average of annual growth is 9.03%, compared to the 10.03% growth in the past three fiscal years. Utilizing a 7.0% annual growth rate for full and part-time salaries – including overtime – anticipates future wage increases through the labor

[1] Annual debt service/financing costs are not anticipated to change in the next three years. Therefore, the amount utilized for FY 2024-25 will remain static for the forecast.

negotiation process (i.e,. updated MOUs) as well as the addition of new positions and filling of vacancies, especially in Police and Fire.

Benefits: This expenditure category has remained relatively flat since FY 2016-17, averaging $6.209 million over that time period. The annual, average percentage change from FY 2016-17 is 0.92%, with the annual change in the past three years averaging 0.65%. Therefore, assuming a 1.0% annual growth rate is reasonable.

Retirement: Once the City issued POBS in 2020 to pay off its unfunded accrued liability (UAL), pension (PERS) related expenses dropped dramatically. However, it should be noted that the City receives revenue from a voter approved pension tax override that reimburses the General Fund 100% for these expenses. Therefore while pension costs will increase in future years, the General Fund sees no net impact with the availability of the property tax override revenue. Additional details on this source of revenue can be found in the "Revenue Descriptions" section of this budget book. For the three -year forecast an annual growth rate of 1.0% was used.

Supplies, Equipment, Utilities and Fuel: This is a vast and varied expenditure category, encompassing everything from office equipment, firefighter personal protective equipment, fuel for Police and Public Works vehicles, fleet maintenance, etc. The annual average change from FY 2016-17 to FY 2023-24 is 13.04%, and 7.87% for the last three years. However, there are fiscal years where substantial equipment purchases occurred (i.e,, hoses, ladders, turnouts and related rescue equipment in Fire) which skew the year-over-year change data. However, supplies expenses have increased as more community events are held and necessary supplies must be purchased. Therefore, a reasonable future year growth rate of 4.0% is used in the three-year forecast.

Contract Services – The 5.0% forecasted growth rate is slightly lower than the annual average change of 7.40% of the recent three year period. This amount is slightly lower than the 9.50% annual change seen during the FY 2016-17 – FY 2023-24 period.

Debt Service/Financing – this is a fixed amount, see footnote on previous page.

The chart below shows projected expenses by the major summary categories, with the FY 2024-25 adopted budget included for reference. Each expenditure category has the applicable annual change percentage – as described above – applied to each future fiscal year. Also included is the annual percentage change of total forecasted expenditures. The graph presents the table data visually to show the general trend line over the three forecasted fiscal years.

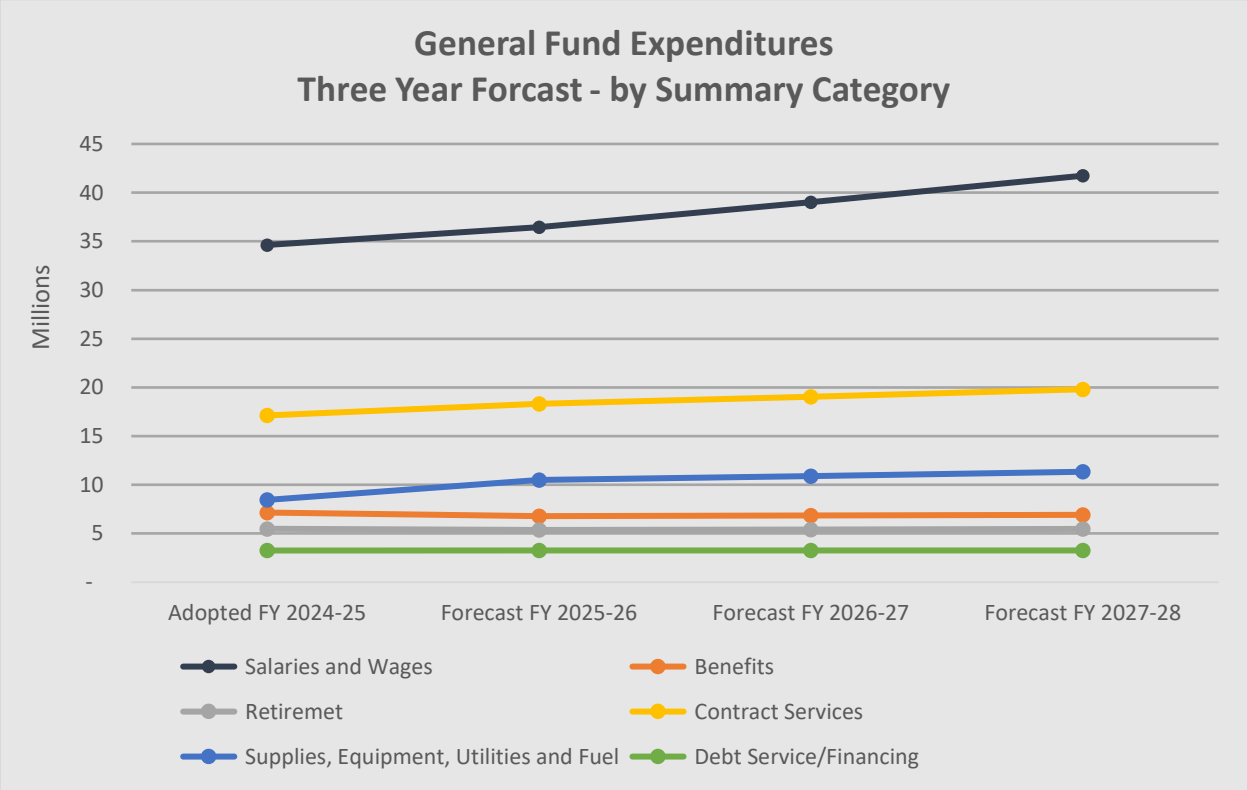
Detailed descriptions of the various expenditure categories included in the FY 2024-25 budget, and the methodology used in building the expenditure budget, can be found in the "Expenditure Description" summary included in this budget book. Review of that section is suggested for a

more full understanding and appreciation of the assumptions used to build this three-year long-range forecast.

Long-Range Financial Planning: Three Year Forecast (Table 1)

Expenditure Summary Category	Adopted FY 2024-25	Forecast FY 2025-26	Forecast FY 2026-27	Forecast FY 2027-28
Salaries and Wages	34,629,400	36,460,000	39,010,000	41,740,000
Benefits	7,151,900	6,785,000	6,853,000	6,922,000
Retiremet	5,486,000	5,365,000	5,419,000	5,473,000
Contract Services	17,126,300	18,320,000	19,050,000	19,810,000
Supplies, Equipment, Utilities and Fuel	8,452,200	10,485,000	10,904,000	11,340,000
Debt Service/Financing	3,255,100	3,260,000	3,260,000	3,260,000
Total	**76,100,900**	**80,675,000**	**84,496,000**	**88,545,000**
YoY Change		6.01%	4.74%	4.79%

Long-Range Financial Planning: Three Year Forecast (Chart 1)



Revenue Forecast – Assumptions

The three-year forecast for General Fund revenue is based on the projected growth of the following major (summarized) categories:

- Sales Tax
- Property Tax
- Other Taxes
- Fines and Forfeitures
- Charges and Permits
- Other Revenue
- Transfers In

The graphs and charts which follow this explanatory section utilize the revenue categories noted above. It should be noted that some of the categories contain various revenue streams: Other Taxes, Charges and Permits and Other Revenue. The categories of Sales Tax, Property Tax, Fines and Forfeitures and Transfer In are "single stream" categories. Specifically, since Sales Tax and Property Tax are the two largest sources of General Fund revenue, accounting for 57% of total revenue – it makes sense to provide forecasts for each.

The categories listed above account for all revenue in the General Fund, summarized where necessary and in an approachable manner that provides a meaningful forecast of future expenses in these areas. Greater detail for individual sources of General Fund revenue can be found in the "Revenue Description" section of this budget book.

Therefore, the future estimated growth rates of each category listed below is based on actual revenue amounts from FY 2016-17 through FY 2023-24, adjusted for known "one-time" aberrations as well as known future changes. The percentage listed for reach summary category was used to create the three-year financial forecast charts and graphs which follow this explanatory section:

- Sales Tax – 4.0%, 5.5%, 5.5%
- Property Tax – 5.0%, 6.0%, 7.0%
- Other Taxes – 4.0% (all three years)
- Fines and Forfeitures – 2.0% (all three years)
- Charges and Permits – 3.0% (all three years)
- Other Revenue – 5.0% (all three years)
- Transfers In – 2.0% (all three years)

Sales Tax – This category was transformed with the voter approval of Measure H, a ¾ cent Transaction and Use Tax in 2020. Measure H is projected to bring $10.20 million in sales tax

revenue for FY 2024-25. Therefore, the average annual change in the sales tax category – which contains the 1% Bradley Burns, Measure H and Monterey Park Marketplace streams – for the past three years was 6.62%. That amount is fairly optimistic, therefore the change rate of 4.0% was used for FY 2025-26 and 5.5% used for the following two years.

The City has seen an expansion of economic development – the recent opening of a Topgolf but one of many examples of new retail opportunities in the City. There are anticipated new retail opportunities in the coming fiscal year which will expand the City's sales tax base. Therefore, the use of a 4.0% growth rate for FY 2025-26 is reasonable, with an increase to 5.5% based on continued retail expansion.

Property Tax -- This category is comprised of various types of property tax. The long-term change in assessed value of property in Montebello hovers around 5.0%. The recent addition of over 300 single family homes and condominiums as part of the 1,200 residential unit Metro Heights development has provided additional property tax in FY 2024-25. Anticipating the additional residential units in the next five years, growth of 5.0%, 6.0% and 7.0% in the three year forecast is reasonable. There is also a large downtown development on Whittier Blvd which will add t the City's assessed value in FY 2025-26. Various other in-fill developments – residential, commercial and industrial – will continue to grow assessed value in Montebello.

Other Taxes – This category combines Transient Occupancy Tax and the various franchise payments received by the City. The long-term rate of change for this category is 4.7%. Therefore, using 4.0% over the three year forecast is a reasonable assumption.

Fines and Forfeitures – This is a category that accounts for moving violations and parking tickets. This is a steady revenue source, and other than during the pandemic (FY 2020-21), has provided steady revenue in the mid to high $2.00 million range. With the addition of a third party parking enforcement company, and the filling of full-time parking enforcement staff, couple with the revitalization of the Police Department's Traffic Division, a steady 2.0% year-over-year growth rate is applied to the revenue forecast.

Charges and Permits -- This category combines "Licenses and Permits" and "Charges for Services." These are very broad categories of revenue which include everything from building permits to recreation classes to cannabis fees. Given the varied nature of the dozens of individual revenue streams in this summary category, a 3.0% growth rate is assumed for the three year forecast. "Charges for Services" average a 3.47% annual change from FY 2016-17 to FY 2022-23, which "Licenses and Permits" saw a 10.71% annual change during the same period.

Factors such as new cannabis business related fees were added in FY 2018-19, and construction of Metro Heights has added revenue in the areas of permits, plan checks and related planning and building fees. In an effort to not inflate future growth based on certain limited time bumps in

revenue, a relatively conservative annual change rate of 3.0% is used for the three year forecast. The 3.0% change rate attempts to mitigate the positive impacts large developments have had on this revenue stream. That is, once Metro Heights is completed, the large spikes in revenue will cease.

Other Revenue – This summary revenue category is the largest and most varied. The single largest source of revenue in this summary category is "Administrative Overhead." The City utilizes a cost allocation plan to "charge" various special and enterprise funds for indirect support the General Fund provides. For example, processing payroll or invoices for special revenue funds is charged based on the number of invoices and paychecks cut in a year.

Income the City receive from investment of its idle cash is also accounted for in this category. This revenue source has grown in recent years as the City's pooled cash has grown. There are also various miscellaneous streams of revenue related to reimbursement from State and Federal government agencies, miscellaneous insurance claim payments, and other miscellaneous types of revenue.

Based primarily on the growth in the Administrative Overhead amount, the annual change for the three year forecast is 5.0%. As the City's organization grows and additional support is provided to non-General Fund functions, it will be necessary to update the cost allocation plan and most likely increase the amount "charged" to other funds for General Fund support.

Transfers In – the single largest non-operating "Transfer In" is the reimbursement of General Fund pension related expenses by the Retirement Fund. The City's Retirement Fund accounts for the property tax override revenue received that is used to pay for all CalPERS related pension expenses. The General Fund is reimbursed for its share of these pension costs on a quarterly basis. Therefore, based on the projected increase in retirement expenses discussed in the expenditure forecast section above, an annual 2.0% increase to this revenue stream is used.

The chart below shows projected revenue by the major summary categories, with the FY 2024-25 adopted budget included for reference. Each revenue category has the applicable annual change percentage – as described above – applied to each future fiscal year. Also included is the annual percentage change of total forecasted revenue. The graph presents the table data visually to show the general trend line over the three forecasted fiscal years.

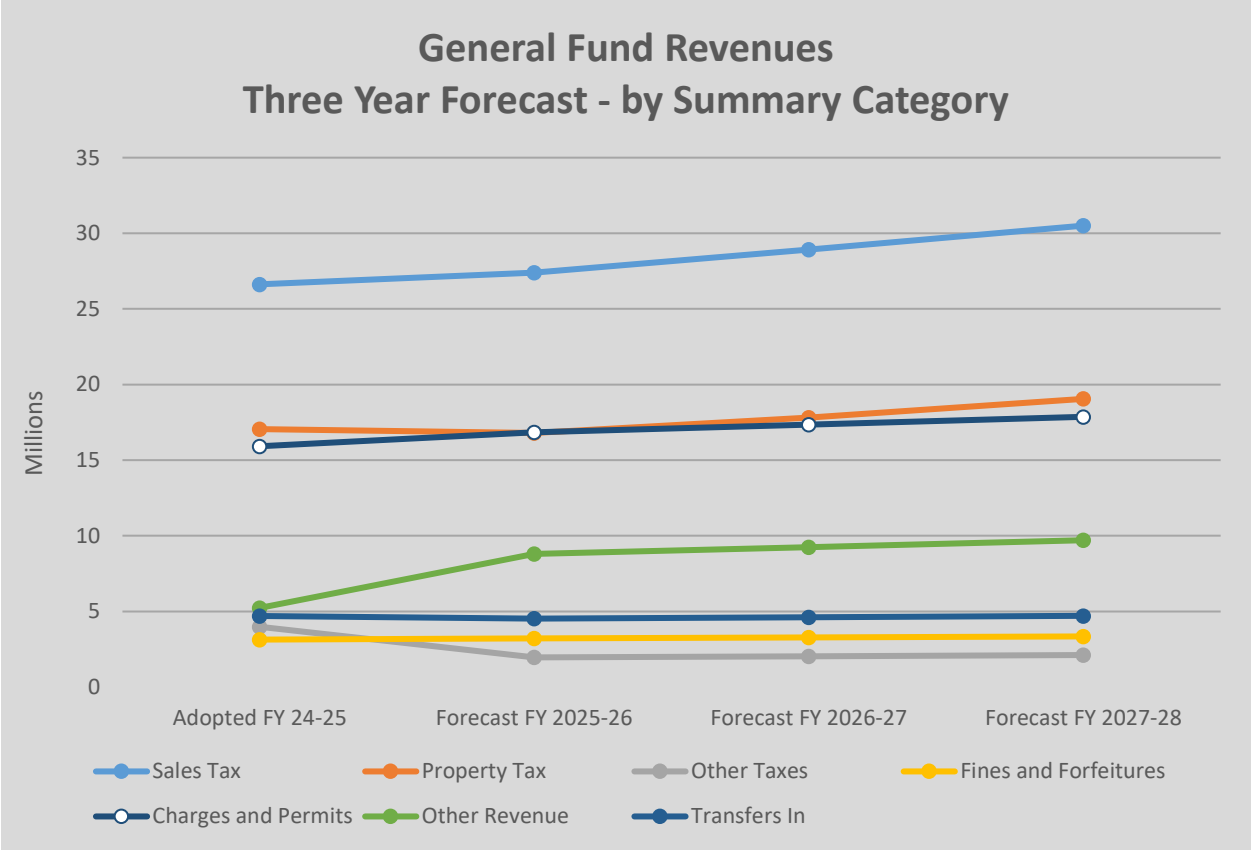
Detailed descriptions of the various revenue categories included in the FY 2024-25 budget, and the methodology used in building the revenue budget, can be found in the "Revenue Description" summary included in this budget book. Review of that section is suggested for a more full understanding and appreciation of the assumptions used to build this three-year long-range forecast.

Long-Range Financial Planning
Budget Development and Financial Forecast
Fiscal Years 2024-25 – 2027-28

Long-Range Financial Planning: Three Year Forecast (Table 1)

Revenue Summary Category	Adopted FY 2024-25	Forecast FY 2025-26	Forecast FY 2026-27	Forecast FY 2027-28
Sales Tax	26,625,000	27,408,000	28,915,000	30,505,000
Property Tax	17,060,000	16,799,000	17,807,000	19,053,000
Other Taxes	3,985,000	1,964,000	2,043,000	2,125,000
Fines and Forfeitures	3,140,000	3,220,000	3,284,000	3,350,000
Charges and Permits	15,920,600	16,841,000	17,346,000	17,866,000
Other Revenue	5,233,000	8,806,000	9,246,000	9,708,000
Transfers In	4,700,000	4,527,000	4,618,000	4,710,000
Total	**76,663,600**	**79,565,000**	**83,259,000**	**87,317,000**
YoY Change		3.78%	4.64%	4.87%

Long-Range Financial Planning: Three Year Forecast (Chart 1)

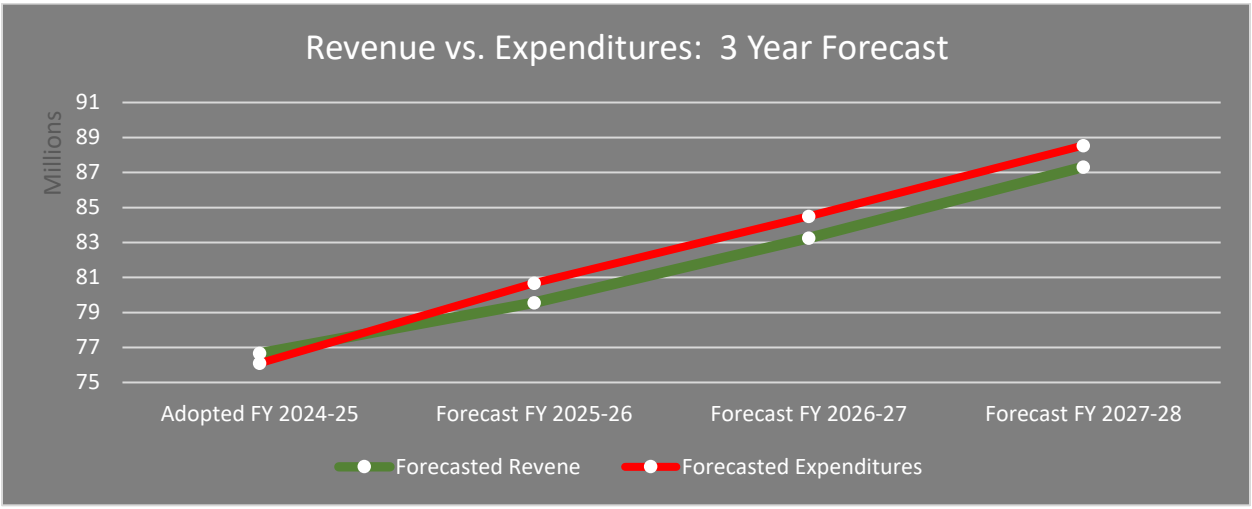


Long-Range Financial Planning
Budget Development and Financial Forecast
Fiscal Years 2024-25 – 2027-28

Three Year Forecast: Revenue vs. Expenditures

The current forecast indicates deficits beginning in FY 2025-26, see the table and chart below:

Revenue Summary Category	Adopted FY 2024-25	Forecast FY 2025-26	Forecast FY 2026-27	Forecast FY 2027-28
Forecasted Revene	76,663,600	79,565,000	83,259,000	87,317,000
Forecasted Expenditures	76,100,900	80,675,000	84,496,000	88,545,000
Surplus / (Deficit)	**562,700**	**-1,110,000**	**-1,237,000**	**-1,228,000**



This forecast provides information in order to begin making changes to spending priorities in the coming fiscal years in order to ensure there are no deficits. This forecast is only one of many scenarios, and does not include significant changes to sales tax revenue which are forecasted to occur in FY 2024-25. Should those changes materialize, this forecast will be updated to include the new revenue source, which would eliminate the projected deficits in future years.

In the end, this forecast is a useful tool that provides management with useful information to begin planning for the near future – making changes to spending patterns in order to reduce the projected deficits. The usefulness of forecasts such as these is to provide information and tools for management to see expenditure or revenue issues before they become a problem. This forecast serves that purpose and will guide budget planning in the current fiscal year and for coming fiscal years.

RESOLUTION NO. 24-40

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MONTEBELLO, 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, budget presentations, memorandum, community forums, community feedback surveys and information received in noticed, regular meetings 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 12, 2024 meeting, believes should be made in said Proposed Budget as so submitted and to correct any non-substantive errors discovered.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF MONTEBELLO HEREBY RESOLVES, FINDS, AND DECLARES AS FOLLOWS:

SECTION 1. That the Proposed Budget for Fiscal Year 2024-25, a complete copy of which has been proposed 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 and A2, 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 here, is hereby approved and adopted. When combined with reserves (i.e., fund balance or fund equity), 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 A2 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 Master Position Control, attached hereto as Exhibit A3, and incorporated by this reference as though fully set forth herein, is 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 as needed and necessary for the operation of the City.

SECTION 5. That the Salary Schedules/Tables for all authorized positions are updated and approved so as to reflect the salary provisions in effect for all approved Memoranda of Understanding (MOU) between the City and all recognized bargaining groups as detailed in the separate "Resolution Adopting the Compensation Plan and Table of Organization" that is also adopted at the same meeting as the Fiscal Year 2024-25 Operating and Capital Budget, and fully operationalizes the standardized salary matrix establishing ranges and steps for each approved job classification.

SECTION 6. That the "General Fund Reserve Polices" as presented in Exhibit A4 remain unchanged from those most recently adopted on June 14, 2023 and are hereby reaffirmed by approval of this resolution.

SECTION 7. That from the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several departments for the respective objects and purposes therein named; provided however that:

SECTION 7.1. Department Directors are hereby authorized to move appropriations from one object to another, within each budgetary program/division and within the same fund, provided that total approved appropriations for a budget program and within the same fund are not exceeded nor increased beyond their originally adopted amounts; and,

SECTION 7.2. The Director of Finance 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 8. That changes to total Department appropriations, total fund appropriations, all other changes to Capital Improvement Program appropriations not specified in Section 7 et al of this resolution, 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 9. That the Capital Improvement Program (CIP) contained in the Proposed Budget for Fiscal Year 2024-25 (Exhibit A5) 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 statues and City of Montebello Municipal Code.

SECTION 10. 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 as summarized in Exhibit A5. Consistent with State of California statutes and City of Montebello Municipal

Code sections 3.20 et al 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 11. That all encumbrances remaining as of June 30, 2024, after thorough review by appropriate Finance Department staff, will either be released or re-appropriated 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 12. That all active Capital Improvement Program and Federal, State and Local Grant 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 13. That at various times throughout the fiscal year, employee engagement, recruitment and retention and morale building activities will be programmed and held. Furthermore, it is in the interest of the public good that these activities be provided to help build and maintain an effective and professional staff, so motivated and engaged as to provide the best customer service possible to Montebello residents and the community at large. Therefore, it is in the public interest that funds have been and will be appropriated in the Fiscal Year 2024-25 budget for these uses, and the City Council by adoption of the Fiscal Year 2024-25 budget finds it in the public interest to expend funds towards these uses.

SECTION 14. That the budget contains appropriations for the funding of the following community service organizations/projects: (1) Sister City of Artsakh ($5,000); (2) Sister City of Ashiya ($5,000); (3) YMCA ($5,000); (4) Historical Society ($5,000); (5) Montebello Chamber of Commerce ($5,000); (6) Montebello Rotary ($5,000); (7) Montebello Lions ($5,000); and (8) Montebello Soroptimists ($5,000). In making these appropriations, and any additional appropriations to community service organizations/projects on or after adoption of the FY 2024-25 budget, the City Council finds, determines and declares that with respect to each matter: (1) the project and/or organization provides a service for the City that complements or enhances a service that the City may lawfully provide itself; (2) the project and/or organization provides a secondary benefit to the residents of the City within the City's authority; and (3) the project and/or organization provides a specific service to the City that the City could perform, but chooses not to perform or perform fully. City Council hereby approves the contributions described in this section to the projects/organizations listed above or added or amended on June 12, 2024.

SECTION 15. That the City Clerk shall certify and record the adoption of this Resolution and the same shall be in full force and effect unless repealed or superseded.

APPROVED AND ADOPTED THIS 12TH DAY OF JUNE 2024.

Scarlet Peralta, Mayor

ATTEST:

Christopher Jimenez, City Clerk

APPROVED AS TO FORM:

Arnold M. Alvarez-Glasman, City Attorney

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) SS:
CITY OF MONTEBELLO)

I, Christopher Jimenez, City Clerk of the City of Montebello, County of Los Angeles, State of California, hereby certify that the foregoing Resolution No. 24-40 was passed and adopted by the City Council of the City of Montebello, signed by the Mayor and attested by the City Clerk at a regular meeting of said Council held on the 12th day of June, 2024 and that said Resolution was adopted by the following vote, to-wit:

AYES: Melendez, Tamayo, Torres, Peralta
NOES: Jimenez
ABSTAIN: None
ABSENT: None

The undersigned, City Clerk of the City of Montebello, does hereby attest and certify that the foregoing Resolution is a true, full and correct copy of a resolution duly adopted at a meeting of said City which was duly convened and held on the date stated thereon, and that said document has not been amended, modified, repealed or rescinded since its date of adoption and is in full force and effect as of the date hereof.

DATE: 6/12/2024

Christopher Jimenez, City Clerk

- Exhibit A – All Funds REVENUE
- Exhibit B – All Funds EXPENDITURES
- Exhibit C – Master Position Control FY 2024-25
- Exhibit D – General Fund Reserve Policies
- Exhibit E – CIP Budget Overview FY 2024-25

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RESOLUTION NO. 24-41

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MONTEBELLO ADOPTING THE COMPENSATION PLAN AND TABLE OF ORGANIZATION (POSITION LISTING)

THE CITY COUNCIL OF THE CITY OF MONTEBELLO DOES RESOLVE AS FOLLOWS:

SECTION 1. That the City Council of the City of Montebello has determined that the following listing of positions shall be the official and prescribed position titles and if applicable in accordance with the respective range numbers pertaining thereto and herein indicated in accordance with provisions of the Montebello Municipal Code and/or the Civil Service Rules and Regulations as previously enacted by this City Council:

ELECTED OFFICIALS		MONTHLY SALARY RANGES		
City Councilmembers		$1,032	-	$1,032
City Clerk		$695	-	$695
City Treasurer		$695	-	$695

CLASSIFIED MANAGEMENT	RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM
Fire Battalion Chief	57	$135,307	$168,980
Fire Captain	46	$103,123	$128,787
Police Captain	67	$173,204	$216,308
Police Lieutenant	61	$149,354	$186,522
*Police Sergeant**	*51**	*$114,387*	*$142,854*
Senior Fire Inspector	38	$84,638	$105,702

CLASSIFIED NON-MANAGEMENT	RANGE	ANNUAL MINIMUM	ANNUAL MAXIMUM
Account Clerk	7	$39,366	$49,163
Administrative Assistant	5	$37,470	$46,794
Assistant Engineer	33	$74,808	$93,425
Assistant Planner	30	$69,467	$86,754
Body Shop Mchanic**	23	$58,440	$72,983
Building Inspector	27	$64,507	$80,560
Building Maintenance Tradeworker I	13	$45,653	$57,014
Building Maintenance Tradeworker II	16	$49,163	$61,398
Bus Operator**	20	$54,267	$67,772
Business License Technician	12	$44,540	$55,624
Combination Building Inspector	37	$82,574	$103,123
Community Outreach Specialist	21	$55,624	$69,467
Community Risk Reduction Coordinator	32	$72,983	$91,146
Community Services Coordinator	13	$45,653	$57,014
Court Liaison	12	$44,540	$55,624

Custodian	7	$39,366	$49,163
Electrician	27	$64,507	$80,560
Engineering Technician	22	$57,014	$71,203
Finance Technician	16	$49,163	$61,398
Fire Engineer	40	$88,923	$111,053
Fire Inspector	21	$55,624	$69,467
Firefighter	35	$78,595	$98,154
Fleet Service Worker**	12	$44,540	$55,624
Heavy Equipment Mechanic**	28	$66,119	$82,574
Human Resources Technician	27	$64,507	$80,560
Lead Finance Technician	24	$59,901	$74,808
Maintenance Worker	10	$42,393	$52,944
Parking Control Officer	12	$44,540	$55,624
Payroll Coordinator	24	$59,901	$74,808
Payroll Specialist	23	$58,440	$72,983
Permit Technician	18	$51,652	$64,507
Plumber	27	$64,507	$80,560
Police Community Service Officer	16	$49,163	$61,398
*Police Corporal**	*44**	*$92,230*	*$120,178*
Police Dispatcher I	22	$57,014	$71,203
Police Dispatcher II	27	$64,507	$80,560
*Police Officer**	*41**	*$89, 359*	*$111, 597*
Police Records Technician	10	$42,393	$52,944
Property & Evidence Technician I	20	$54,267	$67,772
Property & Evidence Technician II	23	$58,440	$72,983
Public Information Coordinator	24	$59,901	$74,808
Public Safety Radio Technician	31	$71,203	$88,923
Public Works Inspector	28	$66,119	$82,574
Records Coordinator	22	$57,014	$71,203
Senior Building Inspector	34	$76,678	$95,760
Senior Finance Technician	22	$57,014	$71,203
Senior Permit Technician	21	$55,624	$69,467
Storekeeper**	18	$51,652	$64,507

UNCLASSIFIED MANAGEMENT	**RANGE**	**ANNUAL MINIMUM**	**ANNUAL MAXIMUM**
Accounting Manager	44	$98,154	$122,581
Accounting Supervisor	30	$69,467	$86,754
Assistant City Manager	77	$217,369	$274,464
Administrative Manager	**44**	**$98,154**	**$122,581**
Assistant Director of Finance	56	$132,007	$164,858
Assistant Director of Fire	54	$125,646	$156,915
Assistant Director of Human Resources	56	$132,007	$164,858
Assistant Director of Planning and Community Development	55	$128,787	$160,837

Assistant Director of Public Affairs	55	$128,787	$160,837
Assistant Director of Public Works	54	$125,646	$156,915
Assistant Director of Recreation & Community Services	51	$116,675	$145,711
Assistant Director of Transportation	54	$125,646	$156,915
Assistant Fire Chief	62	$153,087	$191,185
Assistant Police Chief	69	$178,405	$222,803
Associate Engineer	40	$88,923	$111,053
Building Maintenance Supervisor	30	$69,467	$86,754
Building Official	49	$111,053	$138,690
City Manager	^	$334,624	$334,624
Code Enforcement Manager	38	$84,638	$105,702
Construction Manager	48	$108,344	$135,307
Crime Prevention Supervisor	34	$76,678	$95,760
Deputy Director of Public Works	52	$119,592	$149,354
Deputy Director of Transportation	52	$119,592	$149,354
Deputy Director of Economic Development	**52**	$119,592	$149,354
Deputy Fire Chief	58	$138,690	$173,204
Director of Finance	71	$187,463	$234,082
Director of Human Resources	71	$187,463	$234,082
Director of Planning & Community Development	68	$174,053	$217,369
Director of Public Affairs/Information Technology	68	$174,053	$217,369
Director of Public Works/City Engineer	72	$192,222	$239,934
Director of Recreation & Community Services	67	$169,808	$212,067
Director of Transportation	69	$178,405	$222,803
Dispatch Supervisor	32	$72,983	$91,146
Economic Development Manager	50	$113,829	$142,157
Finance Supervisor	32	$72,983	$91,146
Finance Manager	44	$98,154	$122,581
Fire Chief	74	$201,848	$252,081
Fire Marshal	50	$113,829	$142,157
Fleet Maintenance Manager	44	$98,154	$122,581
Fleet Maintenance Supervisor	33	$74,808	$93,425
Fleet Services Manager	42	$93,425	$116,675
Fleet Services Supervisor	22	$57,014	$71,203
Golf Course Facilities Manager	**35**	**$78,595**	**$98,154**
Grants & Project Administrator	36	$80,560	$100,608
Housing Manager	48	$108,344	$135,307
Human Resources Analyst	34	$76,678	$95,760
Human Resources Manager	48	$108,344	$135,307
Information Systems Manager	49	$111,053	$138,690
Information Systems Supervisor	39	$86,754	$108,344
Management Analyst	30	$69,467	$86,754
Maintenance Manager	44	$98,154	$122,581

Office Manager	27	$64,507	$80,560
Park Maintenance Supervisor	30	$69,467	$86,754
Planner	35	$78,595	$98,154
Planning Manager	49	$111,053	$138,690
Police Chief	75	$206,895	$258,383
Police Records Supervisor	31	$71,203	$88,923
Principal Engineer	52	$119,592	$149,354
Principal Risk Officer	59	$142,157	$177,534
Public Affairs Manager	**35**	**$78,595**	**$98,154**
Public Information Officer	32	$72,983	$91,146
Public Safety Radio Supervisor	39	$86,754	$108,344
Public Works Inspector	28	$66,119	$82,574
Public Works Manager	37	$82,574	$103,123
Public Works Superintendent	43	$95,760	$119,592
Recreation Manager	35	$78,595	$98,154
Recreation Supervisor	29	$67,772	$84,638
Revenue Supervisor	30	$69,467	$86,754
Risk Management Analyst	30	$69,467	$86,754
Risk Manager	50	$113,829	$142,157
Senior Deputy City Clerk	39	$86,754	$108,344
Senior Economic Development Coordinator	34	$76,678	$95,760
Senior Human Resources Analyst	41	$91,146	$113,829
Senior Management Analyst	36	$80,560	$100,608
Senior Planner	41	$91,146	$113,829
Senior Procurement Analyst	33	$74,808	$93,425
Social Work Supervisor	40	$88,923	$111,053
Street Maintenance Supervisor	32	$72,983	$91,146
Superintendent/Facility Manager	38	$84,638	$105,702
Transit Administration Manager	45	$100,608	$125,646
Transit Assistant Manager	34	$76,678	$95,760
Transit Operations Manager	47	$105,702	$132,007
Transit Planner	36	$80,560	$100,608
Transit Supervisor	26	$62,933	$78,595
Warehouse Supervisor	26	$62,933	$78,595

^The City Manager's salary is set by separate City Council approved contract.

****Classifications reqpresented by MPOA do not receive the 2.0% increase effective July 2024. The current MPOA MOU expires June 30, 2024. Negotiations are currently underway on a successor MOU. MPOA represented classifications will be updated upon approval of a successor MOU.***

*****Classifications represented by SMART-TD. A new MOU was approved in May, 2024, and SMART-TD represented classifications are now on the standardized City salary schedule.***

UNCLASSIFIED NON-MANAGEMENT	RANGES	ANNUAL MINIMUM	ANNUAL MAXIMUM
Accountant	26	$62,933	$78,595

Code Enforcement Coordinator	10	$42,393	$52,944
Code Enforcement Officer	27	$64,507	$80,560
Crime Analyst	32	$72,983	$91,146
Deputy City Clerk	24	$59,901	$74,808
Economic Development Coordinator	26	$62,933	$78,595
Field Response Case Coordinator	11	$43,453	$54,267
Firefighter/Paramedic Trainee	21	$55,624	$69,467
Information Systems Analyst	36	$80,560	$100,608
Information Systems Technician	18	$51,652	$64,507
Police Trainee	41	$91,146	$113,829
Senior Accountant	35	$78,595	$98,154
Senior Administrative Assistant	14	$46,794	$58,440

HOURLY CLASSIFICATION		HOURLY MINIMUM	HOURLY MAXIMUM
Administrative Analyst		16.00	24.45
Administrative Secretary		18.55	23.41
Building Maintenance Tradeworker		16.00	20.31
Bus Operator		18.93	20.68
Clerical Assistant		16.00	18.33
Code Enforcement Technician		16.00	16.84
Community Services Aide - SYEP		16.00	16.00
Equipment Service Worker		16.00	19.11
Field Maintenance Worker		16.00	16.73
Fire Engineer		27.43	35.02
Fire Inspector		22.56	28.80
Heavy Duty Fire Equipment Mechanic		45.41	49.10
Human Resources Manager		42.22	51.32
Information Systems Specialist		16.00	18.33
Intern		16.00	18.33
Lifeguard		16.00	16.64
Maintenance Worker		16.00	20.31
Mechanic's Assistant		16.00	17.49
Park Ranger		16.00	19.30
Parking Control Officer		18.72	21.28
Police Cadet		16.00	19.33
Police Community Services Officer		16.00	16.66
Police Dispatcher		26.35	31.25
Police Officer		32.49	41.43
Police Trainee		18.99	24.06
Police Youth Program Coordinator		17.55	22.45
Pool Manager		16.66	20.00
Property & Evidence Technician		16.66	24.45

Public Works Manager	34.72	42.23
Recreation Leader I	16.00	16.22
Recreation Leader II	16.00	17.79
Recreation Leader III	16.00	18.75
Recreation Leader IV	16.71	20.55
Risk Management Assistant	16.00	21.45
Secretary	16.00	17.90
Senior Lifeguard	16.15	18.27
Senior Project Manager	63.87	77.66
Sports Official	16.00	24.45
Swim Instructor – Lifeguard	17.50	21.00
Transportation Revenue Coordinator	16.00	20.22
Transportation Specialist	16.00	24.45

SECTION 2. That the City Clerk shall certify to the adoption of this resolution, shall distribute copies to the Director of Human Resources and the Director of Finance, and the resolution shall be in full force and effect immediately upon ratification.

APPROVED AND ADOPTED THIS 12TH DAY OF JUNE 2024

Scarlet Peralta, Mayor

ATTEST:

Christopher Jimenez, City Clerk

APPROVED AS TO FORM:

Arnold M. Alvarez-Glasman, City Attorney

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) SS:
CITY OF MONTEBELLO)

I, Christopher Jimenez, City Clerk of the City of Montebello, County of Los Angeles, State of California, hereby certify that the foregoing Resolution No. 24-41 was passed and adopted by the City Council of the City of Montebello, signed by the Mayor and attested by the City Clerk at a regular meeting of said Council held on the 12th day of June 2024 and that said Resolution was adopted by the following vote, to-wit:

AYES: Melendez, Tamayo, Torres, Peralta
NOES: Jimenez
ABSTAIN: None
ABSENT: None

The undersigned, City Clerk of the City of Montebello, does hereby attest and certify that the foregoing Resolution is a true, full and correct copy of a resolution duly adopted at a meeting of said City which was duly convened and held on the date stated thereon, and that said document has not been amended, modified, repealed or rescinded since its date of adoption and is in full force and effect as of the date hereof.

DATE: 6/12/2024

Christopher Jimenez, City Clerk

- Exhibit A – Salary Matrix Annual 2% Increase
- Exhibit B – New Job Classifications FY 2024-25

Exhibit A

City of Montebello Salary Schedule
Effective July 1, 2024

Salary Range - Annually

Salary Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1	$33,946	$34,794	$35,664	$36,556	$37,470	$38,406	$39,366	$40,351	$41,359	$42,393
2	$34,794	$35,664	$36,556	$37,470	$38,406	$39,366	$40,351	$41,359	$42,393	$43,453
3	$35,664	$36,556	$37,470	$38,406	$39,366	$40,351	$41,359	$42,393	$43,453	$44,540
4	$36,556	$37,470	$38,406	$39,366	$40,351	$41,359	$42,393	$43,453	$44,540	$45,653
5	$37,470	$38,406	$39,366	$40,351	$41,359	$42,393	$43,453	$44,540	$45,653	$46,794
6	$38,406	$39,366	$40,351	$41,359	$42,393	$43,453	$44,540	$45,653	$46,794	$47,964
7	$39,366	$40,351	$41,359	$42,393	$43,453	$44,540	$45,653	$46,794	$47,964	$49,163
8	$40,351	$41,359	$42,393	$43,453	$44,540	$45,653	$46,794	$47,964	$49,163	$50,392
9	$41,359	$42,393	$43,453	$44,540	$45,653	$46,794	$47,964	$49,163	$50,392	$51,652
10	$42,393	$43,453	$44,540	$45,653	$46,794	$47,964	$49,163	$50,392	$51,652	$52,944
11	$43,453	$44,540	$45,653	$46,794	$47,964	$49,163	$50,392	$51,652	$52,944	$54,267
12	$44,540	$45,653	$46,794	$47,964	$49,163	$50,392	$51,652	$52,944	$54,267	$55,624
13	$45,653	$46,794	$47,964	$49,163	$50,392	$51,652	$52,944	$54,267	$55,624	$57,014
14	$46,794	$47,964	$49,163	$50,392	$51,652	$52,944	$54,267	$55,624	$57,014	$58,440
15	$47,964	$49,163	$50,392	$51,652	$52,944	$54,267	$55,624	$57,014	$58,440	$59,901
16	$49,163	$50,392	$51,652	$52,944	$54,267	$55,624	$57,014	$58,440	$59,901	$61,398
17	$50,392	$51,652	$52,944	$54,267	$55,624	$57,014	$58,440	$59,901	$61,398	$62,933
18	$51,652	$52,944	$54,267	$55,624	$57,014	$58,440	$59,901	$61,398	$62,933	$64,507
19	$52,944	$54,267	$55,624	$57,014	$58,440	$59,901	$61,398	$62,933	$64,507	$66,119
20	$54,267	$55,624	$57,014	$58,440	$59,901	$61,398	$62,933	$64,507	$66,119	$67,772
21	$55,624	$57,014	$58,440	$59,901	$61,398	$62,933	$64,507	$66,119	$67,772	$69,467
22	$57,014	$58,440	$59,901	$61,398	$62,933	$64,507	$66,119	$67,772	$69,467	$71,203
23	$58,440	$59,901	$61,398	$62,933	$64,507	$66,119	$67,772	$69,467	$71,203	$72,983
24	$59,901	$61,398	$62,933	$64,507	$66,119	$67,772	$69,467	$71,203	$72,983	$74,808
25	$61,398	$62,933	$64,507	$66,119	$67,772	$69,467	$71,203	$72,983	$74,808	$76,678
26	$62,933	$64,507	$66,119	$67,772	$69,467	$71,203	$72,983	$74,808	$76,678	$78,595
27	$64,507	$66,119	$67,772	$69,467	$71,203	$72,983	$74,808	$76,678	$78,595	$80,560
28	$66,119	$67,772	$69,467	$71,203	$72,983	$74,808	$76,678	$78,595	$80,560	$82,574
29	$67,772	$69,467	$71,203	$72,983	$74,808	$76,678	$78,595	$80,560	$82,574	$84,638
30	$69,467	$71,203	$72,983	$74,808	$76,678	$78,595	$80,560	$82,574	$84,638	$86,754
31	$71,203	$72,983	$74,808	$76,678	$78,595	$80,560	$82,574	$84,638	$86,754	$88,923
32	$72,983	$74,808	$76,678	$78,595	$80,560	$82,574	$84,638	$86,754	$88,923	$91,146
33	$74,808	$76,678	$78,595	$80,560	$82,574	$84,638	$86,754	$88,923	$91,146	$93,425
34	$76,678	$78,595	$80,560	$82,574	$84,638	$86,754	$88,923	$91,146	$93,425	$95,760
35	$78,595	$80,560	$82,574	$84,638	$86,754	$88,923	$91,146	$93,425	$95,760	$98,154
36	$80,560	$82,574	$84,638	$86,754	$88,923	$91,146	$93,425	$95,760	$98,154	$100,608
37	$82,574	$84,638	$86,754	$88,923	$91,146	$93,425	$95,760	$98,154	$100,608	$103,123
38	$84,638	$86,754	$88,923	$91,146	$93,425	$95,760	$98,154	$100,608	$103,123	$105,702
39	$86,754	$88,923	$91,146	$93,425	$95,760	$98,154	$100,608	$103,123	$105,702	$108,344
40	$88,923	$91,146	$93,425	$95,760	$98,154	$100,608	$103,123	$105,702	$108,344	$111,053
41	$91,146	$93,425	$95,760	$98,154	$100,608	$103,123	$105,702	$108,344	$111,053	$113,829
41-POA	$89,359	$91,593	$93,883	$96,230	$98,636	$101,101	$103,629	$106,220	$108,875	$111,597
42	$93,425	$95,760	$98,154	$100,608	$103,123	$105,702	$108,344	$111,053	$113,829	$116,675
43	$95,760	$98,154	$100,608	$103,123	$105,702	$108,344	$111,053	$113,829	$116,675	$119,592
44	$98,154	$100,608	$103,123	$105,702	$108,344	$111,053	$113,829	$116,675	$119,592	$122,581
44-POA	$96,230	$98,636	$101,101	$103,629	$106,220	$108,875	$111,597	$114,387	$117,247	$120,178
45	$100,608	$103,123	$105,702	$108,344	$111,053	$113,829	$116,675	$119,592	$122,581	$125,646
46	$103,123	$105,702	$108,344	$111,053	$113,829	$116,675	$119,592	$122,581	$125,646	$128,787
47	$105,702	$108,344	$111,053	$113,829	$116,675	$119,592	$122,581	$125,646	$128,787	$132,007
48	$108,344	$111,053	$113,829	$116,675	$119,592	$122,581	$125,646	$128,787	$132,007	$135,307
49	$111,053	$113,829	$116,675	$119,592	$122,581	$125,646	$128,787	$132,007	$135,307	$138,690
50	$113,829	$116,675	$119,592	$122,581	$125,646	$128,787	$132,007	$135,307	$138,690	$142,157
51	$116,675	$119,592	$122,581	$125,646	$128,787	$132,007	$135,307	$138,690	$142,157	$145,711
51-POA	$114,387	$117,247	$120,178	$123,182	$126,262	$129,418	$132,654	$135,970	$139,369	$142,854
52	$119,592	$122,581	$125,646	$128,787	$132,007	$135,307	$138,690	$142,157	$145,711	$149,354
53	$122,581	$125,646	$128,787	$132,007	$135,307	$138,690	$142,157	$145,711	$149,354	$153,087
54	$125,646	$128,787	$132,007	$135,307	$138,690	$142,157	$145,711	$149,354	$153,087	$156,915
55	$128,787	$132,007	$135,307	$138,690	$142,157	$145,711	$149,354	$153,087	$156,915	$160,837

City of Montebello Salary Schedule
Effective July 1, 2024

Salary Range - Annually

Salary Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
56	$132,007	$135,307	$138,690	$142,157	$145,711	$149,354	$153,087	$156,915	$160,837	$164,858
57	$135,307	$138,690	$142,157	$145,711	$149,354	$153,087	$156,915	$160,837	$164,858	$168,980
58	$138,690	$142,157	$145,711	$149,354	$153,087	$156,915	$160,837	$164,858	$168,980	$173,204
59	$142,157	$145,711	$149,354	$153,087	$156,915	$160,837	$164,858	$168,980	$173,204	$177,534
60	$145,711	$149,354	$153,087	$156,915	$160,837	$164,858	$168,980	$173,204	$177,534	$181,973
61	$149,354	$153,087	$156,915	$160,837	$164,858	$168,980	$173,204	$177,534	$181,973	$186,522
62	$153,087	$156,915	$160,837	$164,858	$168,980	$173,204	$177,534	$181,973	$186,522	$191,185
63	$156,915	$160,837	$164,858	$168,980	$173,204	$177,534	$181,973	$186,522	$191,185	$195,965
64	$160,837	$164,858	$168,980	$173,204	$177,534	$181,973	$186,522	$191,185	$195,965	$200,864
65	$164,858	$168,980	$173,204	$177,534	$181,973	$186,522	$191,185	$195,965	$200,864	$205,885
66	$168,980	$173,204	$177,534	$181,973	$186,522	$191,185	$195,965	$200,864	$205,885	$211,033
67	$173,204	$177,534	$181,973	$186,522	$191,185	$195,965	$200,864	$205,885	$211,033	$216,308
67-MEMA	$169,808	$174,053	$178,405	$182,865	$187,436	$192,122	$196,925	$201,848	$206,895	$212,067
68	$177,534	$181,973	$186,522	$191,185	$195,965	$200,864	$205,885	$211,033	$216,308	$221,716
68-MEMA	$174,053	$178,405	$182,865	$187,436	$192,122	$196,925	$201,848	$206,895	$212,067	$217,369
69	$181,973	$186,522	$191,185	$195,965	$200,864	$205,885	$211,033	$216,308	$221,716	$227,259
70	$186,522	$191,185	$195,965	$200,864	$205,885	$211,033	$216,308	$221,716	$227,259	$232,940
71	$191,185	$195,965	$200,864	$205,885	$211,033	$216,308	$221,716	$227,259	$232,940	$238,764
71-MEMA	$187,436	$192,122	$196,925	$201,848	$206,895	$212,067	$217,369	$222,803	$228,373	$234,082
72	$195,965	$200,864	$205,885	$211,033	$216,308	$221,716	$227,259	$232,940	$238,764	$244,733
72-MEMA	$192,122	$196,925	$201,848	$206,895	$212,067	$217,369	$222,803	$228,373	$234,082	$239,934
73	$200,864	$205,885	$211,033	$216,308	$221,716	$227,259	$232,940	$238,764	$244,733	$250,851
74	$205,885	$211,033	$216,308	$221,716	$227,259	$232,940	$238,764	$244,733	$250,851	$257,123
74-MEMA	$201,848	$206,895	$212,067	$217,369	$222,803	$228,373	$234,082	$239,934	$245,933	$252,081
75	$211,033	$216,308	$221,716	$227,259	$232,940	$238,764	$244,733	$250,851	$257,123	$263,551
75-MEMA	$206,895	$212,067	$217,369	$222,803	$228,373	$234,082	$239,934	$245,933	$252,081	$258,383
76	$216,308	$221,716	$227,259	$232,940	$238,764	$244,733	$250,851	$257,123	$263,551	$270,140
77	$221,716	$227,259	$232,940	$238,764	$244,733	$250,851	$257,123	$263,551	$270,140	$276,893
77-MEMA	$217,369	$222,803	$228,373	$234,082	$239,934	$245,933	$252,081	$258,383	$264,843	$271,464
78	$227,259	$232,940	$238,764	$244,733	$250,851	$257,123	$263,551	$270,140	$276,893	$283,815
79	$232,940	$238,764	$244,733	$250,851	$257,123	$263,551	$270,140	$276,893	$283,815	$290,911
80	$238,764	$244,733	$250,851	$257,123	$263,551	$270,140	$276,893	$283,815	$290,911	$298,184

The MOU for MPOA (Sergeant, Corporal and Police Officer Classifications) expires June 30, 2024. Negotiations are ongoing for a successor MOU. Therefore, there will be no changes to those salary ranges applicable to MPOA classifications until after the ratification and approval of a successor MOU. Those salary ranges are noted above and remain unchanged.

****The MOU repesenting Directors (MEMA) expires June 30, 2024. Therefore there will be no adjustments to those salary ranges applicable to the job classifications covered by the MEMA MOU.***

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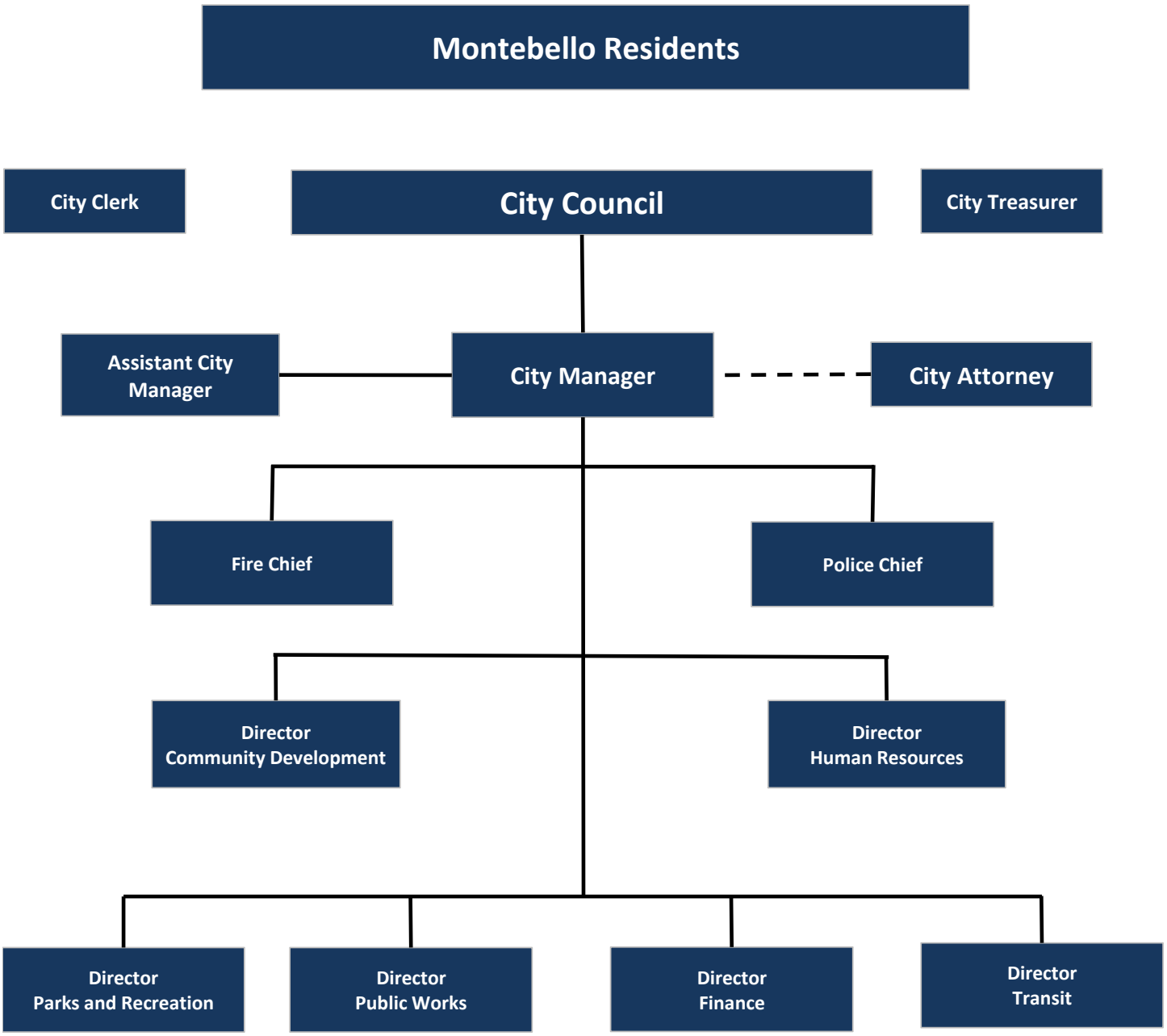
City of Montebello
Citywide Organizational Chart
FY 2024-25



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City of Montebello
Budget Preparation Calendar and Adopted Budget Modification Process
FY 2024-25 Budget

JANUARY

Mid-year review of FY 2023-24 revenue and expenditures

Begin developing preliminary revenue projections for FY 2024-25

Prepare mid-year budget analysis and agenda report for City Council presentation

FEBRUARY

Community Budget Forums and Survey

Present mid-year budget update to City Council

City Council Budget Priority Setting

MARCH

Budget kick-off meeting with all Departments

Distribute department narratives and organization charts to Departments for review and updating

Distribute Maintenance and Operations (M&O) justification spreadsheets to Departments

Supplemental budget request forms sent to Departments

APRIL

Review of Capital Improvement Program (CIP) budgets and projects (status update)

Initial draft of M&O requests due from Departments

City Council budget overview presentation

Supplemental budget requests due from Departments

City Manager meetings with Departments to discuss proposed budget requests

MAY

City Council budget review sessions (x2)

Draft budget prepared, review by Departments, distributed to City Council

JUNE

Draft budget finalized for City Council presentation

Budget reviewed and adopoted by City Council

Level of Budgetary Control: Adjustments to the Adopted Budget

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

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City of Montebello
Citywide (All Funds) Summary
by Fund Type
FY 2024-25

	REVENUE	EXPENDITURES	Surplus / (Deficit)
General Fund	$ 76,663,600	$ 76,100,900	$ 562,700
Grants/Special Revenue Funds	$ 66,943,194	$ 65,158,419	$ 1,784,775
Capital Projects (Street/Infrastructure)	$ 11,289,215	$ 14,067,500	$ (2,778,285)
Internal Service Funds	$ 7,582,000	$ 9,138,700	$ (1,556,700)
Enterprise Funds	$ 59,183,010	$ 59,615,400	$ (432,390)
Fiduciary Funds**	$ 2,815,050	$ 2,788,800	$ 26,250
TOTAL CITY BUDGET	**$ 224,476,069**	**$ 226,869,719**	**$ (2,393,650)**

***Successor Agency (former Redevelopment Agency) related expenditures for enforceable obligations.*

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CITY OF MONTEBELLO
Sources and Uses
Fiscal Year 2024-25

		Fiscal Year 2024-25 Budget					
		Fund Balance 7/1/2024 (Estimate)	Revenues	Expenditures	Estimated Fund Balance 6/30/2025	Net Change in Fund Balance	Fund Balance Inc/(Dec) %
	General and Other Related Funds						
100	General	31,389,486	76,663,600	(76,100,900)	31,952,186	562,700	2%
	Subtotal General and Other Related Funds	**31,389,486**	**76,663,600**	**(76,100,900)**	**31,952,186**	**562,700**	**2%**
	Enterprise Funds						
600	Transit	43,330,191	35,161,010	(38,401,700)	40,089,501	(3,240,690)	-7%
605	Water	(908)	-	-	(908)	-	0%
610	Golf	1,674,927	3,597,000	(4,025,600)	1,246,327	(428,600)	-26%
620	Hilton Garden Inn	939,822	6,950,000	(6,144,200)	1,745,622	805,800	86%
625	Home2Suites Hotel	701,256	13,425,000	(10,718,900)	3,407,356	2,706,100	386%
	Subtotal Other Enterprise Funds	**46,645,288**	**59,133,010**	**(59,290,400)**	**46,487,898**	**(157,390)**	**0%**
	CIP/Street Funds						
200	Highway Users Tax/Gas Tax	1,952,083	1,769,715	(3,254,100)	467,698	(1,484,385)	-76%
201	SB 1 - Road Maint. & Rehab. (RMRA)	1,163,029	1,628,200	(1,124,100)	1,667,129	504,100	43%
202	SB1 - Transit - State of Good Repairs (STA/SGR)	(808,195)	2,235,700	(24,100)	1,403,405	2,211,600	-274%
210	Prop A - Streets	8,728,128	1,763,900	(439,900)	10,052,128	1,324,000	15%
215	Prop C - Streets	2,768,197	1,465,200	(2,296,800)	1,936,597	(831,600)	-30%
220	Measure R - Streets	1,624,438	1,109,700	(2,029,900)	704,238	(920,200)	-57%
222	Measure M - Streets	2,303,616	1,253,500	(2,826,600)	730,516	(1,573,100)	-68%
223	TDA - Sidewalks	-	63,300	(163,300)	(100,000)	(100,000)	
310	Golf Course Renovation Project		15,000,000	(15,000,000)	-	-	
312	Topgolf Project		-	(4,292,300)	(4,292,300)	(4,292,300)	
320	Solar-Roof-HVAC Project		3,000,000	(3,000,000)	-	-	
325	Information Technology Upgrades		3,400,000	(2,000,000)	1,400,000	1,400,000	
	Subtotal CIP/Street Funds	**17,731,296**	**32,689,215**	**(36,451,100)**	**13,969,411**	**(3,761,885)**	**(4)**
	Grants/Special Revenue Funds						
205	Retirement	32,908,965	16,798,000	(13,124,400)	36,582,565	3,673,600	11%
221	Measure A - Parks	(18,971)	1,908,700	(1,908,700)	(18,971)	-	0%
229	Measure W - SCW	200,282	902,500	(822,900)	279,882	79,600	40%
230	Drug Enforcement - Asset Forfeitures	(473,182)	500,000	(122,900)	(96,082)	377,100	-80%
235	Supplemental Law Prop. 72	177,010	165,000	(232,500)	109,510	(67,500)	-38%
240	Justice Assistance Grants (JAG)	28,668	25,000	(20,000)	33,668	5,000	17%
245	Air Quality Management District Grant (AQMD)	254,636	84,500	(123,000)	216,136	(38,500)	-15%
250	Park Development	56,649	-	-	56,649	-	0%
255	Community Development Block Grants (CDBG)	(101,442)	633,100	(1,544,100)	(1,012,442)	(911,000)	898%
260	HOME	104,986	-	(1,852,800)	(1,747,814)	(1,852,800)	-1765%
262	Cal OES EOC Program		2,211,745	(2,229,245)	(17,500)	(17,500)	
263	Sewer Infrastructure Program		2,100,000	(2,103,500)	(3,500)	(3,500)	
264	George Miller Estate Donation	192,872	3,000	(71,500)	124,372	(68,500)	-36%

CITY OF MONTEBELLO
Sources and Uses
Fiscal Year 2024-25

		Fiscal Year 2024-25 Budget					
		Fund Balance 7/1/2024 (Estimate)	Revenues	Expenditures	Estimated Fund Balance 6/30/2025	Net Change in Fund Balance	Fund Balance Inc/(Dec) %
265	Grants	(460,453)	1,890,350	(1,405,275)	24,622	485,075	-105%
266	Interim Housing Serv (CCOGIHS)		876,000	(876,000)	-	-	
267	Cal-ICH Encampment Res Funding		1,180,774	(1,180,774)	-	-	
268	Prop 64 Public Hlth & Safety		1,279,000	(1,255,600)	23,400	23,400	
269	SAFER-Fire		1,883,625	(1,901,125)	(17,500)	(17,500)	
270	Transit Grants	1,266,156	-	-	1,266,156	-	0%
295	Stay Arts Gallery	-	-	-	-	-	
410	Debt Service (Golf Course/City Hall Bonds)	127,580	11,048,400	(11,056,600)	119,380	(8,200)	-6%
	Subtotal Grants/Special Revenue Funds	**34,263,756**	**43,489,694**	**(41,830,919)**	**35,922,531**	**1,658,775**	**5%**
	Internal Service Funds						
700	Self Insurance	996,266	7,582,000	(9,138,700)	(560,434)	(1,556,700)	-156%
	Subtotal Internal Service Funds	**996,266**	**7,582,000**	**(9,138,700)**	**(560,434)**	**(1,556,700)**	**-156%**
	Fiduciary Funds						
500	Trust and Agency	842,143	135,200	(250,000)	727,343	(114,800)	-14%
800	Successor Agency	6,917,257	2,674,050	(2,538,500)	7,052,807	135,550	2%
810	Housing Authority Successor	647,686	5,800	(300)	653,186	5,500	1%
	Subtotal Fiduciary Funds	**8,407,086**	**2,815,050**	**(2,788,800)**	**8,433,336**	**26,250**	**0%**
					-	-	
	Grand Total	**139,433,178**	**222,372,569**	**(225,600,819)**	**136,204,928**	**(3,228,250)**	**-2%**

City of Montebello
Citywide (All Funds) Summary
Revenue by Fund
FY 2019-20 - FY 2024-25

Fund #	Fund Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100	General	48,604,255	67,522,958	73,420,972	68,685,800	96,779,112	73,316,400	76,663,600
200	Highway Users Tax	1,469,626	1,386,509	1,483,659	1,729,200	1,596,664	1,686,400	1,769,715
201	SB1 - Road Maint. & Rehab. (RMRA	1,160,068	1,181,176	1,274,755	1,403,200	1,389,072	1,528,700	1,628,200
202	SB1 - Transit-State of Good Repairs (STA/SGR	-	191,693	1,554,134	1,453,000	1,634,045	1,565,000	2,235,700
205	Retirement	13,029,222	15,010,965	14,667,207	14,541,000	16,530,170	15,618,400	16,798,000
210	Prop A - Streets	1,308,604	1,312,714	1,632,172	1,554,900	1,775,815	1,801,000	1,763,900
215	Prop C - Streets	12,109,954	1,090,874	1,348,800	1,286,000	2,564,932	1,484,000	1,465,200
220	Measure R - Streets	8,656,047	813,324	1,005,649	959,900	1,100,605	1,116,000	1,109,700
221	Measure A - Parks	-	-	37,688	1,071,100	260,376	2,104,600	1,908,700
222	Measure M Streets	10,046,163	921,594	1,138,635	1,083,000	1,254,452	1,264,000	1,253,500
223	TDA - Sidewalks	89,696	-	49,373	59,200	46,968	72,100	63,300
225	Metro-Link	-	-	-	-	-	-	
229	Measure W - SCW		914,580	869,375	900,000	834,842	900,000	902,500
230	Drug Enforcement - Asset Forfeitures	712,481	170,933	992,411	501,000	142,629	501,000	500,000
235	Supplemental Law Prop. 72	158,933	156,727	161,285	160,000	165,271	165,000	165,000
240	Justice Assistance Grants (JAG	1,255	200	181	-	25,943	-	25,000
241	Inmate Welfare Fund		17,438	269	-	41	-	
245	Air Quality Management District Grant (AQMD	92,379	85,839	81,657	85,000	84,867	83,500	84,500
250	Park Development	486	115	104	-	371	-	
255	Community Development Block Grants (CDBG	661,324	690,719	721,551	1,347,500	1,026,160	704,100	633,100
260	HOME funds	47,245	26	174,091	665,800	65,148	2,286,800	1,796,500
262	Cal OES EOC Program							2,211,745
263	Sewer Infrastructure Improvement							2,100,000
264	George Miller Estate Donation	325,000	1,761	1,152	500	3,406	1,000	3,000
265	Grants	3,020,575	2,650,695	2,112,657	375,100	1,418,775	1,410,962	2,147,350
266	Interim Housing Services (CCOGIHS)					-	876,000	876,000
267	Cal-ICH- Encampment Res Funding					86,831	1,168,774	1,180,774
268	Prop 64 Public Hlth & Sfty						1,279,000	1,279,000
269	SAFER-Fire							1,883,625
270	Transit Grants	3,490,661	1,872,189	8,768,890	-	8,047,962	-	-
295	Stay Arts Gallery		-	-	250,000		-	
300	Prop A Exchange	1,394	-	-	-		-	
310	Golf Course Renovation Project					140,400	15,000,000	15,000,000
312	TopGolf Project						-	-
320	Solar-Roof-HVAC Project							3,000,000
325	Information Technology Upgrades		-	-	4,700,000	3,613,179	1,000,000	3,400,000
410	Debt Service (Golf Course/City Hall Bonds	142,847,323	11,031,528	11,040,008	11,143,000	11,043,353	11,040,800	11,048,400
500	Trust & Agency	250,370	99,324	97,264	120,250	121,756	120,250	135,200
600	Transit	32,210,635	34,358,671	34,158,897	51,283,800	51,119,210	39,373,500	35,161,010
605	Water	2,572,472	2,594,142	2,612,254	2,702,500	16,991,437	-	-
610	Golf	2,893,584	3,470,078	2,952,111	2,504,500	1,654,436	500,000	3,647,000
615	Detention	-	-					
620	Hilton	4,482,116	2,073,794	5,359,743	5,601,000	6,655,126	6,175,000	6,950,000
625	Home2Suites	9,064,121	8,360,802	12,062,484	12,130,000	13,431,144	13,150,000	13,425,000
700	Self Insurance	7,659,496	7,524,399	9,515,322	6,733,400	7,000,616	6,950,400	7,582,000
720	Corporate Shop	-	-	-	-		-	
800	Successor Agency	6,715,018	7,496,314	7,099,286	8,155,670	5,618,003	4,657,000	2,674,050
810	Housing Authority Successor	4,320	-	12,461	10,000	5,579	10,000	5,800
	Grand Total	**313,684,823**	**173,002,081**	**196,406,497**	**203,195,320**	**254,228,696**	**208,909,686**	**224,476,069**

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City of Montebello
Citywide (All Funds) Summary
Revenue by Major Category
FY 2019-20 - FY 2024-25

Major Category	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 Adopted Budget	FY 2024-25 ADOPTED BUDGET
Charges for Service	12,696,172	12,691,771	14,537,485	14,849,300	27,701,145	10,015,100	10,548,600
Licenses and Permits	5,090,441	6,105,525	8,239,936	6,868,000	9,509,872	7,651,000	7,548,000
Fines and Forfeitures	2,186,401	2,301,786	2,499,501	2,920,000	3,390,006	2,940,000	3,140,000
Sales Tax	12,817,884	22,270,247	25,378,979	25,126,900	26,351,605	26,085,000	26,625,000
Property Tax	31,828,417	35,779,553	35,821,893	37,434,900	36,104,334	35,681,400	36,333,250
Other Taxes	533,005	1,196,909	1,983,569	2,050,000	2,216,145	2,150,000	2,285,000
Franchise Taxes	2,199,915	2,316,251	2,300,508	2,445,000	3,013,891	3,055,000	3,325,000
Intergovernmental	39,093,665	43,479,203	56,671,196	65,921,100	72,939,569	51,275,200	49,490,625
Administrative Overhead	1,883,090	2,054,200	2,835,525	2,912,100	2,910,100	3,498,000	3,700,500
Investment Income	1,306,704	288,440	330,225	392,750	3,052,149	883,750	1,271,200
Other Revenue	25,534,729	22,475,979	29,582,114	28,283,470	31,830,803	46,255,600	50,104,900
Grants	3,599,264	2,643,872	2,061,960	233,900	1,509,588	4,593,536	9,475,294
Non-Operating	174,915,138	19,398,343	13,176,504	13,757,900	33,699,492	14,826,100	20,628,700
Grand Total	**313,684,823**	**173,002,080**	**195,419,396**	**203,195,320**	**254,228,699**	**208,909,686**	**224,476,069**

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City of Montebello
Citywide (All Funds) Summary
Revenue by Object Code
FY 2019-20 - FY 2024-25

Object Code / Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 ADOPTED BUDGET	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(3000.10) General Government-LA County Library Fees	26,088	17,160	8,099	32,000	17,160	32,000	18,000
(3000.20) General Government-Cell Tower Revenue	173,652	178,126	176,070	183,000	178,143	183,000	183,000
(3000.25) General Government-LA RICS First Net Site - AT&T	-	-	76,135	38,000	41,499	38,000	40,000
(3000.30) General Government-NSF Fees	385	283	578	500	578	500	500
(3000.35) General Government - Seismic Mapping Fee (SMIP)	13,680	6,745	8,116	8,000	12,659	15,000	10,000
(3000.40) General Government-Natural Gas Storage	-	-	-	-	-	-	-
(3000.45) General Government - Zoning and Subdivision	76,232	137,648	141,357	150,000	83,269	150,000	125,000
(3000.50) General Government-Copying Services	902	2,051	1,707	1,700	9,070	2,000	2,000
(3000.55) General Government - Environmental Impact Report	36,505	79,610	54,434	60,000	44,434	50,000	50,000
(3000.60) General Government-Equipment Usage Revenue	-	-	-	-	-	-	-
(3000.65) General Government - Miscellaneous Filing Fees	980	11,500	101	100	-	-	-
(3000.70) General Government-Sale of Stamps	40	21	-	-	-	-	-
(3000.80) General Government-City Facility Rentals	113,263	(3,974)	154,075	140,000	194,478	190,000	190,000
(3000.85) General Government - Building Special Revolving Fund	494	967	1,498	1,000	(267)	1,000	-
(3000.95) General Government - Abandon/Vacant Property Fees	600	360	5,160	5,200	960	5,000	1,000
(3000.96) General Government-Covenant & Agreement	-	-	-	-	543	-	-
(3006.10) Credit-Debit Card Transaction Fees-Finance	32,303	44,253	72,030	65,000	82,432	80,000	100,000
(3006.11) Credit-Debit Card Transaction Fees - Police	510	795	-	-	-	-	-
(3006.12) Credit-Debit Card Transaction Fees - Recreation	2,556	732	5,347	5,000	5,193	6,000	6,000
(3006.13) Credit-Debit Card Transaction Fees - Transit	29	-	10	-	-	-	-
(3006.14) Credit-Debit Card Transaction Fees - Golf	17,431	-	-	-	-	-	-
(3010.70) General-Administrative Citation Fees	2,884	3,000	9,900	10,000	4,400	2,500	12,000
(3010.71) General-Administration Decision Fee	-	977	-	-	-	-	-
(3010.80) General-Street Banners	2,280	1,710	3,545	3,000	2,090	3,000	3,000
(3010.85) General - Engineering Fees	48,759	19,557	22,913	25,000	47,842	25,000	150,000
(3010.90) General-Resale Inspection Fees	-	-	-	-	(368)	-	-
(3010.95) General - Sign Removal Fees	291	-	-	-	-	-	-
(3015.10) General Development Fee-Agr. 3163 Outfront Media	71,744	70,623	78,350	73,000	97,037	85,000	85,000
(3015.15) General Development Fee - Agr. 3158 Clear Channel Outdoor	87,500	112,500	71,250	113,000	85,000	85,000	85,000
(3015.16) General Development Fee - Agr. 3158A Becker Billboard	39,063	76,250	68,750	77,000	65,000	77,000	77,000
(3015.17) General Development Fee-Agr. 3816 Becker Billboard	-	-	20,000	20,000	-	20,000	25,000
(3015.18) General Development Fee-Development Tax Fee	-	203,330	21,200	176,000	129,230	100,000	125,000
(3015.20) General Development Fee-Agr 4032 Clear Channel Outdoor	-	-	-	-	-	20,000	40,000
(3015.21) General Development Fee-Agr 4033 Clear Channel Outdoor	-	-	-	-	-	20,000	40,000
(3015.22) General Development Fee-Agr 4034 Clear Channel Outdoor	-	-	-	-	-	10,000	10,000
(3030.50) Police Related Fees-Miscellaneous Court Fees	1,730	3,189	4,760	2,000	1,780	2,000	2,000
(3030.60) Police Related Fees-Booking Fees - Other Agency	2,800	-	323	-	-	-	-
(3030.70) Police Related Fees-Booking Fees - Montebello	3,900	-	-	-	-	-	-
(3030.80) Police Related Fees-Police Department Services	103,962	113,246	103,506	100,000	129,901	110,000	125,000
(3030.85) Police Related Fees-Revenue From Auction	-	1,720	338	500	851	1,000	1,000
(3030.90) Police Related Fees-Restitution	-	10,667	12,754	15,000	15,026	12,000	5,000
(3040.10) Public Safety-Live Scan Fees	(1,842)	(3,584)	(2,870)	500	(4,029)	-	-
(3040.20) Public Safety-Fire Prevention Fees	-	-	-	-	-	-	-
(3040.30) Public Safety-Paramedic Services	754,804	752,148	749,974	750,000	547,675	750,000	775,000
(3040.40) Public Safety-Fire Plan Check	162,338	143,840	442,246	225,000	456,342	225,000	250,000
(3040.45) Public Safety-Annual Fire Inspection Fees	-	-	82,432	125,000	17,699	100,000	125,000
(3040.50) Public Safety-Local Law Enforcement	155,948	156,727	161,285	160,000	165,271	165,000	165,000
(3040.90) Public Safety-Fire Department Services	-	118	-	-	-	-	-
(3040.95) Public Safety - Fire ICIS Subscription Fee	111,300	208,219	481,671	350,000	402,076	370,000	370,000
(3050.10) Public Works-Waste Collection	3,450,527	3,468,371	4,026,636	4,226,300	4,320,356	4,547,600	4,654,600
(3050.20) Public Works-Stormwater Abatement	105,411	83,452	84,698	85,000	93,582	95,000	95,000
(3050.30) Public Works-Graffiti Damage Recovery	-	-	-	-	-	-	-

City of Montebello
Citywide (All Funds) Summary
Revenue by Object Code
FY 2019-20 - FY 2024-25

Object Code / Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 ADOPTED BUDGET	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(3060) Parks and Recreation	-	-	(60)	-	-	-	-
(3060.05) Parks and Recreation-Recreation Classes	-	-	-	-	-	65,000	65,000
(3060.10) Parks and Recreation-Batting Cages	3,093	-	-	6,800	8,500	8,500	8,500
(3060.15) Parks and Recreation - Barnyard Zoo	2,800	-	5,135	6,000	4,345	6,000	6,000
(3060.20) Parks and Recreation-Special Event Income	1,000	-	10,236	11,000	17,058	20,000	25,000
(3060.30) Parks and Recreation-City Pool Revenue	9,038	-	11,637	15,000	11,446	40,000	40,000
(3060.40) Parks and Recreation-Recreation General	-	-	(168)	-	(454)	-	-
(3060.50) Parks and Recreation-Day Camp	80,461	5,960	46,557	85,000	60,628	-	-
(3060.60) Parks and Recreation-Play School	41,707	(275)	7,120	64,000	41,708	-	-
(3060.65) Parks and Recreation-Childcare	-	-	-	-	-	120,000	120,000
(3060.70) Parks and Recreation-Recreation Classes	-	-	(790)	-	(3,072)	-	-
(3060.80) Parks and Recreation-Sports Programs	-	-	-	-	(320)	-	-
(3060.81) Parks and Recreation - Youth Sports	29,160	13,960	54,171	50,000	57,611	55,000	75,000
(3060.82) Parks and Recreation - Adult Sports	10,560	-	5,692	20,000	26,120	25,000	40,000
(3060.83) Parks and Recreation - Basketball Gym	1,026	-	-	-	-	-	-
(3060.90) Parks and Recreation-Extended Childcare	104,502	(215)	3,540	150,000	15,290	-	-
(3060.95) Parks and Recreation-Adaptive Programs	-	-	-	-	-	3,000	3,000
(3060.96) Parks and Recreation-Senior Services	-	-	-	-	-	10,000	10,000
(3065.01) Recreation Classes - Ballet	110	-	-	500	-	-	-
(3065.02) Recreation Classes - Aerobics	-	-	-	-	-	-	-
(3065.03) Recreation Classes - Karate	5,075	(35)	11,685	6,000	18,506	-	-
(3065.04) Recreation Classes - Private Swim Lessons	18,685	2,495	13,830	25,000	33,171	-	-
(3065.05) Recreation Classes - Salsa	2,000	-	-	1,900	-	-	-
(3065.06) Recreation Classes - Jr. Life Guard Lessons	(120)	-	-	-	-	-	-
(3065.08) Recreation Classes - Instrument Lessons	48	-	-	500	-	-	-
(3065.09) Recreation Classes - Yoga	-	-	25	800	1,195	-	-
(3065.10) Recreation Classes-Cooking Classes	-	-	-	-	-	-	-
(3065.11) Recreation Classes - Zumba	7,515	-	12,195	10,000	13,055	-	-
(3065.12) Recreation Classes - Art Classes	-	-	-	-	-	-	-
(3065.13) Recreation Classes - Misc. Dance Class	7,008	3,171	33,969	20,000	40,828	-	-
(3065.14) Recreation Classes - Paper Crafting Class	-	-	-	-	-	-	-
(3065.15) Recreation Classes - Aqua Aerobics	-	-	-	-	-	-	-
(3065.16) Recreation Classes - Aqua Zumba	-	-	-	-	-	-	-
(3065.17) Recreation Classes - Cardio Kickboxing	-	-	-	-	-	-	-
(3065.18) Recreation Classes - Ball Dance Class	-	-	-	-	-	-	-
(3065.20) Recreation Classes-Gymnastics/Tumbling	4,235	(30)	30	7,000	-	-	-
(3065.21) Recreation Classes - Soccer Class	-	-	-	500	-	-	-
(3065.22) Recreation Classes - Tennis Classes	375	-	-	-	-	-	-
(4000.10) Transit Charges for Services-Bus Fares	2,432,443	1,226,034	1,834,585	2,000,000	1,676,695	1,700,000	1,700,000
(4000.20) Transit Charges for Services-EZ Pass Sales	82,345	18,408	42,258	30,000	29,841	30,000	30,000
(4000.30) Transit Charges for Services-Dial A Taxi	31,772	23,471	26,985	30,000	31,389	30,000	30,000
(4000.40) Transit Charges for Services-Bus Fare Tokens	11,490	45	2,520	3,000	830	3,000	1,000
(4000.50) Transit Charges for Services-TAP Bus Card	143,725	50,163	115,058	120,000	180,428	140,000	200,000
(4000.60) Transit Charges for Services-LACMTA Metro Tokens	11,660	(2,860)	-	-	-	-	-
(4000.70) Transit Charges for Services-Rider Relief Tran Program	7,423	4,499	28,904	7,000	59,191	7,000	50,000
(4100.10) Golf-Green Fees	947,784	1,977,635	1,667,408	1,400,000	385,296	-	-
(4100.20) Golf-Cart Rental	444,015	791,091	670,868	575,000	153,739	-	-
(4100.30) Golf-Driving Range	47,438	81,720	68,047	56,000	13,108	-	-
(4100.50) Golf-Special Events	96,146	4,915	9,772	30,000	588	-	-
(4100.60) Golf-Credit Card Surcharge	-	-	37,643	15,000	16,608	-	-
(4100.70) Golf-Pro Shop	-	-	15,133	2,500	3,080	-	-
(4100.80) Golf-Gift Certificate	-	-	844	-	237	-	-
(4200) Water Sales	2,512,606	2,589,283	2,654,278	2,875,000	17,557,590	175,000	200,000

City of Montebello
Citywide (All Funds) Summary
Revenue by Object Code
FY 2019-20 - FY 2024-25

Object Code / Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 ADOPTED BUDGET	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(3005.10) CCA Fees - Reso 18-17-Application fee & initial review	-	-	-	-	-	-	-
(3005.15) CCA Fees - Reso 18-17 - Second review	-	-	-	-	-	-	-
(3005.20) CCA Fees - Reso 18-17-Third review	-	-	-	-	-	-	-
(3005.25) CCA Fees - Reso 18-17 - Property Expedited Screening	49,500	-	-	-	-	-	-
(3005.30) CCA Fees - Reso 18-17-Commercial Development Agreement	114,820	244,601	86,587	100,000	40,000	100,000	100,000
(3005.31) CCA Fees - Reso 18-17 - MTB Comm. Benefit Prog. (MCBPF	35,000	201,528	464,028	500,000	1,208,056	520,000	520,000
(3005.40) CCA Fees - Reso 18-17-Change of Location,Ownership,Tra	11,520	-	-	-	-	-	-
(3005.45) CCA Fees - Reso 18-17 - Development Agr. Modification	37,220	6,200	-	-	-	-	-
(3005.50) CCA Fees - Reso 18-17-Cultivation	-	90,644	192,050	150,000	214,784	150,000	150,000
(3005.51) CCA Fees - Reso 18-17-Manufacturing	-	-	26,554	26,000	507	30,000	-
(3005.52) CCA Fees - Reso 18-17-Non-Store Retail	-	6,012	203,899	200,000	259,334	230,000	230,000
(3005.53) CCA Fees - Reso 18-17-Distribution	-	1,071	40,902	40,000	42,480	40,000	55,000
(3010.10) General-Burglar Alarm Permits	120,304	154,309	168,803	160,000	138,723	168,000	160,000
(3010.15) General - Tobacco Retailer License Fees	14,723	16,247	12,665	15,000	14,390	15,000	15,000
(3010.20) General-Business License Permits	2,254,827	2,885,152	2,707,999	3,090,000	2,945,629	3,050,000	3,050,000
(3010.30) General-Animal License	103,865	-	188,012	110,000	81,401	110,000	80,000
(3010.40) General-Annual Permits	1,618	3,591	9,442	8,000	8,449	10,000	10,000
(3010.60) General-Code Enforcement Permits	27,383	26,346	23,058	25,000	14,239	20,000	20,000
(3010.65) General - Code Enforcement Program Income	-	-	-	-	-	-	-
(3020.10) Contractors-Building Permits	584,623	628,072	1,284,015	600,000	1,583,039	900,000	900,000
(3020.20) Contractors-Contractors License	96,483	113,145	140,278	125,000	188,352	140,000	140,000
(3020.30) Contractors-Plumbing Permits	55,509	144,468	241,798	75,000	207,914	175,000	150,000
(3020.40) Contractors-Electrical Permits	92,536	186,877	250,685	120,000	244,069	200,000	175,000
(3020.50) Contractors-Sewer Permits	12,328	1,269	-	4,000	1,529	3,000	3,000
(3020.60) Contractors-Street and Curb Permits	430,503	343,780	256,346	200,000	347,993	225,000	200,000
(3020.70) Contractors-Mechanical Permits	98,049	133,455	515,556	100,000	449,144	250,000	250,000
(3020.80) Contractors-Other Miscellaneous Permits	33,031	15,562	11,301	20,000	3,643	15,000	15,000
(3020.85) Contractors-Parkland Dedication/Quimby Fee	-	-	-	-	-	-	-
(3020.90) Contractors-Plan Check Fees	310,782	295,116	431,076	350,000	733,612	500,000	500,000
(3020.95) Contractors-Planning Plan Review & Insp Fee	3,128	40,936	125,562	50,000	150,762	100,000	125,000
(3610) Oil Well Tax	602,689	567,145	859,320	800,000	631,825	700,000	700,000
(3030.10) Police Related Fees-Vehicle Code Fines	1,560,757	1,664,432	2,010,626	2,100,000	2,836,403	2,175,000	2,350,000
(3030.20) Police Related Fees-Parking Fines	585,950	609,926	436,917	750,000	518,592	700,000	725,000
(3030.40) Police Related Fees-Vehicle Impound Fees	39,694	27,429	51,959	70,000	35,011	65,000	65,000
(3500) Sales Tax	11,616,417	13,507,132	14,617,152	14,380,000	14,851,025	14,935,000	15,525,000
(3500.10) Sales Tax-Monterey Park Martketplace	1,201,467	1,064,486	1,378,534	1,316,900	1,525,665	1,300,000	900,000
(3500.20) Sales Tax-Measure H	-	7,698,629	9,383,293	9,430,000	9,974,915	9,850,000	10,200,000
(3510) Triple Flip	-	-	-	-	-	-	-
(3520.10) PTX - Penalties-Secured	48,974	58,748	58,667	54,000	71,039	49,000	63,000
(3530.10) Property Tax Current Year-Secured	13,434,354	14,356,500	14,800,359	15,292,600	15,639,261	15,989,000	16,543,000
(3530.20) Property Tax Current Year-Unsecured	302,911	249,023	347,684	335,000	532,856	318,000	360,000
(3530.30) Property Tax Current Year-Qualified Public Utility	51,290	49,471	47,581	52,000	45,876	52,000	50,000
(3535) Property Tax - RDA - Pension Override	3,573,246	4,740,590	4,088,990	3,750,000	4,896,233	4,293,400	5,100,000
(3540.10) Prior Year-Secured	(225,121)	(91,446)	117,236	127,000	(121,774)	100,000	-
(3540.20) Prior Year-Unsecured	15,541	34,879	13,784	30,000	21,135	28,000	20,000
(3545) Property Tax Residual	1,052,448	1,366,604	928,417	1,050,000	1,602,639	1,300,000	1,686,000
(3546) AB1290 - RPTTF Pass Through payments to City	-	219,015	254,026	220,000	271,398	275,000	350,000
(3550) SB509-PSAF	308,493	332,997	380,632	375,000	392,086	390,000	395,000
(3555) Homeowner's Exemption (HOX)	100,134	97,706	97,087	102,000	96,074	101,000	101,000
(3560.10) Natasha Lane-Landscape	11,784	-	1,145	1,200	1,145	1,200	1,200
(3560.20) Natasha Lane-Sewer	11,913	-	15,770	15,000	15,770	15,000	15,000
(3570) RPTTF Property Taxes	6,243,047	7,127,033	7,040,722	8,102,700	4,643,384	4,604,000	2,624,050
(3640) Property Tax in Lieu of VLF	6,899,403	7,238,433	7,629,793	7,928,400	7,997,213	8,165,800	9,025,000
(3590) Transient Occupancy Tax	376,424	943,569	1,692,679	1,850,000	1,929,111	1,900,000	2,010,000
(3600) Property Transfer Tax	156,581	253,339	290,890	200,000	287,033	250,000	275,000

City of Montebello
Citywide (All Funds) Summary
Revenue by Object Code
FY 2019-20 - FY 2024-25

Object Code / Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 ADOPTED BUDGET	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(3580.10) Franchise Tax/Fees-Cable	418,322	426,111	380,749	425,000	364,516	400,000	400,000
(3580.20) Franchise Tax/Fees-Towing	148,360	114,190	110,540	165,000	99,690	150,000	150,000
(3580.30) Franchise Tax/Fees-Electric	539,020	559,129	625,545	650,000	795,356	800,000	850,000
(3580.40) Franchise Tax/Fees-Gas	115,684	111,881	146,438	155,000	204,743	155,000	250,000
(3580.50) Franchise Tax/Fees-Water	83,877	88,556	96,891	97,000	96,853	97,000	97,000
(3580.60) Franchise Tax/Fees-Oil	2,703	2,723	2,848	3,000	3,081	3,000	3,000
(3580.70) Franchise Tax/Fees-Telephone	-	-	-	-	-	-	-
(3580.80) Franchise Tax/Fees-Solid Waste	891,950	1,013,660	937,497	950,000	1,260,632	1,150,000	1,275,000
(3580.85) Franchise Tax/Fees-Solid Waste - SB1383	-	-	-	-	189,020	300,000	300,000
(3010.50) General-SB1186	10,160	12,634	15,141	12,000	16,390	15,000	15,000
(3040.60) Public Safety-Justice Department Income	703,080	169,814	825,680	500,000	109,713	500,000	500,000
(3040.70) Public Safety-Treasury Department Income	-	-	95,370	-	18,022	-	-
(3040.75) Public Safety-SB90	-	-	-	-	508	-	-
(3040.80) Public Safety-State Trust Fund	-	-	-	-	-	-	-
(3620.10) Gas Tax Related-Highway Users Tax-Section 2103	443,007	423,948	497,177	565,500	510,800	580,600	591,300
(3620.11) Gas Tax Related - Highway Users Tax-Section 2105	327,729	323,735	348,931	391,800	356,766	393,200	395,600
(3620.12) Gas Tax Related - Highway Users Tax-Section 2106	190,668	186,274	203,973	222,700	209,602	226,500	223,800
(3620.13) Gas Tax Related - Highway Users Tax-Section 2107	413,821	438,068	417,166	534,700	486,213	471,600	539,515
(3620.14) Gas Tax Related - Highway Users Tax-Section 2107.5	7,500	7,500	7,500	7,500	7,500	7,500	7,500
(3620.25) Gas Tax Related - Road Maintenance & Rehab fund	1,122,885	1,167,982	1,261,049	1,393,200	1,383,928	1,518,700	1,623,200
(3620.26) Gas Tax Related - Traffic Congestion Relief SB1	72,228	-	-	-	-	-	-
(3630.10) Special Revenue-Prop A Local	1,245,637	1,292,657	1,604,678	1,534,900	1,653,675	1,781,000	1,733,900
(3630.20) Special Revenue-Prop C Local	1,033,259	1,072,213	1,331,047	1,273,000	2,155,887	1,477,000	1,438,200
(3630.30) Special Revenue-Measure R Local	773,835	805,274	998,124	954,900	1,028,458	1,108,000	1,078,700
(3630.40) Special Revenue-SCAQMD SB2766	81,346	82,975	81,006	82,000	81,344	82,000	82,000
(3630.50) Special Revenue-Measure M Local	871,137	912,405	1,129,492	1,082,000	1,163,409	1,256,000	1,222,500
(3630.60) Special Revenue-Measure A Local	-	-	-	1,071,100	167,781	2,104,600	1,908,700
(3630.70) Special Revenue-Measure W	-	914,580	869,375	900,000	832,507	900,000	900,000
(4010.25) Transit Operating Revenue - LACMTA Metro Rail Feeder	70,674	16,896	18,600	21,600	21,291	20,000	20,000
(4010.30) Transit Operating Revenue-Prop C Discretionary Base/Restru	1,197,790	1,171,089	1,194,511	1,234,000	1,233,930	1,279,700	131,810
(4010.35) Transit Operating Revenue - STA Operating	1,743,697	1,198,624	764,100	1,288,100	1,288,148	1,698,500	2,356,300
(4010.40) Transit Operating Revenue-Prop A Discretionary Operating	5,483,834	5,639,033	5,681,362	5,769,600	5,769,584	5,937,900	6,059,100
(4010.45) Transit Operating Revenue - Prop C Discretionary Foothill	334,214	244,560	292,031	388,700	388,746	429,700	377,300
(4010.50) Transit Operating Revenue-Prop C Discretionary BSIP	228,588	223,492	227,962	235,500	235,485	244,200	251,500
(4010.55) Transit Operating Revenue - Prop C 5% Security	479,886	348,186	458,561	425,200	425,185	538,700	417,500
(4010.60) Transit Operating Revenue-Prop C MOSIP MOU	1,668,798	1,624,667	1,639,394	1,663,700	1,663,729	1,710,400	1,783,300
(4010.65) Transit Operating Revenue - Measure R 20%	3,654,427	2,774,669	3,604,280	4,592,600	4,592,647	5,459,600	4,909,100
(4010.85) Transit Operating Revenue - TDA Operating	8,840,232	7,080,895	8,888,091	11,229,400	11,229,362	13,454,800	11,649,000
(4010.90) Transit Operating Revenue-Measure M	3,779,875	2,735,675	3,592,001	4,585,400	4,585,446	5,455,000	4,890,100
(4010.95) Transit Operating Revenue - FTA - Preventive Maintenance	1,665,500	-	-	1,000,000	-	1,000,000	-
(4015.10) Bus AD Pilot Program-Operating	195,541	-	94,837	60,000	49,738	60,000	50,000
(4017.10) Proposition 1B-PTMISEA- STATE	651,977	185,939	244,529	-	1,662,785	-	-
(4017.20) Proposition 1B-PTMISEA BRIDGE- METRO	74,476	29,952	70,625	-	-	-	-
(4017.40) Proposition 1B-Interest	-	-	-	-	-	-	-
(4018.10) CALEMA-Interest	-	-	-	-	-	-	-
(4018.20) CALEMA-CALEMA/CalOES	155,283	5,659	545	-	-	-	-
(4019) Federal Capital (Section 5307)	1,572,583	1,198,231	6,823,716	-	6,003,935	-	-
(4021.10) Transit State of Good Repairs (SB1)-SGR	-	69,468	318,526	450,000	948,445	264,000	448,500
(4021.20) Transit State of Good Repairs (SB1)-STA	-	122,225	1,235,606	1,002,000	685,600	1,301,000	1,787,200
(4022.10) CARES Act-CARES Act Federal	-	156,185	-	-	-	-	-
(4022.20) CARES Act-CARES Act State	-	927,454	9,664	-	-	-	-
(4022.90) CARES Act-CARES Act Transit	-	9,916,247	259,021	-	-	-	-
(4023.10) American Rescue Plan-Coronavirus Fiscal Recovery	-	-	10,612,603	13,950,000	15,222,022	-	-
(4024.10) CRRSAA-Federal	-	-	954,924	7,500,000	6,750,986	-	-
(4025.10) State Water Resources Control Board-Sewer Infrastructure Improvement							2,100,000
(3650) Administrative Overhead	1,883,090	2,054,200	2,835,525	2,912,100	2,910,100	3,498,000	3,700,500
(3992) Miscellaneous Interest Income	442,515	21,572	32,342	6,250	1,313,798	129,250	225,200
(3994) Interest Income on Note Receivable..	207	-	-	-	-	-	-
(4090) Interest Income from LAIF	777,290	190,694	236,561	301,500	1,685,552	663,000	994,500
(4092) Interest Income - CD	86,692	76,174	61,322	85,000	52,798	91,500	51,500

City of Montebello
Citywide (All Funds) Summary
Revenue by Object Code
FY 2019-20 - FY 2024-25

Object Code / Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 ADOPTED BUDGET	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(3010.72) General-Administration Event Fee	-	-	20,205	-	50	20,000	-
(3025) Developer-paid expenses	141,150	223,155	388,451	500,000	474,355	500,000	500,000
(3030.05) Police Related Fees-Equipment Repair	-	76	-	-	-	-	-
(3030.06) Police Related Fees-Retirement	-	1,699	-	-	-	-	-
(3030.30) Police Related Fees-Damage Recoveries	835	11,667	10	15,000	14,495	1,000	1,000
(3300.15) Retirement-Retirement - Retiree Insurance	-	80,925	81,203	90,000	76,841	90,000	125,000
(3660) Cost Recovery	390,374	43,512	1,880,329	55,000	9,389	55,000	105,000
(3660.10) Cost Recovery-MUSD SRO Reimbursement	-	-	-	-	352,913	300,000	-
(3665) Unclaimed Cash	12,860	20,109	-	-	-	-	-
(3996) Sale of Property	-	30,000	49,200	-	1,769,261	-	-
(3998) Miscellaneous Revenue.	969,806	505,103	533,145	410,200	378,031	15,447,100	18,085,300
(3998.10) Miscellaneous Revenue-Amazon Credit	-	7,500	1,450	-	-	-	-
(3999) Donations	-	7,615	20,450	10,000	27,395	20,000	20,000
(3999.10) Donations-100 Year Anniversary	-	5,050	-	-	-	-	-
(3999.20) Donations-Military Banner Program	-	-	2,625	2,000	3,000	5,000	3,000
(3999.30) Donations-State of the City Sponsorships	-	-	-	-	29,394	30,000	5,000
(3999.40) Donations-PD Explorer Program	-	-	-	-	3,928	3,500	3,500
(4020.15) Transit Non-Operating Revenue - STA Capital	-	-	-	-	-	-	-
(4020.20) Transit Non-Operating Revenue-State TDA Capital	-	-	-	-	448,404	-	-
(4020.35) Transit Non-Operating Revenue - Measure R Capital	88,024	98,865	-	-	-	-	-
(4020.45) Transit Non-Operating Revenue - Toll Credits (TDC)	192,174	136,976	1,645,841	-	-	-	-
(4070) Fuel Island Share use reimbursement	4,847	5,998	4,220	5,000	2,524	5,000	5,000
(4075) Lease Revenue	1,501,864	1,508,702	1,506,936	1,510,600	1,510,634	1,514,700	1,519,700
(4096) Reuse	24,064	1,141,540	139,005	-	-	-	-
(4097) Unrealized Gain/Loss on FMV adjustments	-	-	(1,070,770)	-	(341,417)	-	-
(4098) Transit Miscellaneous Revenue	74,697	1,627	2,525	5,000	14,439	5,000	15,000
(4100.40) Golf-Utility Reimbursement	-	43,690	-	-	22,658	-	-
(4100.90) Golf-Miscellaneous	-	-	5,051	1,000	17,086	-	-
(4196) Gain on Disposal	-	-	-	-	-	-	-
(4298) Miscellaneous Revenue	-	-	-	-	-	-	-
(4399) Cash Variance	-	-	-	-	-	-	-
(4500.20) Program Income-CDBG Progam Income	110,091	243,148	-	155,500	74,880	75,000	4,000
(4500.30) Program Income-Summer Food	24,927	236,623	70,918	125,000	70,428	125,000	100,000
(4500.40) Program Income-Home Program Income	47,245	26	153	665,800	97	1,286,100	606,800
(4505) IDIS Drawdown	551,233	332,151	489,200	151,300	776,679	1,629,800	1,818,800
(4505.10) IDIS Drawdown-CDBG-CV (COVID-19)	-	115,421	406,289	1,040,700	238,059	-	-
(4620) Reimbursement - Compensation Insurance General	3,091,896	2,828,052	2,585,300	2,746,400	3,003,384	2,963,400	2,972,000
(4630) Reimbursement - Compensation Insurance Transit	870,372	1,618,650	945,000	945,000	945,000	945,000	1,135,000
(4640) Reimbursement - Liability Insurance General	1,204,120	1,036,802	1,042,000	1,042,000	1,042,008	1,042,000	1,275,000
(4650) Reimbursement - Liability Insurance Transit	2,206,524	1,985,900	2,100,000	2,000,000	2,000,004	2,000,000	2,200,000
(4660) 1% Retiree Health	106,617	98,175	97,148	120,000	121,646	120,000	135,000
(4670.10) Prior Year Recovered Costs / Reimbursements-PD - Prior Yr F	-	23,716	37,531	40,000	11,449	15,000	15,000
(4670.20) Prior Year Recovered Costs / Reimbursements-Fire - Pr Yr Rc	-	102,012	80,868	50,000	12,324	-	10,000
(4670.30) Prior Year Recovered Costs / Reimbursements-Finance	-	-	13,134	15,000	-	-	-
(4680.10) Current Year Recovered Costs / Reimbursements-PD - Currer	-	2,647	51,979	30,000	31,430	30,000	30,000
(4680.20) Current Year Recovered Costs / Reimbursements-Fire Curren	-	19,989	26,425	30,000	989	5,000	10,000
(4700) Rents and Concessions Fees	13,921,009	9,957,345	16,426,293	16,522,970	18,689,044	18,023,000	19,405,800
(4700.20) Rents and Concessions Fees-Pool Tables	-	1,516	-	-	-	-	-
(4198) Miscellaneous Grants	3,599,264	1,306,974	37,688	-	160,081	-	25,000
(4198.10) Miscellaneous Grants-CalFire Wildfire Prevention	-	-	-	-	198	109,000	109,000
(4198.11) Miscellaneous Grants CalFire Foundation	-	-	-	-	-	15,000	15,000
(4198.13) Miscellaneous Grants Dept of Hsg & Comm Dev PLHA Prgm	-	-	-	-	-	900,602	900,600
(4198.14) Miscellaneous Grants Prop 64 Public Hlth & Sfty	-	-	-	-	-	1,279,000	1,279,000
(4198.15) Miscellaneous Grants-Cal OES							2,211,745
(4198.20) Miscellaneous Grants-Assistance to Firefighters	-	-	-	-	-	183,850	180,000
(4198.21) Miscellaneous Grants State of CA Outdoor Equity Grant	-	-	-	-	-	11,310	115,800
(4198.22) Miscellaneous Grants-SAFER-Fire							1,883,625
(4198.23) Miscellaneous Grants-LEMHWA - Mental Hlth Wellness							197,250
(4198.30) Miscellaneous Grants-Interim Housing Ser (CCOGIHS)	-	-	-	-	-	876,000	876,000
(4198.40) Miscellaneous Grants-Cal-ICH Encampment Res Funding	-	-	-	-	74,656	1,168,774	1,168,774

City of Montebello
Citywide (All Funds) Summary
Revenue by Object Code
FY 2019-20 - FY 2024-25

Object Code / Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 ADOPTED BUDGET	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(4198.80) Miscellaneous Grants-Reggie Park	-	20,328	-	-	7,614	-	-
(4198.81) Miscellaneous Grants-City Park	-	58,175	34,965	-	58,333	-	-
(4198.82) Miscellaneous Grants-Proposition 68 Per Capita Fund	-	-	159,553	-	47,418	-	11,500
(4198.83) Miscellaneous Grants-DOJ - COVID	-	-	4,694	-	15,963	-	-
(4198.84) Miscellaneous Grants-Bulletproof Vest Grant	-	-	7,728	-	5,284	-	-
(4198.85) Miscellaneous Grants-Systemic Safety Analysis Report	-	-	90,945	-	127,029	-	-
(4198.86) Miscellaneous Grants-CHP Cannabis Tax Fund Grant Prog	-	-	-	-	-	-	90,000
(4198.87) Miscellaneous Grants-CalRecycle - SB1383 Org Waste							257,000
(4198.88) Miscellaneous Grants-DHS-FEMA	-	-	13,052	188,900	120,021	-	-
(4198.89) Miscellaneous Grants-SGVRHT Operation Stay Safe	-	-	349,601	-	426,449	-	-
(4198.90) Miscellaneous Grants-ATP Grant	-	1,206,941	-	-	262,361	-	-
(4198.91) Miscellaneous Grants-SB2 Planning Grant - Gen Plan	-	-	310,000	-	-	-	-
(4198.92) Miscellaneous Grants-LEAP Grant - General Plan	-	-	262,477	-	37,524	-	-
(4198.93) Miscellaneous Grants-GCCOG Homeless Grant	-	-	337,080	-	-	-	-
(4198.94) Miscellaneous Grants-SGVCOG Homeless Grant	-	-	214,503	-	50,000	50,000	50,000
(4198.95) Miscellaneous Grants-HSIP Cycle 7	-	1,317	3,062	-	20,048	-	-
(4198.96) Miscellaneous Grants-Oil Payment Program (OPP) Grant	-	7,628	-	-	8,555	-	15,000
(4198.97) Miscellaneous Grants-OTS Grants	-	26,617	141,614	45,000	74,963	-	75,000
(4198.98) Miscellaneous Grants-CalRecycle Grant	-	15,892	-	-	13,090	-	15,000
(4198.99) Miscellaneous Grants-STPL	-	-	95,000	-	-	-	-
(4300.10) Other Financing Sources-Bond Proceeds	137,451,552	-	-	-	-	-	-
(4300.20) Other Financing Sources-Bond Premiums	3,444,223	-	-	-	-	-	-
(4300.30) Other Financing Sources-Capital Lease	815,153	-	-	-	-	-	-
(4300.40) Other Financing Sources-Notes Payable	-	5,785,000	-	-	-	-	-
(4999) Transfer In	-	-	-	-	-	-	-
(4999.10) Transfer In-from Retirement Fund	3,779,646	10,964,712	11,040,589	11,521,700	11,713,405	11,696,100	12,096,100
(4999.20) Transfer In-from Gas Tax Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000
(4999.30) Transfer In-from General Fund	751,000	471,300	-	-	3,613,179	1,000,000	6,400,000
(4999.40) Transfer In-from Corporate Shop Fund	-	-	-	-	-	-	-
(4999.50) Transfer In-from Water Fund	-	-	-	-	16,236,927	-	-
(4999.55) Transfer In - Grants fund	-	-	-	-	-	-	-
(4999.60) Transfer In-from Debt Service fund	27,923,951	16,803	-	-	-	-	-
(4999.65) Transfer In-from Measure M	152,775	594,500	599,293	698,500	598,450	597,300	595,700
(4999.70) Transfer In-from Measure R	131,513	527,250	527,844	528,100	528,005	527,900	532,300
(4999.75) Transfer In-from Prop C	165,324	707,388	708,779	709,600	709,526	704,800	704,600
(4999.80) Transfer In-From Capital Improvement Fund	-	31,391	-	-	-	-	-
	313,684,829	**173,002,086**	**195,419,401**	**203,195,320**	**254,228,697**	**208,909,686**	**224,476,069**

City of Montebello
Citywide (All Funds) Summary
Expenditures by Fund
FY 2019-20 - FY 2024-25

Fund #	Fund Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100	General	59,774,549	69,385,371	66,316,193	67,990,100	80,215,663	72,687,450	76,100,900
200	Highway Users Tax	477,789	916,251	1,241,579	2,357,800	1,886,207	1,128,400	3,254,100
201	SB1 - Road Maint. & Rehab. (RMRA	6,197	847,938	1,743,445	1,500,900	3,342,453	2,223,400	1,124,100
202	SB1 - Transit-State of Good Repairs (STA/SGR	-	168,459	610,832	433,100	176,795	23,400	24,100
205	Retirement	11,117,156	11,098,421	11,231,589	11,652,600	12,161,784	12,337,900	13,124,400
210	Prop A - Streets	-	61,742	133,683	679,700	424,073	3,129,800	439,900
215	Prop C - Streets	2,855,065	1,967,247	980,127	1,166,400	775,606	2,427,400	2,296,800
220	Measure R - Streets	2,440,470	4,752,740	1,815,834	1,117,000	1,486,627	2,025,400	2,029,900
221	Measure A - Parks	-	-	37,688	21,000	260,376	1,803,850	1,908,700
222	Measure M Streets	1,740,828	5,141,828	2,398,738	1,083,300	1,743,554	2,603,100	2,826,600
223	TDA - Sidewalks	80,968	56,315	1,785	-	46,547	-	163,300
225	Metro-Link	-	-		-		-	
229	Mesure W - SCW		700,000	869,375	903,700	817,172	861,900	822,900
230	Drug Enforcement - Asset Forfeitures	487,273	450,343	473,863	1,018,300	892,900	1,476,550	122,900
235	Supplemental Law Prop. 72	296,492	320,338	161,285	257,100	102,585	7,300	232,500
240	Justice Assistance Grants (JAG	19,988	-		-	12,010	-	20,000
241	Inmate Welfare Fund			16,943				
245	Air Quality Management District Grant (AQMD	26,457	494,050	19,134	227,900	19,904	20,800	123,000
250	Park Development	-	-		-		-	
255	Community Development Block Grants (CDBG	625,699	939,720	1,146,146	1,632,400	1,067,439	2,012,500	1,544,100
260	HOME funds	-	7,188	38,764	25,800	63,458	998,250	1,796,600
262	Cal OES EOC Program							2,229,245
263	Sewer Infrastructure Improvement							2,103,500
264	George Miller Estate Donation		55,354	73,226	83,200	7,332	83,300	71,500
265	Grants	2,918,536	3,308,714	1,655,519	344,625	1,132,369	1,567,277	2,405,375
266	Interim Housing Services (CCOGIHS)						857,900	876,000
267	Cal-ICH- Encampment Res Funding					74,509	1,168,774	1,180,774
268	Prop 64 Public Hlth & Sfty						1,279,000	1,255,600
269	SAFER-Fire							1,901,125
270	Transit Grants	5,387,165	2,480,676	2,780,211	4,375,000	1,664,829	-	-
295	Stay Arts Gallery				250,000		-	
300	Prop A Exchange	95,319	31,391		-		-	
310	Golf Course Renovation Project					13,355,075	15,000,000	15,000,000
312	TopGolf Project					10,502,618	-	4,292,300
320	Solar-Roof-HVAC Project					2,817,407		3,000,000
325	Information Technology Upgrades				4,700,000	3,653,045	1,000,000	2,000,000
400	Debt Service I	-	-		-		1	
410	Debt Service	142,811,845	11,051,073	11,046,157	11,043,000	11,967,822	14,548,900	11,056,600
500	Trust & Agency	256,268	1,232,470	306,420	205,000	186,775	205,000	250,000
600	Transit	31,671,371	40,628,675	25,889,252	35,504,650	38,316,736	38,395,050	38,401,700
605	Water	2,364,399	2,296,631	2,343,197	2,467,700	18,683,618	-	-
610	Golf	2,481,440	2,870,419	2,735,237	2,581,960	(10,229,512)	1,466,800	4,350,600
615	Detention	-	-		-		-	
620	Hilton	4,739,897	3,367,169	5,088,671	5,241,000	5,944,554	5,902,800	6,144,200
625	Home2Suites	8,602,562	7,993,039	9,782,114	9,278,000	11,157,032	10,027,700	10,718,900
700	Self Insurance	7,402,781	7,971,766	14,959,332	8,344,200	8,838,622	8,374,900	9,138,700
720	Corporate Shop	108,369	-		-		-	
725	Equipment Reserve	-	-		-		1	
800	Successor Agency	1,957,133	1,652,339	3,440,898	7,884,900	488,964	5,758,300	2,538,500
810	Housing Authority Successor	156,518	41,733	25,083	22,800	300	22,800	300
900	Capital Assets Fund	3,101,792	3,150,468	3,401,001	-	3,771,600	1	
	Grand Total	**294,004,326**	**185,439,868**	**172,763,321**	**184,393,135**	**227,828,848**	**211,425,904**	**226,869,719**

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City of Montebello
Citywide (All Funds) Summary
Expenditures by Major Category
FY 2019-20 - FY 2024-25

Major Category	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 Adopted Budget	FY 2024-25 ADOPTED BUDGET
Salaries	34,011,767	34,799,854	37,826,465	44,134,300	42,973,768	48,808,405	48,618,600
Overtime	5,511,851	5,418,952	5,607,457	5,952,500	6,273,700	5,723,100	6,658,950
Benefits	10,736,581	11,352,426	10,302,129	10,846,560	11,162,834	11,152,900	11,820,700
Retirement	16,533,781	6,040,328	6,277,545	6,408,900	7,152,305	7,438,550	8,198,200
Supplies, Maintenance, Etc.	1,961,129	2,286,359	3,033,069	3,063,450	3,298,257	3,328,450	4,025,300
Machinery and Equipment	649,189	1,233,181	1,580,573	5,521,350	4,463,164	2,242,150	2,027,800
Travel - Training - Conferences	256,941	252,482	321,280	534,300	422,657	500,000	540,900
Contract Services	21,498,036	28,483,021	27,014,902	25,995,825	64,694,731	46,243,846	59,201,069
CDBG Specific	0	186,828	341,891	151,300	304,623	627,900	105,300
Bank-Credit Card Fees	69,444	77,538	118,658	120,850	114,809	114,750	121,800
Insurance	9,489,093	9,748,944	13,877,994	11,107,300	11,717,460	11,157,600	12,363,400
Utilities	3,470,022	4,225,952	4,763,728	3,988,100	4,640,508	3,908,800	4,444,400
Vehicle Maintenance - Fuel	3,093,476	2,937,418	3,192,120	3,687,400	3,511,152	4,786,500	3,720,800
Other - Miscellaneous	16,224,078	25,619,176	16,898,947	4,571,800	23,927,494	3,314,400	3,681,200
Overhead - Indirect Costs	3,044,603	3,480,258	4,360,226	4,112,100	4,508,122	5,212,200	5,349,900
Debt - Financing	123,627,307	19,337,235	19,797,007	29,688,600	20,180,406	32,140,500	30,981,900
Capital	10,622,819	16,346,571	4,272,823	10,851,100	-15,272,765	8,899,750	9,380,800
Non-Operating Transfers	33,204,209	13,613,343	13,176,504	13,657,400	33,755,622	15,826,100	15,628,700
Grand Total	**294,004,326**	**185,439,866**	**172,763,318**	**184,393,135**	**227,828,847**	**211,425,901**	**226,869,719**

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City of Montebello
Citywide (All Funds) Summary
Expenditures by Object Code
FY 2019-20 - FY 2024-25

Object Code / Description	2019-20 Actuals	2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 ADOPTED BUDGET	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(5000.10) Salaries-Regular Salaries	30,935,873	32,851,767	35,777,269	41,823,300	40,848,702	46,549,205	46,232,000
(5000.20) Salaries-Regular Hourly	1,869,814	1,243,650	983,735	800,300	1,011,852	964,400	1,111,400
(5000.30) Salaries-Limited Hourly	1,176,660	678,519	1,044,473	1,488,500	1,089,896	1,273,600	1,253,000
(5000.40) Salaries-Stipend	29,420	25,917	20,988	22,200	20,550	21,200	22,200
(5010.10) Overtime-Full-Time	5,098,257	4,243,500	4,234,962	4,632,500	4,482,354	4,081,100	5,340,250
(5010.20) Overtime-Part-Time	218,432	36,277	27,220	19,000	30,180	16,000	30,000
(5010.30) Overtime-Limited Part-Time	93,476	14,581	4,640	1,000	13,012	1,000	3,700
(5010.40) Overtime-FLSA Overtime	97,451	90,466	107,060	100,000	124,296	125,000	130,000
(5010.41) Overtime-Constant Staffing	4,235	1,034,128	1,233,575	1,200,000	1,623,535	1,500,000	1,155,000
(5100.10) Fringe Benefits-FICA/MEDICARE	1,897,469	1,889,578	2,115,084	2,505,900	2,384,164	2,694,150	2,507,600
(5100.20) Fringe Benefits-Compensation Insurance	4,143,346	4,576,755	3,718,512	4,148,400	4,229,099	4,159,400	4,437,000
(5100.30) Fringe Benefits-Unemployment Insurance	208,551	390,987	50,008	-	4,677	-	
(5100.40) Fringe Benefits-Health Insurance	3,819,444	3,869,897	3,804,177	3,593,600	3,833,226	3,670,450	4,099,400
(5100.50) Fringe Benefits-Uniform Allowance	245,807	225,018	224,071	295,200	226,750	253,800	287,400
(5100.60) Fringe Benefits-Tool Allowance	11,800	11,675	15,625	11,450	11,700	15,000	17,000
(5100.70) Fringe Benefits-Auto Allowance	-	-	82	-	-	-	
(5100.75) Fringe Benefits - LTD/STD	174,683	178,163	181,448	128,700	199,005	191,300	211,800
(5100.80) Fringe Benefits-Vision	37,363	44,692	36,424	14,600	48,012	14,900	48,700
(5100.85) Fringe Benefits - Dental	145,666	100,644	114,968	112,200	121,623	112,100	127,800
(5100.90) Fringe Benefits-Life	22,152	25,765	33,153	28,110	32,336	33,400	34,000
(5100.95) Fringe Benefits - 457(b) ER Contribution	30,300	39,252	8,578	8,400	67,385	8,400	13,100
(5100.96) Fringe Benefits-401(a) ER Contribution	-	-	-	-	4,858	-	36,900
(5300.10) Retirement-Retiree Benefits	905,182	961,991	1,042,477	1,141,000	1,059,532	1,092,000	1,038,700
(5300.15) Retirement - Retiree Insurance	246,322	306,710	496,461	347,800	368,575	330,000	279,000
(5300.20) Retirement-PERS employer costs	4,412,478	4,385,967	4,545,378	4,789,100	5,265,137	5,375,050	5,865,500
(5300.25) Retirement - PERS employee pickup	966,747	253,154	-	-	-	-	
(5300.26) Retirement - Unfunded Liability payment	9,869,839	-	62,849	-	366,390	500,000	901,000
(5300.30) Retirement-401 a(h) First Mercantile	28,961	19,840	23,835	16,000	15,435	26,500	14,000
(5300.40) Retirement-Replacement Benefit Fund	104,805	112,665	106,545	115,000	77,236	115,000	100,000
(5300.50) Retirement-PARS	(553)	-	-	-	-	-	
(6000) Supplies	133	6,348	731	-	571	-	
(6000.10) Supplies-Office Supplies	56,195	83,370	188,159	117,400	200,438	132,300	202,600
(6000.20) Supplies-Non-Durable	972,631	974,119	1,140,352	1,143,800	1,375,615	1,404,400	1,499,600
(6000.30) Supplies-Janitorial	184,130	216,110	294,693	322,000	326,520	278,200	372,000
(6000.40) Supplies-Durable	138,969	297,702	400,585	494,600	439,163	442,400	801,300
(6000.50) Supplies-Medical	112,179	117,969	162,806	168,300	160,519	192,600	190,500
(6016) Uniform Expense	56,016	140,097	298,764	151,300	147,694	176,550	216,500
(6025) Advertising/Printing Services	127,514	175,424	264,324	341,700	328,361	388,950	389,500
(6030) Dues & Subscriptions	274,308	227,962	253,805	304,350	297,402	294,350	328,700
(6060) Mail/ Postal Expense	34,184	30,317	21,508	8,000	20,295	7,000	19,600
(6075) Preventive Maintenance	-	-	-	-	-	-	
(6075.10) Preventive Maintenance-Fire Extinguisher	4,869	15,973	7,341	12,000	1,680	11,700	5,000
(6087) Property Maintenance	-	970	-	-	-	-	
(6010) Machinery & Equipments	1,472	-	-	-	174	-	
(6010.10) Machinery & Equipments-Machinery & Equipment	181,702	669,832	1,025,346	595,500	605,067	796,550	727,000
(6010.20) Machinery & Equipments-Office Equipment	3,835	4,232	1,928	13,200	8,481	3,500	2,000
(6010.30) Machinery & Equipments-Small Tools	4,596	7,397	7,309	55,800	28,220	47,000	55,500
(6010.40) Machinery & Equipments-Computer Software	220,751	384,018	389,609	1,689,400	1,859,226	539,450	595,100
(6010.50) Machinery & Equipments-Computer Hardware	211,248	139,287	156,381	3,167,450	1,961,996	855,650	648,200
(6010.60) Machinery & Equipments-Personal Protective Equipment	25,584	28,415	-	-	-	-	
(6012) Education Reimbursement	10,511	15,475	28,866	24,000	35,534	30,000	40,000
(6014) Training	129,545	179,607	156,820	303,100	228,909	232,500	292,600
(6020) Travel & Meetings	116,886	57,400	135,594	207,200	158,215	237,500	208,300
(6040) Contract Services	1,398	-	-	-	2,101	-	
(6040.05) Contract Services - Rubbish	3,197,421	4,034,954	4,175,133	4,176,000	4,491,251	4,707,600	4,814,600
(6040.10) Contract Services-Outside Contracts	10,659,200	15,618,495	11,304,043	12,950,300	28,771,845	17,909,321	28,129,544
(6040.11) Contract Services - Workers Compensation - General	181,804	257,282	215,750	171,600	215,417	171,600	171,600
(6040.12) Contract Services - Workers Compensation - Transit	47,457	3,669	853	63,500	-	63,500	63,500
(6040.13) Contract Services - Liability - General	56,834	94,971	107,265	65,100	83,049	65,100	65,100
(6040.14) Contract Services - Liability - Transit	12,008	537	538	24,100	-	24,100	24,100
(6040.15) Contract Services - Tree Trimming	417,720	402,340	402,198	380,000	390,000	400,000	400,000
(6040.20) Contract Services-Landscaping Services	275,263	522,118	410,724	408,900	440,301	464,500	499,500
(6040.25) Contract Services - Graffiti Removal Services	439,303	443,257	460,579	465,000	499,029	550,000	600,000
(6040.30) Contract Services-Street Sweeping	725,478	773,064	837,409	825,000	964,252	965,000	975,000
(6040.35) Contract Services - Custodial Services	255,600	328,717	349,240	397,500	555,567	547,500	590,500
(6040.40) Contract Services-Rec Activity Instructor Services	29,376	500	43,601	63,100	60,430	117,000	110,400
(6040.45) Contract Services - Sewer Maintenance	328,541	485,233	1,180,092	615,225	1,377,222	615,225	2,715,225
(6040.50) Contract Services-Street Maintenance	464,239	500,186	537,491	379,000	613,358	380,000	380,000
(6040.55) Contract Services - Water System Maintenance	520,568	617,677	492,926	500,000	1,844,064	-	
(6040.60) Contract Services-Building Maintenance/Repairs	681,187	609,654	559,398	480,000	923,802	1,029,400	1,148,400
(6040.65) Contract Services - Equipment/Software Maint-Repair	454,850	868,707	563,063	493,500	567,946	616,000	631,000
(6040.70) Contract Services-Rental- Building & Equipment	6,365	19,843	34,836	21,500	4,418	46,000	60,500

City of Montebello
Citywide (All Funds) Summary
Expenditures by Object Code
FY 2019-20 - FY 2024-25

Object Code / Description	2019-20 Actuals	2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 ADOPTED BUDGET	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6040.75) Contract Services - Legal Services	1,081,174	938,000	957,349	1,010,000	1,441,952	1,057,500	1,097,500
(6040.76) Contract Services - Legal Services-Liability General	157,346	116,665	163,526	159,000	30,592	128,000	119,000
(6040.77) Contract Services - Legal Services-Liability Transit	-	-	-	-	-	-	
(6040.80) Contract Services-Engineering Services	489,282	338,349	458,713	925,000	5,520,764	5,500,000	5,350,000
(6040.85) Contract Services - Towing Services	8,685	7,790	4,475	12,000	7,950	12,000	13,000
(6040.90) Contract Services-Audit Services	108,122	91,437	122,268	136,500	54,982	171,500	114,000
(6040.91) Contract Services-Credit Card Service Fee	-	-	39,871	-	17,405	-	
(6040.95) Contract Services - Other Professional Services	898,814	1,409,576	3,593,562	1,274,000	14,358,095	10,503,000	10,761,700
(6040.96) Contract Services-Engineering Design Service	-	-	-	-	587,300	200,000	366,900
(6040.97) Contract Services-Construction Mgmt and Inspection	-	-	-	-	832,159	-	
(6044.10) CDBG-CV-Administration	-	-	8,429	-	5,363	101,000	
(6044.11) CDBG-CV-Mtb Asistance Program (MCAP)	-	107,401	189,883	35,700	126,023	212,200	
(6044.12) CDBG-CV-Rental/Utility Assistance (MCAP)	-	26,302	33,253	115,600	-	-	
(6044.13) CDBG-CV-Mrtge Relief Counseling (MCAP)	-	-	-	-	-	-	
(6044.14) CDBG-CV-YMCA Montebello/Commerce	-	25,000	-	-	-	-	
(6044.15) CDBG-CV-Mexican American Opp Foundation	-	25,000	24,525	-	-	-	
(6044.16) CDBG-CV-Heart of Compassion	-	3,125	23,993	-	72,909	73,000	
(6044.17) CDBG-CV-Senior Food Distribution - P&R	-	-	-	-	-	-	
(6044.18) CDBG-CV-Business Assistance - CCEDA	-	-	-	-	-	-	
(6046) CDBG - Administration	-	-	22,485	-	25,328	105,600	
(6047) CDBG - Heart of Compassion	-	-	11,493	-	30,000	15,200	
(6048) CDBG - YMCA	-	-	15,000	-	25,000	15,600	
(6049) CDBG - Housing Rights Center	-	-	12,830	-	20,000	20,000	20,000
(6051) Commercial Fascade Program	-	-	-	-	-	85,300	85,300
(6084) Bank fees	-	-	636	-	1,183	-	
(6084.10) Bank fees-Bank Analysis charges	7,915	23,635	32,082	27,000	14,596	27,000	
(6084.20) Bank fees-Credit card charges	61,518	37,756	56,664	58,850	66,362	52,750	86,800
(6084.30) Bank fees-Cash Vault Adjustment fees	11	-	-	35,000	-	35,000	
(6084.40) Bank fees-HDL Business License Admin	-	16,147	29,277	-	32,669	-	35,000
(6032) Insurance	809,760	963,175	1,089,919	1,512,600	1,291,659	1,856,600	2,391,300
(6032.10) Insurance-Workers Compensation	310,062	217,982	279,617	278,700	341,593	389,000	399,100
(6032.20) Insurance-WC-Transit (inactive)	-	54,364	60,369	-	-	-	
(6035.10) Incurred Claims-Workers Compensation	2,754,414	2,417,944	3,262,490	2,848,000	3,983,892	2,444,000	2,576,000
(6035.20) Incurred Claims-Liability	1,022,319	1,720,854	4,477,345	1,521,000	1,401,654	1,222,000	1,149,000
(6065) Liability Insurance	4,592,539	4,374,625	4,708,254	4,947,000	4,698,662	5,246,000	5,848,000
(6050) Utility Services	-	-	80	-	-	-	
(6050.10) Utility Services-Electricity Usage	2,054,798	2,181,759	2,500,981	2,423,000	2,684,448	2,470,000	2,435,800
(6050.20) Utility Services-Water Usage	578,495	1,197,306	1,272,395	631,400	747,484	471,400	1,069,500
(6050.30) Utility Services-Telephone Services	305,702	307,813	326,482	360,800	314,324	303,900	291,500
(6050.40) Utility Services-Cellular Services	163,619	167,184	186,332	169,100	241,926	218,300	241,800
(6050.50) Utility Services-Gas Usage	115,777	120,312	204,798	140,800	380,707	190,700	165,100
(6050.60) Utility Services-Cable	5,256	6,115	8,723	8,000	13,180	14,400	12,200
(6050.65) Utility Services - Internet	96,172	112,520	137,252	135,600	129,534	119,200	100,400
(6055) Copier Repair/Services	150,204	132,942	126,686	119,400	128,905	120,900	128,100
(6070) Fuel	618	-	340	-	472	-	
(6070.10) Fuel-Regular Unleaded Fuel	1,068,480	816,500	1,167,209	1,303,400	994,929	932,500	913,800
(6070.20) Fuel-Diesel	124,025	55,709	75,047	88,300	142,862	196,400	161,900
(6070.30) Fuel-CNG	224,489	246,017	414,323	226,000	564,460	750,000	575,000
(6070.31) Fuel - Electricity for CNG	136,371	180,706	137,529	400,000	254,374	450,000	300,000
(6070.40) Fuel-Propane	4,234	2,066	234	2,500	231	2,400	2,400
(6070.50) Fuel-Electricity for Buses	28,570	15,455	78,813	100,000	-	50,000	10,000
(6080) Vehicle Maintenance/Expenses	-	-	-	-	-	-	
(6080.10) Vehicle Maintenance/Expenses-Oil	76,682	69,501	52,390	110,500	62,674	110,500	110,000
(6080.20) Vehicle Maintenance/Expenses-Coolant	12,344	7,508	18,691	20,000	19,559	20,000	2,000
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	638,704	481,278	464,794	470,500	543,763	538,500	628,500
(6080.40) Vehicle Maintenance/Expenses-Bus Repair & Services	1,866	501	8,666	15,000	-	815,000	-
(6080.50) Vehicle Maintenance/Expenses-Bus Parts	750,080	1,020,651	744,689	900,000	731,776	850,000	970,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	27,013	33,928	19,654	45,200	186,942	62,200	32,200
(6080.70) Vehicle Maintenance/Expenses-Auto Body Repair	-	4,876	-	-	-	-	
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-	2,722	9,741	6,000	9,109	9,000	15,000
(6005) Inventory Variance	-	-	-	-	-	-	
(6005.10) Inventory Variance-Regular	(139,891)	(125,111)	116,906	-	(63,635)	-	
(6005.20) Inventory Variance-Fuel	48,147	265,386	192,346	-	401,692	-	
(6036) Settlements	783,200	-	125,000	-	2,100,000	-	
(6041) Hilton Program Fees	379,188	288,327	567,496	480,000	571,095	545,000	550,000
(6042) Hilton Franchise Fees	474,219	447,481	699,847	760,000	887,159	765,000	785,000
(6043) Food and Beverage Costs	682,911	290,175	995,391	850,000	1,543,673	950,000	1,150,000
(6045) Election Expense	126,271	107,563	64	200,000	196,045	-	180,000
(6081) Permits and Fees	133,200	69,595	91,532	137,800	129,018	86,700	66,200
(6083) Furniture & Fixtures Purchases	5,899	92,451	21,389	10,000	23,553	20,000	
(6085) Water Purchase Resale	982,000	900,437	991,414	1,050,000	805,958	-	
(6090) Carpool Incentive	19,425	8,636	9,985	10,000	12,062	10,000	12,000

City of Montebello
Citywide (All Funds) Summary
Expenditures by Object Code
FY 2019-20 - FY 2024-25

Object Code / Description	2019-20 Actuals	2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 ADOPTED BUDGET	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6095) Safety Program	5,387	3,816	2,731	10,000	1,950	8,000	18,000
(7005) Loss on Disposal	108,369	52,957	2,937	-	60,616	-	
(7010) Depreciation Expense	10,867,109	10,346,699	9,853,529	-	10,225,586	-	
(7011) GASB 68 Pension Expense	(136,708)	8,753,770	(3,354,361)	-	5,247,144	-	
(7026) Promotions	398,319	128,942	203,174	375,000	437,880	357,000	350,000
(7050) Miscellaneous Expense	296,570	1,310,816	2,659,672	237,000	718,047	196,000	117,000
(7050.10) Miscellaneous Expense-Credit Card Purchases (Clearing)	3,225	-	-	-	-	-	
(7051) Prop A exchange	-	-	-	-	-	-	
(7052) Commission	396,175	249,767	382,929	450,000	614,139	374,000	450,000
(7053) Bad-debt Expenses	6,712	306,781	25,408	2,000	6,123	2,700	3,000
(7054) Fuel Island share use	4,847	5,998	4,220	-	2,524	-	
(7111.10) Accrued IBNR (incurred but not reported) expense-Workers' Compe	973,123	1,469,337	4,292,572	-	-	-	
(7111.20) Accrued IBNR (incurred but not reported) expense-Liability	164,142	(512,232)	(380,141)	-	-	-	
(7121) GASB 75 - OPEB expense	(357,759)	1,157,586	(605,094)	-	6,865	-	
(7120) Administrative Costs	3,027,525	3,464,463	4,343,225	4,112,100	4,508,122	5,197,200	5,344,900
(7120.10) Administrative Costs-PERS Health	17,078	15,795	17,001	-	-	15,000	5,000
(7015) Bond Principal	1,094,640	5,807,746	5,876,027	14,357,300	6,047,124	13,351,500	12,120,200
(7020) Note Principal	388,015	408,015	1,060,845	1,262,300	778,976	1,293,200	2,468,100
(7025) Interest Expense	5,561,237	10,931,609	10,725,308	12,184,300	9,816,535	15,665,400	14,081,200
(7030) Issuance Costs	3,390,769	-	-	-	1,523,668	-	
(7035) Lease Payment	1,182,084	679,908	618,969	374,100	336,867	315,700	792,700
(7040) Rent	1,501,864	1,509,957	1,515,858	1,510,600	1,510,634	1,514,700	1,519,700
(7200.30) Other Financing Uses-Settlement Unfund Pension Liab	110,508,698	-	-	-	-	-	
(6082) Vehicle Purchases	1,036,273	1,881,730	5,779,994	5,999,500	5,512,683	656,850	100,000
(7055) Capital Outlay	162,479	-	-	-	-	-	
(7060) Acquisition	-	1,223,020	541,324	-	-	-	
(7085) Land.	-	-	-	-	-	-	
(7110) Capitalized Expenses	(1,710,718)	(2,210,682)	(8,349,823)	-	(23,548,547)	-	
(7115) Building Improvements	2,127,691	1,681,041	666,211	791,600	888,472	737,700	807,600
(7116) Improvements Other than Building	6,797,077	5,119,283	3,135,325	4,060,000	1,799,696	7,505,200	8,473,200
(7117) Improvements Other Than Building - Paving the Way	2,210,017	8,652,179	2,499,792	-	74,932	-	
(7000) Transfer Out	-	-	-	-	-	2,000,000	
(7000.10) Transfer Out-to General Fund	3,987,540	3,570,002	3,637,348	4,100,000	20,608,439	4,300,000	4,700,000
(7000.20) Transfer Out-to Golf Fund	841,976	503,279	6,627	25,000	2,254	-	
(7000.30) Transfer Out-to Water Fund	1,130	496	-	-	-	-	
(7000.35) Transfer Out - Detention Fund	-	-	-	-	-	-	
(7000.40) Transfer Out-to Corporate Shop Fund	-	-	-	-	-	-	
(7000.50) Transfer Out-to Equipment Reserve Fund	-	-	-	-	-	-	
(7000.55) Transfer Out - Prop C	10,967,771	5,602	-	-	-	-	
(7000.60) Transfer Out-to CDBG	-	-	-	-	-	-	
(7000.65) Transfer Out-to Measure M	9,126,570	5,601	-	-	-	-	
(7000.70) Transfer Out-Measure R	7,829,610	5,601	-	-	-	-	
(7000.80) Transfer Out-to Debt Service	449,612	9,522,763	9,532,529	9,532,400	9,531,751	9,526,100	9,528,700
(7000.85) Transfer Out-to Info Tech Upgrades	-	-	-	-	3,613,179	-	1,400,000
	294,004,328	**185,439,867**	**172,763,320**	**184,393,135**	**227,619,679**	**211,425,901**	**226,869,719**

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City of Montebello
General Fund Revenue Detail (by Object Code)
FY 2019-20 - FY 2024-25

Object Code - Fund Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(3000.10) General Government-LA County Library Fees	26,088	17,160	8,099	32,000	17,160	32,000	18,000
(3000.20) General Government-Cell Tower Revenue	173,652	178,126	176,070	183,000	178,143	183,000	183,000
(3000.25) General Government-LA RICS First Net Site - AT&T	-	-	76,135	38,000	41,499	38,000	40,000
(3000.30) General Government-NSF Fees	385	283	578	500	578	500	500
(3000.35) General Government - Seismic Mapping Fee (SMIP)	13,680	6,745	8,116	8,000	12,659	15,000	10,000
(3000.40) General Government-Natural Gas Storage	-	-	-	-	-	-	-
(3000.45) General Government - Zoning and Subdivision	76,232	137,648	141,357	150,000	83,269	150,000	125,000
(3000.50) General Government-Copying Services	902	2,051	1,707	1,700	9,070	2,000	2,000
(3000.55) General Government - Environmental Impact Report	36,505	79,610	54,434	60,000	44,434	50,000	50,000
(3000.65) General Government - Miscellaneous Filing Fees	980	11,500	101	100	-	-	-
(3000.70) General Government-Sale of Stamps	40	21	-	-	-	-	-
(3000.80) General Government-City Facility Rentals	113,263	(3,974)	154,075	140,000	194,478	190,000	190,000
(3000.85) General Government - Building Special Revolving Fund	494	967	1,498	1,000	(267)	1,000	-
(3000.95) General Government - Abandon/Vacant Property Fees	600	360	5,160	5,200	960	5,000	1,000
(3000.96) General Government-Covenant & Agreement	-	-	-	-	543	-	-
(3006.10) Credit-Debit Card Transaction Fees-Finance	32,303	44,253	72,030	65,000	82,432	80,000	100,000
(3006.11) Credit-Debit Card Transaction Fees - Police	510	795	-	-	-	-	-
(3006.12) Credit-Debit Card Transaction Fees - Recreation	2,556	732	5,347	5,000	5,193	6,000	6,000
(3010.70) General-Administrative Citation Fees	2,884	3,000	9,900	10,000	4,400	2,500	12,000
(3010.71) General-Administration Decision Fee	-	977	-	-	-	-	-
(3010.80) General-Street Banners	2,280	1,710	3,545	3,000	2,090	3,000	3,000
(3010.85) General - Engineering Fees	48,759	19,557	22,913	25,000	47,842	25,000	150,000
(3010.90) General-Resale Inspection Fees	-	-	-	-	(368)	-	-
(3010.95) General - Sign Removal Fees	291	-	-	-	-	-	-
(3015.10) General Development Fee-Agr. 3163 Outfront Media	71,744	70,623	78,350	73,000	97,037	85,000	85,000
(3015.15) General Development Fee - Agr. 3158 Clear Channel Outdoor	87,500	112,500	71,250	113,000	85,000	85,000	85,000
(3015.16) General Development Fee - Agr. 3158A Becker Billboard	39,063	76,250	68,750	77,000	65,000	77,000	77,000
(3015.17) General Development Fee-Agr. 3816 Becker Billboard	-	-	20,000	20,000	-	20,000	25,000
(3015.18) General Development Fee-Development Tax Fee	-	203,330	21,200	176,000	129,230	100,000	125,000
(3015.20) General Development Fee-Agr 4032 Clear Channel Outdoor	-	-	-	-	-	20,000	40,000
(3015.21) General Development Fee-Agr 4033 Clear Channel Outdoor	-	-	-	-	-	20,000	40,000
(3015.22) General Development Fee-Agr 4034 Clear Channel Outdoor	-	-	-	-	-	10,000	10,000
(3030.50) Police Related Fees-Miscellaneous Court Fees	1,730	3,189	4,760	2,000	1,780	2,000	2,000
(3030.60) Police Related Fees-Booking Fees - Other Agency	2,800	-	323	-	-	-	-
(3030.70) Police Related Fees-Booking Fees - Montebello	3,900	-	-	-	-	-	-
(3030.80) Police Related Fees-Police Department Services	103,962	113,246	103,506	100,000	129,901	110,000	125,000
(3030.85) Police Related Fees-Revenue From Auction	-	1,720	338	500	851	1,000	1,000
(3030.90) Police Related Fees-Restitution	-	10,667	12,754	15,000	15,026	12,000	5,000
(3040.10) Public Safety-Live Scan Fees	(1,842)	(3,584)	(2,870)	500	(4,029)	-	-
(3040.20) Public Safety-Fire Prevention Fees	-	-	-	-	-	-	-
(3040.30) Public Safety-Paramedic Services	754,804	752,148	749,974	750,000	547,675	750,000	775,000
(3040.40) Public Safety-Fire Plan Check	162,338	143,840	442,246	225,000	456,342	225,000	250,000
(3040.45) Public Safety-Annual Fire Inspection Fees	-	-	82,432	125,000	17,699	100,000	125,000
(3040.90) Public Safety-Fire Department Services	-	118	-	-	-	-	-
(3040.95) Public Safety - Fire ICIS Subscription Fee	111,300	208,219	481,671	350,000	402,076	370,000	370,000
(3050.10) Public Works-Waste Collection	3,450,527	3,468,371	4,026,636	4,226,300	4,320,356	4,547,600	4,654,600
(3050.20) Public Works-Stormwater Abatement	105,411	83,452	84,698	85,000	93,582	95,000	95,000
(3050.30) Public Works-Graffiti Damage Recovery	-	-	-	-	-	-	-
(3060) Parks and Recreation	-	-	(60)	-	-	-	-
(3060.05) Parks and Recreation-Recreation Classes	-	-	-	-	-	65,000	65,000
(3060.10) Parks and Recreation-Batting Cages	3,093	-	-	6,800	8,500	8,500	8,500
(3060.15) Parks and Recreation - Barnyard Zoo	2,800	-	5,135	6,000	4,345	6,000	6,000
(3060.20) Parks and Recreation-Special Event Income	-	-	10,236	11,000	17,058	20,000	25,000
(3060.30) Parks and Recreation-City Pool Revenue	9,038	-	11,637	15,000	11,446	40,000	40,000
(3060.40) Parks and Recreation-Recreation General	-	-	(168)	-	(454)	-	-
(3060.50) Parks and Recreation-Day Camp	80,461	5,960	46,557	85,000	60,628	-	-
(3060.60) Parks and Recreation-Play School	41,707	(275)	7,120	64,000	41,708	-	-
(3060.65) Parks and Recreation-Childcare	-	-	-	-	-	120,000	120,000
(3060.70) Parks and Recreation-Recreation Classes	-	-	(790)	-	(3,072)	-	-
(3060.80) Parks and Recreation-Sports Programs	-	-	-	-	(320)	-	-
(3060.81) Parks and Recreation - Youth Sports	29,160	13,960	54,171	50,000	57,611	55,000	75,000
(3060.82) Parks and Recreation - Adult Sports	10,560	-	5,692	20,000	26,120	25,000	40,000
(3060.83) Parks and Recreation - Basketball Gym	1,026	-	-	-	-	-	-
(3060.90) Parks and Recreation-Extended Childcare	104,502	(215)	3,540	150,000	15,290	-	-
(3060.95) Parks and Recreation-Adaptive Programs	-	-	-	-	-	3,000	3,000
(3060.96) Parks and Recreation-Senior Services	-	-	-	-	-	10,000	10,000
(3065.01) Recreation Classes - Ballet	110	-	-	500	-	-	-
(3065.02) Recreation Classes - Aerobics	-	-	-	-	-	-	-
(3065.03) Recreation Classes - Karate	5,075	(35)	11,685	6,000	18,506	-	-
(3065.04) Recreation Classes - Private Swim Lessons	18,685	2,495	13,830	25,000	33,171	-	-
(3065.05) Recreation Classes - Salsa	2,000	-	-	1,900	-	-	-
(3065.06) Recreation Classes - Jr. Life Guard Lessons	(120)	-	-	-	-	-	-

City of Montebello
General Fund Revenue Detail (by Object Code)
FY 2019-20 - FY 2024-25

Object Code - Fund Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(3065.08) Recreation Classes - Instrument Lessons	48	-	-	500	-	-	-
(3065.09) Recreation Classes - Yoga	-	-	25	800	1,195	-	-
(3065.10) Recreation Classes-Cooking Classes	-	-	-	-	-	-	-
(3065.11) Recreation Classes - Zumba	7,515	-	12,195	10,000	13,055	-	-
(3065.12) Recreation Classes - Art Classes	-	-	-	-	-	-	-
(3065.13) Recreation Classes - Misc. Dance Class	7,008	3,171	33,969	20,000	40,828	-	-
(3065.14) Recreation Classes - Paper Crafting Class	-	-	-	-	-	-	-
(3065.15) Recreation Classes - Aqua Aerobics	-	-	-	-	-	-	-
(3065.16) Recreation Classes - Aqua Zumba	-	-	-	-	-	-	-
(3065.17) Recreation Classes - Cardio Kickboxing	-	-	-	-	-	-	-
(3065.18) Recreation Classes - Ball Dance Class	-	-	-	-	-	-	-
(3065.20) Recreation Classes-Gymnastics/Tumbling	4,235	(30)	30	7,000	-	-	-
(3065.21) Recreation Classes - Soccer Class	-	-	-	500	-	-	-
(3065.22) Recreation Classes - Tennis Classes	375	-	-	-	-	-	-
(4200) Water Sales	-	-	46,380	175,000	568,131	175,000	200,000
(3005.10) CCA Fees - Reso 18-17-Application fee & initial review	-	-	-	-	-	-	-
(3005.15) CCA Fees - Reso 18-17 - Second review	-	-	-	-	-	-	-
(3005.20) CCA Fees - Reso 18-17-Third review	-	-	-	-	-	-	-
(3005.25) CCA Fees - Reso 18-17 - Property Expedited Screening	49,500	-	-	-	-	-	-
(3005.30) CCA Fees - Reso 18-17-Commercial Development Agreement	114,820	244,601	86,587	100,000	40,000	100,000	100,000
(3005.31) CCA Fees - Reso 18-17 - MTB Comm. Benefit Prog. (MCBPF)	35,000	201,528	464,028	500,000	1,208,056	520,000	520,000
(3005.40) CCA Fees - Reso 18-17-Change of Location,Ownership,Tra	11,520	-	-	-	-	-	-
(3005.45) CCA Fees - Reso 18-17 - Development Agr. Modification	37,220	6,200	-	-	-	-	-
(3005.50) CCA Fees - Reso 18-17-Cultivation	-	90,644	192,050	150,000	214,784	150,000	150,000
(3005.51) CCA Fees - Reso 18-17-Manufacturing	-	-	26,554	26,000	507	30,000	-
(3005.52) CCA Fees - Reso 18-17-Non-Store Retail	-	6,012	203,899	200,000	259,334	230,000	230,000
(3005.53) CCA Fees - Reso 18-17-Distribution	-	1,071	40,902	40,000	42,480	40,000	55,000
(3010.10) General-Burglar Alarm Permits	120,304	154,309	168,803	160,000	138,723	168,000	160,000
(3010.15) General - Tobacco Retailer License Fees	14,723	16,247	12,665	15,000	14,390	15,000	15,000
(3010.20) General-Business License Permits	2,254,827	2,885,152	2,707,999	3,090,000	2,945,629	3,050,000	3,050,000
(3010.30) General-Animal License	103,865	-	188,012	110,000	81,401	110,000	80,000
(3010.40) General-Annual Permits	1,618	3,591	9,442	8,000	8,449	10,000	10,000
(3010.60) General-Code Enforcement Permits	27,383	26,346	23,058	25,000	14,239	20,000	20,000
(3010.65) General - Code Enforcement Program Income	-	-	-	-	-	-	-
(3020.10) Contractors-Building Permits	584,623	628,072	1,284,015	600,000	1,583,039	900,000	900,000
(3020.20) Contractors-Contractors License	96,483	113,145	140,278	125,000	188,352	140,000	140,000
(3020.30) Contractors-Plumbing Permits	55,509	144,468	241,798	75,000	207,914	175,000	150,000
(3020.40) Contractors-Electrical Permits	92,536	186,877	250,685	120,000	244,069	200,000	175,000
(3020.50) Contractors-Sewer Permits	12,328	1,269	-	4,000	1,529	3,000	3,000
(3020.60) Contractors-Street and Curb Permits	430,503	343,780	256,346	200,000	347,993	225,000	200,000
(3020.70) Contractors-Mechanical Permits	98,049	133,455	515,556	100,000	449,144	250,000	250,000
(3020.80) Contractors-Other Miscellaneous Permits	33,031	15,562	11,301	20,000	3,643	15,000	15,000
(3020.90) Contractors-Plan Check Fees	310,782	295,116	431,076	350,000	733,612	500,000	500,000
(3020.95) Contractors-Planning Plan Review & Insp Fee	3,128	40,936	125,562	50,000	150,762	100,000	125,000
(3610) Oil Well Tax	602,689	567,145	859,320	800,000	631,825	700,000	700,000
(3030.10) Police Related Fees-Vehicle Code Fines	1,560,757	1,664,432	2,010,626	2,100,000	2,836,403	2,175,000	2,350,000
(3030.20) Police Related Fees-Parking Fines	585,950	609,926	436,917	750,000	518,592	700,000	725,000
(3030.40) Police Related Fees-Vehicle Impound Fees	39,694	27,429	51,959	70,000	35,011	65,000	65,000
(3500) Sales Tax	11,616,417	13,507,132	14,617,152	14,380,000	14,851,025	14,935,000	15,525,000
(3500.10) Sales Tax-Monterey Park Martketplace	1,201,467	1,064,486	1,378,534	1,316,900	1,525,665	1,300,000	900,000
(3500.20) Sales Tax-Measure H	-	7,698,629	9,383,293	9,430,000	9,974,915	9,850,000	10,200,000
(3510) Triple Flip	-	-	-	-	-	-	-
(3520.10) PTX - Penalties-Secured	15,299	4,236	16,331	14,000	22,522	13,000	20,000
(3530.10) Property Tax Current Year-Secured	4,354,190	4,550,175	4,662,929	4,992,600	4,953,607	5,229,000	5,443,000
(3530.20) Property Tax Current Year-Unsecured	66,312	-	44,610	85,000	84,507	57,000	60,000
(3530.30) Property Tax Current Year-Qualified Public Utility	51,290	49,471	47,581	52,000	45,876	52,000	50,000
(3540.10) Prior Year-Secured	(55,462)	(69,593)	202,574	127,000	(79,501)	100,000	-
(3540.20) Prior Year-Unsecured	(10,958)	3,123	8,140	10,000	14,432	10,000	10,000
(3545) Property Tax Residual	1,052,448	1,366,604	928,417	1,050,000	1,602,639	1,300,000	1,686,000
(3546) AB1290 - RPTTF Pass Through payments to City	-	219,015	254,026	220,000	271,398	275,000	350,000
(3550) SB509-PSAF	308,493	332,997	380,632	375,000	392,086	390,000	395,000
(3555) Homeowner's Exemption (HOX)	20,353	20,104	20,095	21,000	19,789	21,000	21,000
(3640) Property Tax in Lieu of VLF	6,899,403	7,238,433	7,629,793	7,928,400	7,997,213	8,165,800	9,025,000
(3590) Transient Occupancy Tax	376,424	223,620	340,195	425,000	363,145	375,000	385,000
(3600) Property Transfer Tax	156,581	253,339	290,890	200,000	287,033	250,000	275,000
(3580.10) Franchise Tax/Fees-Cable	418,322	426,111	380,749	425,000	364,516	400,000	400,000
(3580.20) Franchise Tax/Fees-Towing	148,360	114,190	110,540	165,000	99,690	150,000	150,000
(3580.30) Franchise Tax/Fees-Electric	539,020	559,129	625,545	650,000	795,356	800,000	850,000
(3580.40) Franchise Tax/Fees-Gas	115,684	111,881	146,438	155,000	204,743	155,000	250,000
(3580.50) Franchise Tax/Fees-Water	83,877	88,556	96,891	97,000	96,853	97,000	97,000
(3580.60) Franchise Tax/Fees-Oil	2,703	2,723	2,848	3,000	3,081	3,000	3,000
(3580.70) Franchise Tax/Fees-Telephone	-	-	-	-	-	-	-

City of Montebello
General Fund Revenue Detail (by Object Code)
FY 2019-20 - FY 2024-25

Object Code - Fund Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(3580.80) Franchise Tax/Fees-Solid Waste	891,950	1,013,660	937,497	950,000	1,260,632	1,150,000	1,275,000
(3580.85) Franchise Tax/Fees-Solid Waste - SB1383	-	-	-	-	189,020	300,000	300,000
(3010.50) General-SB1186	10,160	12,634	15,141	12,000	16,390	15,000	15,000
(3040.75) Public Safety-SB90	-	-	-	-	508	-	-
(4022.10) CARES Act-CARES Act Federal	-	156,185	-	-	-	-	-
(4022.20) CARES Act-CARES Act State	-	927,454	9,664	-	-	-	-
(4023.10) American Rescue Plan-Coronavirus Fiscal Recovery	-	-	6,286,522	-	4,613,179	-	-
(3650) Administrative Overhead	1,883,090	2,054,200	2,835,525	2,912,100	2,910,100	3,498,000	3,700,500
(3992) Miscellaneous Interest Income	100,849	7,170	-	-	-	-	-
(4090) Interest Income from LAIF	31,436	46,643	13,072	60,000	535,354	300,000	500,000
(4092) Interest Income - CD	4,481	23,642	3,774	64,000	(14,760)	50,000	20,000
(3010.72) General-Administration Event Fee	-	-	20,205	-	50	20,000	-
(3025) Developer-paid expenses	141,150	223,155	388,451	500,000	474,355	500,000	500,000
(3030.05) Police Related Fees-Equipment Repair	-	76	-	-	-	-	-
(3030.06) Police Related Fees-Retirement	-	1,699	-	-	-	-	-
(3030.30) Police Related Fees-Damage Recoveries	835	11,667	10	15,000	14,495	1,000	1,000
(3300.15) Retirement-Retirement - Retiree Insurance	-	56,242	57,772	65,000	53,570	65,000	100,000
(3660) Cost Recovery	93,198	37,290	22,289	50,000	10,192	50,000	100,000
(3660.10) Cost Recovery-MUSD SRO Reimbursement	-	-	-	-	352,913	300,000	-
(3665) Unclaimed Cash	-	-	-	-	-	-	-
(3996) Sale of Property	-	-	44,300	-	1,270,561	-	-
(3998) Miscellaneous Revenue.	230,367	343,857	176,257	150,000	(59,969)	200,000	200,000
(3998.10) Miscellaneous Revenue-Amazon Credit	-	7,500	1,450	-	-	-	-
(3999) Donations	-	7,615	20,450	10,000	27,395	20,000	20,000
(3999.10) Donations-100 Year Anniversary	-	5,050	-	-	-	-	-
(3999.20) Donations-Military Banner Program	-	-	2,625	2,000	3,000	5,000	3,000
(3999.30) Donations-State of the City Sponsorships	-	-	-	-	29,394	30,000	5,000
(3999.40) Donations-PD Explorer Program	-	-	-	-	3,928	3,500	3,500
(4096) Reuse	24,064	1,141,540	69,093	-	-	-	-
(4097) Unrealized Gain/Loss on FMV adjustments	-	-	(890,368)	-	(305,545)	-	-
(4098) Transit Miscellaneous Revenue	-	-	-	-	-	-	-
(4399) Cash Variance	-	-	-	-	-	-	-
(4640) Reimbursement - Liability Insurance General	-	-	-	-	-	-	-
(4670.10) Prior Year Recovered Costs / Reimbursements-PD - Prior Yr Re	-	23,716	37,531	40,000	11,449	15,000	15,000
(4670.20) Prior Year Recovered Costs / Reimbursements-Fire - Pr Yr Rcvr	-	102,012	80,868	50,000	12,324	-	10,000
(4670.30) Prior Year Recovered Costs / Reimbursements-Finance	-	-	13,134	15,000	-	-	-
(4680.10) Current Year Recovered Costs / Reimbursements-PD - Current Y	-	2,647	51,979	30,000	31,430	30,000	30,000
(4680.20) Current Year Recovered Costs / Reimbursements-Fire Current Y	-	19,989	26,425	30,000	989	5,000	10,000
(4700) Rents and Concessions Fees	-	-	4,050	-	-	-	-
(4300.30) Other Financing Sources-Capital Lease	815,153	-	-	-	-	-	-
(4300.40) Other Financing Sources-Notes Payable	-	5,785,000	-	-	-	-	-
(4999) Transfer In	-	-	-	-	-	-	-
(4999.10) Transfer In-from Retirement Fund	3,687,540	3,238,611	3,337,348	3,800,000	4,015,381	4,000,000	4,400,000
(4999.20) Transfer In-from Gas Tax Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000
(4999.40) Transfer In-from Corporate Shop Fund	-	-	-	-	-	-	-
(4999.50) Transfer In-from Water Fund	-	-	-	-	16,236,927	-	-
(4999.80) Transfer In-From Capital Improvement Fund	-	31,391	-	-	-	-	-
	48,604,257	**67,522,960**	**73,420,972**	**68,685,800**	**96,779,119**	**73,316,400**	**76,663,600**

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City of Montebello
General Fund Expenditure Detail (by Object Code)
FY 2019-20 - FY 2024-25

Object Code	Fund Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
5000.10	Salaries-Regular Salaries	18,750,956	20,550,698	21,891,867	24,927,400	25,462,581	26,983,400	27,445,500
5000.20	Salaries-Regular Hourly	725,278	956,581	798,912	572,300	863,611	759,000	829,000
5000.30	Salaries-Limited Hourly	611,910	594,942	925,889	1,370,500	1,023,711	1,183,400	1,203,000
5000.40	Salaries-Stipend	29,420	25,917	20,989	22,200	20,550	21,200	22,200
5010.10	Overtime-Full-Time	4,050,625	3,042,568	3,052,017	2,931,000	3,258,066	2,846,100	3,821,000
5010.20	Overtime-Part-Time	9,183	29,028	22,294	14,000	30,752	16,000	30,000
5010.30	Overtime-Limited Part-Time	2,716	5,817	2,545	1,000	12,859	1,000	3,700
5010.40	Overtime-FLSA Overtime	97,451	89,017	105,995	100,000	124,296	125,000	125,000
5010.41	Overtime-Constant Staffing	4,235	1,018,964	1,226,488	1,200,000	1,623,535	1,500,000	1,150,000
5100.10	Fringe Benefits-FICA/MEDICARE	778,008	870,475	981,042	965,200	1,145,534	1,139,500	1,277,800
5100.20	Fringe Benefits-Compensation Insurance	3,019,812	2,808,852	2,585,300	3,003,400	3,003,384	3,018,400	3,047,000
5100.30	Fringe Benefits-Unemployment Insurance	63,696	110,015	100,457	-	780	-	-
5100.40	Fringe Benefits-Health Insurance	1,992,181	2,061,981	1,975,260	2,014,400	2,169,770	2,147,200	2,373,800
5100.50	Fringe Benefits-Uniform Allowance	122,302	124,025	122,613	174,700	135,469	128,800	156,900
5100.70	Fringe Benefits-Auto Allowance	-	-	82	-	-	-	-
5100.75	Fringe Benefits - LTD/STD	90,581	98,442	105,963	50,600	119,528	115,300	129,700
5100.80	Fringe Benefits-Vision	18,391	25,581	20,794	8,900	28,479	9,200	30,400
5100.85	Fringe Benefits - Dental	65,050	48,933	62,865	63,900	70,459	69,200	75,200
5100.90	Fringe Benefits-Life	9,609	14,556	19,646	18,900	19,015	19,400	19,600
5100.95	Fringe Benefits - 457(b) ER Contribution	30,300	36,610	8,540	8,400	53,135	8,400	12,600
5100.96	Fringe Benefits - 401(a) ER Contribution					3,570	-	28,900
5300.10	Retirement-Retiree Benefits	741,745	759,506	743,735	800,000	760,945	775,000	720,000
5300.15	Retirement - Retiree Insurance	216,493	238,081	410,772	275,000	258,261	250,000	215,000
5300.20	Retirement-PERS employer costs	3,218,308	3,168,018	3,341,592	3,741,500	4,016,466	4,160,600	4,551,000
5300.25	Retirement - PERS employee pickup	461,573	103,529	166	-	-	-	-
5300.30	Retirement-401 a(h) First Mercantile	6,549	3,967	4,072	-	3,180	-	-
6000.00	Supplies	133	6,348	630	-	571	-	-
6000.10	Supplies-Office Supplies	26,843	47,318	151,770	71,800	163,607	91,300	139,700
6000.20	Supplies-Non-Durable	541,112	650,665	640,146	625,800	755,699	636,400	666,700
6000.30	Supplies-Janitorial	54,733	44,147	89,470	97,000	109,041	101,200	117,000
6000.40	Supplies-Durable	108,806	269,671	217,715	326,400	401,210	406,400	423,000
6000.50	Supplies-Medical	111,636	117,969	160,883	165,000	160,519	191,100	189,000
6010.00	Machinery & Equipments	1,472		-	-	174	-	-
6010.10	Machinery & Equipments-Machinery & Equipment	70,602	427,926	412,526	547,500	485,942	353,000	362,000
6010.20	Machinery & Equipments-Office Equipment	2,214	3,755	1,139	12,200	8,481	2,500	1,000
6010.30	Machinery & Equipments-Small Tools	1,742	2,877	1,633	49,800	24,306	39,000	24,000
6010.40	Machinery & Equipments-Computer Software	38,115	107,832	144,597	133,400	168,353	170,950	121,100
6010.50	Machinery & Equipments-Computer Hardware	92,195	90,662	91,405	87,450	61,163	89,650	91,800
6010.60	Machinery & Equipments-Personal Protective Equipment	13,167		-	-	-	-	-
6012.00	Education Reimbursement	8,896	15,475	22,091	15,000	31,788	20,000	30,000
6014.00	Training	66,843	127,505	97,712	240,100	188,117	159,000	192,600
6016.00	Uniform Expense	50,188	137,617	295,059	136,300	143,028	168,550	209,500
6020.00	Travel & Meetings	68,425	42,082	128,872	134,200	132,042	134,500	127,700
6025.00	Advertising/Printing Services	80,859	121,182	193,610	238,700	238,285	257,950	272,500
6030.00	Dues & Subscriptions	138,326	115,752	122,180	144,150	175,237	145,550	186,100
6032.00	Insurance			150		-	-	-
6036.00	Settlements	3,200		91,250	-	1,662,500	-	-
6040.00	Contract Services	118		-	-	2,101	-	-
6040.05	Contract Services - Rubbish	3,197,421	4,034,954	4,175,133	4,176,000	4,491,251	4,707,600	4,814,600
6040.10	Contract Services-Outside Contracts	3,774,709	9,720,887	5,718,076	5,591,500	6,161,118	5,578,000	5,671,000
6040.15	Contract Services - Tree Trimming	367,280	361,162	402,198	380,000	390,000	400,000	400,000
6040.20	Contract Services-Landscaping Services	151,475	384,721	322,749	360,000	372,360	420,000	440,000
6040.25	Contract Services - Graffiti Removal Services	439,303	443,257	460,579	465,000	499,029	550,000	600,000
6040.30	Contract Services-Street Sweeping	725,478	773,064	837,409	825,000	964,252	950,000	640,400
6040.35	Contract Services - Custodial Services	235,481	273,470	255,604	300,000	407,931	450,000	500,000
6040.40	Contract Services-Rec Activity Instructor Services	29,376	500	43,563	63,100	60,430	117,000	110,400
6040.45	Contract Services - Sewer Maintenance	319,981	477,565	835,531	600,000	843,766	600,000	600,000
6040.50	Contract Services-Street Maintenance	332,464	97,000	60,999	70,000	302,695	100,000	100,000
6040.55	Contract Services - Water System Maintenance	-		-	-	-	-	-
6040.60	Contract Services-Building Maintenance/Repairs	481,543	455,842	269,863	320,000	320,496	329,400	327,400
6040.65	Contract Services - Equipment/Software Maint-Repair	234,512	338,261	241,579	242,000	244,808	268,000	323,000
6040.70	Contract Services-Rental- Building & Equipment	4,760	19,843	20,195	21,500	4,434	46,000	60,500
6040.75	Contract Services - Legal Services	907,916	663,470	866,484	815,000	1,228,099	880,000	920,000
6040.80	Contract Services-Engineering Services	489,282	338,349	458,713	425,000	351,837	500,000	350,000
6040.85	Contract Services - Towing Services	-		-	-	-	-	-
6040.90	Contract Services-Audit Services	74,621	82,156	74,635	80,000	40,650	115,000	60,000
6040.95	Contract Services - Other Professional Services	255,780	526,552	301,434	379,000	1,784,726	932,000	1,029,000
6045.00	Election Expense	126,271	107,563	64	200,000	196,045	-	180,000
6050.10	Utility Services-Electricity Usage	1,462,075	1,625,886	1,634,151	1,606,000	1,894,875	1,914,000	1,679,500

City of Montebello
General Fund Expenditure Detail (by Object Code)
FY 2019-20 - FY 2024-25

Object Code	Fund Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
6050.20	Utility Services-Water Usage	320,498	394,880	371,173	321,900	390,522	353,400	452,800
6050.30	Utility Services-Telephone Services	228,448	231,927	253,665	225,700	242,550	241,800	234,500
6050.40	Utility Services-Cellular Services	138,543	142,303	158,956	142,200	211,627	193,800	206,800
6050.50	Utility Services-Gas Usage	57,140	53,466	90,396	46,000	126,719	100,700	86,100
6050.60	Utility Services-Cable	4,861	5,704	8,386	7,500	13,180	13,900	12,200
6050.65	Utility Services - Internet	63,816	76,918	94,798	92,400	90,239	91,000	70,400
6055.00	Copier Repair/Services	115,901	99,790	99,832	93,100	100,846	94,800	102,000
6060.00	Mail/ Postal Expense	27,153	22,765	15,054	400	15,332	-	12,400
6065.00	Liability Insurance	1,152,076	1,036,802	1,042,000	1,042,000	1,042,008	1,042,000	1,275,000
6070.00	Fuel	618		-	-	472	-	-
6070.10	Fuel-Regular Unleaded Fuel	245,070	246,527	325,129	251,400	273,337	282,500	263,800
6070.20	Fuel-Diesel	40,596	51,441	67,331	66,300	135,745	184,400	148,900
6070.30	Fuel-CNG	-	199	-	1,000	-	-	-
6070.31	Fuel - Electricity for CNG	-		-	-	-	-	-
6070.40	Fuel-Propane	2,037	-	-	-	-	-	-
6075.00	Preventive Maintenance	-		-	-	-	-	-
6075.10	Preventive Maintenance-Fire Extinguisher	3,746	10,006	4,627	7,000	-	6,700	-
6080.00	Vehicle Maintenance/Expenses	-		-	-	-	-	-
6080.10	Vehicle Maintenance/Expenses-Oil	565	30	-	500	-	500	-
6080.20	Vehicle Maintenance/Expenses-Coolant			349		-	-	-
6080.30	Vehicle Maintenance/Expenses-Vehicle Repair & Services	621,569	440,373	450,747	450,500	515,522	506,500	557,500
6080.40	Vehicle Maintenance/Expenses-Bus Repair & Services	-	-	-	-	-	-	-
6080.50	Vehicle Maintenance/Expenses-Bus Parts	-		-	-	-	-	-
6080.60	Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	577	20,490	5,880	5,200	169,227	22,200	7,200
6080.70	Vehicle Maintenance/Expenses-Auto Body Repair	-		-	-	-	-	-
6080.80	Vehicle Maintenance/Expenses-Vehicle Expenses	-		131	-	4,863	-	1,000
6081.00	Permits and Fees	59,272	45,662	65,966	74,400	62,377	58,900	43,400
6082.00	Vehicle Purchases	830,153	701,626	-	551,000	310,657	-	-
6083.00	Furniture & Fixtures Purchases	5,899	92,451	21,389	10,000	22,582	20,000	-
6084.10	Bank fees-Bank Analysis charges	7,915	23,635	23,420	27,000	11,838	27,000	-
6084.20	Bank fees-Credit card charges	41,891	37,108	56,966	58,100	66,032	52,000	85,000
6084.30	Bank fees-Cash Vault Adjustment fees	4		-	-	-	-	-
6084.40	Bank fees-HDL Business License Admin		16,147	29,277	35,000	32,669	35,000	35,000
6085.00	Water Purchase Resale	-		-	-	-	-	-
6095.00	Safety Program			-	2,000	-	-	-
7000.00	Transfer Out	-		-	-	-	-	-
7000.20	Transfer Out-to Golf Fund	751,000	471,300	-	-	-	-	-
7000.35	Transfer Out - Detention Fund	-	3,015	-	-	-	-	-
7000.50	Transfer Out-to Equipment Reserve Fund	-		-	-	-	-	-
7000.60	Transfer Out-to CDBG	-		-	-	-	-	-
7000.85	Transfer Out-to Info Tech Upgrades					3,613,179		-
7020.00	Note Principal	3,015		635,846	324,500	333,976	334,000	396,100
7021.00	Principal Retirement					-		
7022.00	Principal Retirement			554		177,999	-	-
7025.00	Interest Expense			397,418	161,400	151,873	152,000	742,600
7026.00	Promotions					15,273		-
7035.00	Lease Payment	977,371	679,766	618,969	230,800	240,170	224,500	596,700
7040.00	Rent	1,501,864	1,509,957	1,515,858	1,510,600	1,510,634	1,514,700	1,519,700
7050.00	Miscellaneous Expense	41,807	22,611	110,416	45,000	507,251	25,000	25,000
7050.10	Miscellaneous Expense-Credit Card Purchases (Clearing	2,973		504	-	-	-	-
7053.00	Bad-debt Expenses	-		19,851	-	280	-	-
7054.00	Fuel Island share use	4,847	5,998	4,220	-	2,524	-	-
7055.00	Capital Outlay	162,479		-	-	-	-	-
7060.00	Acquisition		1,223,020	541,324	-	-	-	-
7085.00	Land.	-		-	-	-	-	-
7115.00	Building Improvements.	2,127,691	1,676,738	666,211	-	145,258	-	-
7116.00	Improvements Other than Building	18,172	194,498	237,910	-	-	-	-
7120.10	Administrative Costs-PERS Health	9,253	8,831	9,942	-	-	10,000	-
		59,774,545	**69,385,372**	**66,316,187**	**67,990,100**	**80,215,663**	**72,687,450**	**76,100,900**

City of Montebello
General Fund Summary by Department - Division
FY 2019-20 - FY 2024-25

Fund Number - Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Actuals	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Elected - Administration - City Attorney							
100-10-100 General-Electoral-City Council	186,801	147,620	201,790	160,500	188,581	178,500	187,900
100-10-110 General-Electoral-City Clerk	242,593	143,424	128,593	353,000	319,286	73,900	386,400
100-10-120 General-Electoral-City Treasurer	19,374	15,690	18,093	17,600	16,138	16,700	15,300
100-15-150 General-City Attorney-City Attorney	795,811	565,872	667,925	600,000	797,887	650,000	700,000
100-20-200 General-Administration-City Administration	1,120,667	1,431,081	1,519,923	1,499,500	3,262,526	1,302,800	1,538,600
100-20-210 General-Administration-Community Promotion*	27,685	169,889	167,627	105,600	220,194	-	-
Administration Total	**2,392,931**	**2,473,576**	**2,703,951**	**2,736,200**	**4,804,612**	**2,221,900**	**2,828,200**
Community Development							
**Building Services moved from Public Works effective August 2023, reflected in FY 2024-25 budget*							
100-50-500 General-Community Development-Administration	576,266	476,395	640,232	779,600	821,085	1,004,200	1,040,200
100-50-510 General-Community Development-Facilities	2,493	196	620	-	25	-	-
100-50-520 General-Community Development-Planning Department	295,205	387,014	564,928	688,500	722,865	755,500	669,600
100-50-530 General-Community Development-Code Enforcement	191,797	316,609	602,831	1,069,350	859,359	929,500	982,100
100-50-540 General-Community Development-Building Department*	387,304	510,247	517,665	-	10,713	-	750,800
100-50-550 General-Community Development-Commercial Cannabis	159,075	49,618	43,786	65,000	12,069	50,000	25,000
100-50-590 General-Community Development-General Plan Update	-	12,195	-	-	299,638	-	-
Community Development Total	**1,612,140**	**1,752,274**	**2,370,062**	**2,602,450**	**2,725,754**	**2,739,200**	**3,467,700**
Finance / Non-Departmental							
100-40-400 General-Finance-Finance Administration	2,215,850	2,201,292	2,674,602	2,648,900	2,656,367	3,082,650	2,967,200
100-40-410 General-Finance-Purchasing	11,718	176	2,288	-	1,007	-	-
100-99- General-Non-Departmental-	2,272,904	4,246,006	4,272,063	3,158,500	7,292,354	3,146,700	3,707,400
100-99-929 General-Non-Departmental-Taylor Ranch	2,348,531	1,678,943	678,399	-	145,258	-	-
100-99-932 General-Non-Departmental-ABM Facility Upgrades	-	5,031,301	379,105	-	196,595	-	-
100-99-998 General-Non-Departmental-COVID-19 Response	3,608	955,764	22,800	-	-	-	-
Finance Total	**6,852,611**	**14,113,482**	**8,029,257**	**5,807,400**	**10,291,581**	**6,229,350**	**6,674,600**
Fire							
100-85-850 General-Fire-Fire Administration	1,723,548	2,523,192	1,614,516	1,897,100	2,133,683	1,844,400	1,736,700
100-85-860 General-Fire-Suppression	11,846,633	11,893,346	12,442,227	13,465,200	14,440,262	13,814,500	14,645,900
100-85-870 General-Fire-Prevention	326,004	283,672	370,762	666,300	522,837	483,050	592,700
100-85-880 General-Fire-Communications	286,695	318,468	606,368	718,600	921,596	791,900	660,000
100-85-885 General-Fire-Public Safety Augmentation Fund	932,116	291,628	291,628	140,200	140,234	140,300	590,800
Fire Total	**15,114,996**	**15,310,306**	**15,325,501**	**16,887,400**	**18,158,612**	**17,074,150**	**18,226,100**
Human Resources							
100-25-250 General-Human Resources-HR Administration	624,150	788,186	1,253,089	1,248,600	1,733,134	1,684,500	1,453,700
100-40-420 General-Finance-Information Technology*	615,030	954,416	913,545	1,049,700	1,063,063	-	-
Human ReS-Information Tech Total	**1,239,180**	**1,742,602**	**2,166,634**	**2,298,300**	**2,796,197**	**1,684,500**	**1,453,700**
Parks & Recreation							
***Pubic Affairs Division moved to Parks and Recreation effective November 2023, refleced in FY 2024-25 budget*							
100-70-700 General-Parks & Recreation-Recreation Administration	769,289	816,881	847,675	724,200	1,018,196	1,058,850	1,072,900
100-70-710 General-Parks & Recreation-Recreation	1,678,241	1,643,738	2,355,909	2,399,000	2,990,700	3,094,200	3,657,400
100-70-720 General-Parks & Recreation-Park Maintenance*	1,328,743	1,592,420	1,597,839	-	(39)	-	-
100-70-735 General-Parks & Recreation-SYEP	17,014	-	18,956	17,400	21,573	17,400	18,000
100-70-510 General-Parks & Recreation-Facilities*	581,299	711,183	1,165,331	-	-	-	-
100-70-550 General-Parks & Recreation-Commercial Cannabis	98,288	314,141	6,681	-	-	-	-
100-21-210 General-Parks & Recreation-Community Promotion							467,200
Parks & Recreation Total	**4,472,874**	**5,078,363**	**5,992,391**	**3,140,600**	**4,030,430**	**4,170,450**	**5,215,500**

City of Montebello
General Fund Summary by Department - Division
FY 2019-20 - FY 2024-25

Fund Number - Description	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2022-23 Actuals	FY 2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Police							
100-80-800 General-Police-PD Administration	774,737	655,417	905,545	586,100	1,052,464	1,024,300	1,436,100
100-80-805 General-Police-Patrol	10,443,342	10,073,186	10,990,995	11,478,800	12,189,471	11,954,800	13,193,600
100-80-810 General-Police-Traffic	718,300	816,846	898,356	827,800	871,610	773,900	1,010,100
100-80-815 General-Police-Support Services	2,059,429	2,418,084	1,721,043	1,930,200	1,940,293	1,836,100	1,733,400
100-80-820 General-Police-Communications	1,167,543	1,227,290	1,228,823	1,300,300	1,346,732	1,394,700	1,512,800
100-80-825 General-Police-Records	683,359	740,710	693,165	699,100	773,283	801,800	857,700
100-80-830 General-Police-Investigative Services	2,645,974	2,545,532	2,052,682	2,306,700	1,784,905	1,880,900	1,291,500
100-80-831 General-Police-Detention Facility	430,374	439,362	438,259	482,000	464,617	492,000	492,000
100-80-885 General-Police-Public Safety Augmentation Fund	300,783	-	-	-	-	-	-
Police Total	**19,223,841**	**18,916,427**	**18,928,868**	**19,611,000**	**20,423,375**	**20,158,500**	**21,527,200**
Public Works							
**Building Services moved to Community Development effective August 2023, reflected in FY 2024-25 budget*							
100-30-300 General-Public Works-PW Administration	650,516	785,721	666,189	813,200	1,018,547	971,900	1,185,700
100-30-310 General-Public Works-Streets	6,799,839	7,960,258	7,807,395	8,426,200	9,084,961	9,121,200	8,728,300
100-30-315 General-Public Works-Stormwater	109,512	105,090	634,300	150,000	161,204	150,000	150,000
100-30-320 General-Public Works-Trees	598,595	501,224	482,873	468,200	476,434	465,500	460,500
100-30-330 General-Public Works-Engineering	662,636	608,522	925,602	834,500	983,526	1,046,800	581,800
100-30-340 General-Public Works-Sewer Maintenance			201,397	600,000	841,477	600,000	600,000
100-30-510 General-Public Works-Facilities*	-	-	-	1,334,000	1,456,981	1,638,250	1,807,800
100-30-540 General-Public Works-Building	-	-	2,066	391,250	1,190,158	685,850	-
100-30-550 General-Public Works-Commercial Cannabis	-	-	-	-	-	-	-
100-30-720 General-Public Works-Park Maintenance*	-	-	8,216	1,841,400	1,684,222	1,978,300	1,869,000
100-30-730 General-Public Works-AB939	44,885	37,513	71,485	48,000	84,405	95,000	95,000
Public Works Total	**8,865,983**	**9,998,328**	**10,799,523**	**14,906,750**	**16,981,915**	**16,752,800**	**15,478,100**
Public Affairs-Information Technology							
**New Department created September, 2022, combining "Community Promotion" and "Information Technoloy," reflected in the FY 2023-24 budget*							
***Pubic Affairs Division moved to Parks and Recreation effective November 2023, refleced in FY 2024-25 budget*							
100-21-210 General-Public Affairs-Info Tech - Community Promotion					114	519,800	-
100-21-420 General-Public Affairs-Info tech-Info Tech					3,058	1,136,800	1,229,800
Public Affairs-Information Technology					**3,172**	**1,656,600**	**1,229,800**
General Fund Grand Total - EXPENDITURES	**59,774,556**	**69,385,358**	**66,316,187**	**67,990,100**	**80,215,648**	**72,687,450**	**76,100,900**
General Fund Grand Total - REVENUE	**48,604,257**	**67,522,960**	**73,420,972**	**68,685,800**	**96,779,119**	**73,316,400**	**76,663,600**
Surplus / (Deficit)	**(11,170,299)**	**(1,862,398)**	**7,104,785**	**695,700**	**16,563,471**	**628,950**	**562,700**

City of Montebello

Fiscal Year 2024-25 Budget

Summary of Transfers In / Transfer Out

Fund	Description	Transfer In	Transfer Out
100 General Fund			
Retirement	Reimburse for Normal Cost expenses	4,400,000	
Gas Tax	Street maintenance and related Maintenance of Effort (MOE)	300,000	
		4,700,000	
200 Gas Tax Fund			
General Fund	Street maintenance and related Maintenance of Effort (MOE)		300,000
			300,000
205 Retirement Fund			
General Fund	Reimburse for Normal Cost expenses		4,400,000
Golf Course	Reimburse for Normal Cost expenses		-
Debt Service	Series 2020A Pension Obligation Bonds		7,696,100
			12,096,100
215 Proposition C			
Debt Service	Series 2019C debt servcie payment (Paving the Way")		704,600
			704,600
220 Measure R			
Debt Service	Series 2019B debt servcie payment (Paving the Way")		532,300
			532,300
222 Measure M			
Debt Service	Series 2019A debt servcie payment (Paving the Way")		595,700
			595,700
325 Information Technology Upgrades			
Transit Fund	Transit operations share of Citywide project	1,400,000	
		1,400,000	
410 Debt Service			
Proposition C	Transfer In from Propostion C, Measure M and Measure R for "Paving the Way" debt service	704,600	
Measure R	Transfer In from Propostion C, Measure M and Measure R for "Paving the Way" debt service	532,300	
Measure M	Transfer In from Propostion C, Measure M and Measure R for "Paving the Way" debt service	595,700	
Retirement	Transfer In from Retirement for 2020A Pension Obligation Bonds (POBs) debt service	7,696,100	
		9,528,700	
600 Transit Fund			
Info Tech Upgrades	Transit operations share of Citywide project		1,400,000
			1,400,000
610 Golf Course Fund			
Retirement	Reimburse for Normal Cost expenses	-	
		-	
	TOTAL ALL FUNDS	**15,628,700**	**15,628,700**

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City of Montebello

Fiscal Year 2024-25 Budget

Master Position Control, by Department

Supplemental requests, new positions recommended

****Positions moved from one Department to another***

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
Elected						
City Councilmember	5.0	5.0	5.0	5.0	5.0	0.0
City Clerk	1.0	1.0	1.0	1.0	1.0	0.0
City Treasurer	1.0	1.0	1.0	1.0	1.0	0.0
	7.0	**7.0**	**7.0**	**7.0**	**7.0**	**0.0**
Administration						
City Manager	1.0	1.0	1.0	1.0	1.0	0.0
Assistant City Manager	1.0	1.0	1.0	1.0	1.0	0.0
Senior Deputy City Clerk	1.0	1.0	1.0	1.0	1.0	0.0
Deputy City Clerk	1.0	1.0	1.0	1.0	1.0	0.0
Records Coordinator	1.0	1.0	1.0	1.0	1.0	0.0
Management Analyst	0.0	0.0	1.0	1.0	1.0	0.0
Office Manager	1.0	1.0	1.0	1.0	1.0	0.0
Senior Administrative Assistant	0.0	2.0	1.0	1.0	1.0	0.0
	8.0	**11.0**	**8.0**	**8.0**	**8.0**	**0.0**
Finance						
Director of Finance	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Director or Finance	1.0	1.0	1.0	1.0	1.0	0.0
Accounting Manager	1.0	1.0	1.0	1.0	1.0	0.0
Finance Manager	0.0	0.0	1.0	1.0	1.0	0.0
Principal Risk Officer	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Senior Management Analyst	1.0	1.0	1.0	1.0	1.0	0.0
Management Analyst	1.0	1.0	1.0	1.0	1.0	0.0
Senior Accountant	0.0	0.0	1.0	1.0	1.0	0.0
Accountant	**4.0**	**5.0**	**5.0**	**5.0**	**6.0**	**1.0**
Lead Finance Technician	0.0	0.0	1.0	1.0	1.0	0.0
Senior Finance Technician	5.0	5.0	8.0	8.0	8.0	0.0
Finance Technician	5.0	5.0	2.0	2.0	2.0	0.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.0
	21.0	**22.0**	**24.0**	**24.0**	**26.0**	**2.0**
Fire						
Fire Chief	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Fire Chief	1.0	1.0	1.0	1.0	1.0	0.0
Deputy Fire Chief	1.0	1.0	1.0	1.0	1.0	0.0
Fire Battalion Chief	3.0	4.0	6.0	6.0	6.0	0.0
Fire Captain	14.0	14.0	14.0	14.0	14.0	0.0
Fire Engineer	12.0	12.0	12.0	12.0	12.0	0.0
Firefighter (EMT)	24.0	24.0	24.0	24.0	24.0	0.0
Firefigher (Paramedic)	0.0	0.0	0.0	18.0	18.0	0.0
Firefighter/Paramedic Trainee	4.0	4.0	4.0	4.0	4.0	0.0
Fire Marshal	1.0	1.0	1.0	1.0	1.0	0.0
Senior Fire Inspector	1.0	1.0	1.0	1.0	1.0	0.0
Fire Inspector	2.0	2.0	2.0	2.0	2.0	0.0
Assistant Diretor of Fire	1.0	1.0	1.0	1.0	1.0	0.0
Senior Management Analyst*	2.0	2.0	3.0	3.0	3.0	0.0
Public Saftey Radio Supervisor	1.0	1.0	1.0	1.0	1.0	0.0
Public Safetry Radio Technician	1.0	2.0	2.0	2.0	2.0	0.0
Social Work Supervisor	1.0	1.0	2.0	2.0	2.0	0.0
Field Response Case Coordinator	1.0	1.0	2.0	2.0	2.0	0.0
Senior Finance Technician	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Senior Administrative Assistant	2.0	2.0	2.0	2.0	2.0	0.0
	76.0	**76.0**	**80.0**	**98.0**	**99.0**	**1.0**

City of Montebello

Fiscal Year 2024-25 Budget

Master Position Control, by Department

Supplemental requests, new positions recommended

****Positions moved from one Department to another***

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
Human Resources						
Director of Human Resources / Risk Management	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Director of Human Resources / Risk Management	0.0	1.0	1.0	1.0	1.0	0.0
~~**Principal Risk Officer**~~	~~**0.0**~~	~~**1.0**~~	~~**1.0**~~	~~**1.0**~~	~~**0.0**~~	~~**-1.0**~~
Human Resources Manager	1.0	1.0	2.0	2.0	2.0	0.0
Risk Manager	1.0	1.0	1.0	1.0	1.0	0.0
Senior Human Resources Analyst	2.0	2.0	2.0	2.0	2.0	0.0
Human Resources Analyst	1.0	2.0	4.0	4.0	4.0	0.0
Human Resources Technician	1.0	1.0	1.0	1.0	1.0	0.0
Risk Management Assistant	0.0	1.0	1.0	1.0	1.0	0.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.0
	14.0	**18.0**	**15.0**	**15.0**	**14.0**	**-1.0**
Planning and Community Development						
Director of Planning and Community Development	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Director of Planning and Community Development	1.0	1.0	1.0	1.0	1.0	0.0
Deputy Director - Economic Development	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Building Official	**1.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Housing Manager	1.0	1.0	1.0	1.0	1.0	0.0
Planning Manager	1.0	1.0	1.0	1.0	1.0	0.0
Economic Development Manager	0.0	1.0	1.0	1.0	1.0	0.0
Planner	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Planner	**2.0**	**2.0**	**2.0**	**2.0**	**3.0**	**1.0**
Code Enforcement Manager	1.0	1.0	1.0	1.0	1.0	0.0
Code Enforcement Coordinator	1.0	1.0	1.0	1.0	1.0	0.0
Code Enforcement Officer	4.0	4.0	4.0	4.0	4.0	0.0
Parking Control Officer	0.0	2.0	2.0	2.0	2.0	0.0
Combination Building Inspector	**1.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Building Permit Technician	**2.0**	**0.0**	**0.0**	**0.0**	**2.0**	**2.0**
Senior Management Analyst	**1.0**	**1.0**	**1.0**	**1.0**	**2.0**	**1.0**
Management Analyst	**2.0**	**2.0**	**2.0**	**2.0**	**3.0**	**1.0**
Senior Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.0
	21.0	**20.0**	**20.0**	**20.0**	**28.0**	**8.0**
Police						
Police Chief	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Police Chief	1.0	1.0	1.0	1.0	1.0	0.0
Police Captain	2.0	2.0	2.0	2.0	2.0	0.0
Police Lieutenant	**6.0**	**6.0**	**6.0**	**6.0**	**7.0**	**1.0**
Police Sergeant	**10.0**	**10.0**	**10.0**	**10.0**	**11.0**	**1.0**
Police Corporal	**23.0**	**23.0**	**23.0**	**23.0**	**24.0**	**1.0**
Police Officer	**32.0**	**32.0**	**36.0**	**36.0**	**38.0**	**2.0**
Police Community Service Officer	**0.0**	**0.0**	**0.0**	**0.0**	**2.0**	**2.0**
Police Records Supervisor	1.0	1.0	1.0	1.0	1.0	0.0
Dispatch Supervisor	1.0	1.0	1.0	1.0	1.0	0.0
Police Dispatcher II	5.0	5.0	5.0	5.0	5.0	0.0
Police Dispatcher I	5.0	5.0	5.0	5.0	5.0	0.0
Police Records Technician	9.0	9.0	9.0	9.0	9.0	0.0
Property and Evidence Technician	2.0	2.0	2.0	2.0	2.0	0.0
Crime Analyst	0.0	1.0	1.0	1.0	1.0	0.0
Court Liaison	1.0	1.0	1.0	1.0	1.0	0.0
Grants and Project Administrator	1.0	1.0	1.0	1.0	1.0	0.0
Senior Management Analyst	1.0	1.0	1.0	1.0	1.0	0.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.0
	103.0	**103.0**	**107.0**	**107.0**	**114.0**	**7.0**

City of Montebello

Fiscal Year 2024-25 Budget

Master Position Control, by Department

Supplemental requests, new positions recommended

****Positions moved from one Department to another***

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
Public Works						
Director of Public Works	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Director of Public Works	1.0	2.0	2.0	2.0	1.0	-1.0
Deputy Director	0.0	1.0	1.0	1.0	1.0	0.0
Administrative Manager	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
~~**Principal Engineer**~~	~~**0.0**~~	~~**1.0**~~	~~**1.0**~~	~~**1.0**~~	~~**0.0**~~	~~**-1.0**~~
Assistant Engineer	2.0	2.0	2.0	2.0	2.0	0.0
~~**Traffic Engineer**~~	~~**0.0**~~	~~**0.0**~~	~~**1.0**~~	~~**1.0**~~	~~**0.0**~~	~~**-1.0**~~
~~**Building Official**~~	~~**0.0**~~	~~**1.0**~~	~~**1.0**~~	~~**1.0**~~	~~**0.0**~~	~~**-1.0**~~
~~**Combination Builidng Inspector**~~	~~**0.0**~~	~~**1.0**~~	~~**1.0**~~	~~**1.0**~~	~~**0.0**~~	~~**-1.0**~~
~~**Buiding Permit Technician**~~	~~**0.0**~~	~~**2.0**~~	~~**2.0**~~	~~**2.0**~~	~~**0.0**~~	~~**-2.0**~~
~~**Public Works Inspector**~~	~~**1.0**~~	~~**1.0**~~	~~**1.0**~~	~~**1.0**~~	~~**0.0**~~	~~**-1.0**~~
Public Works Superintendent	1.0	1.0	1.0	1.0	1.0	0.0
Public Works Manager	0.0	1.0	1.0	1.0	1.0	0.0
Park Maintenance Supervisor	0.0	1.0	1.0	1.0	1.0	0.0
Street Maintenance Supervisor	1.0	1.0	1.0	1.0	1.0	0.0
Building Maintenance Tradeworker II	0.0	2.0	2.0	2.0	2.0	0.0
Electrician	0.0	1.0	1.0	1.0	1.0	0.0
Plumber	0.0	1.0	1.0	1.0	1.0	0.0
Maintenance Worker	14.0	22.0	22.0	22.0	22.0	0.0
Senior Management Analyst	**1.0**	**1.0**	**1.0**	**1.0**	**2.0**	**1.0**
Management Analyst	**1.0**	**1.0**	**1.0**	**1.0**	**2.0**	**1.0**
Senior Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
	25.0	**45.0**	**46.0**	**46.0**	**42.0**	**-4.0**
Information Technology						
~~**Senior Management Analyst**~~	~~**0.0**~~	~~**0.0**~~	~~**1.0**~~	~~**1.0**~~	~~**0.0**~~	~~**-1.0**~~
~~**Public Information Officer**~~	~~**0.0**~~	~~**0.0**~~	~~**2.0**~~	~~**2.0**~~	~~**0.0**~~	~~**-2.0**~~
~~**Senior Administrative Assistant**~~	~~**0.0**~~	~~**0.0**~~	~~**1.0**~~	~~**1.0**~~	~~**0.0**~~	~~**-1.0**~~
Information Systems Manager	0.0	0.0	2.0	2.0	1.0	-1.0
Information Systems Supervisor	0.0	0.0	1.0	1.0	1.0	0.0
Information Systems Analyst	0.0	0.0	3.0	3.0	4.0	1.0
	0.0	**0.0**	**11.0**	**10.0**	**6.0**	**-4.0**
Recreation and Community Services						
Director of Recreation and Community Services	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Director of Recreation and Community Services	1.0	1.0	1.0	1.0	1.0	0.0
Recreation Manager	1.0	1.0	1.0	1.0	1.0	0.0
Recreation & Community Services Superintendent	1.0	1.0	1.0	1.0	1.0	0.0
Golf Course Facilities Manager	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Recreation Supervisor	**0.0**	**1.0**	**1.0**	**2.0**	**3.0**	**1.0**
Community Services Coordinator	4.0	4.0	5.0	6.0	6.0	0.0
Public Affairs Manager	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Senior Management Analyst	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Public Information Officer	**0.0**	**0.0**	**0.0**	**0.0**	**2.0**	**2.0**
Management Analyst	1.0	1.0	1.0	1.0	1.0	0.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0	2.0	1.0
Administrative Assistant	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
	21.0	**11.0**	**12.0**	**14.0**	**22.0**	**8.0**

City of Montebello

Fiscal Year 2024-25 Budget

Master Position Control, by Department

Supplemental requests, new positions recommended

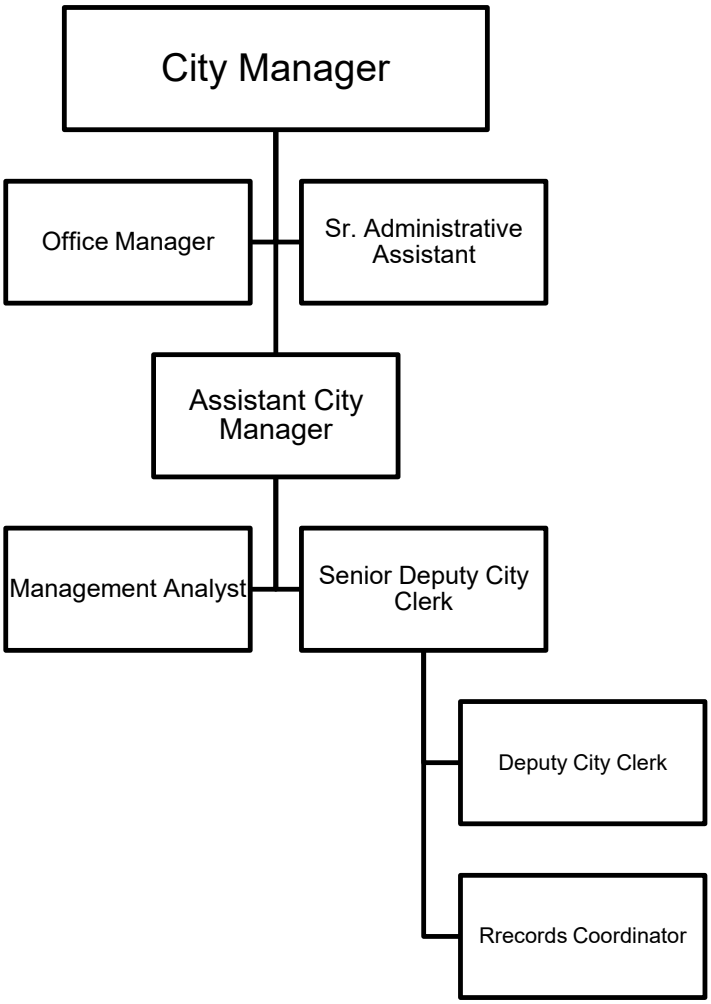
****Positions moved from one Department to another***

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
Transportation						
Director of Transportation	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Director of Transportation	1.0	1.0	1.0	1.0	1.0	0.0
Deputy Director	2.0	1.0	1.0	1.0	1.0	0.0
Transit Administration Manager	2.0	1.0	1.0	1.0	1.0	0.0
Transit Operations Manager	1.0	1.0	1.0	1.0	1.0	0.0
Fleet Maintenance Manager	1.0	1.0	1.0	1.0	1.0	0.0
Maintenance Manager	1.0	1.0	1.0	1.0	1.0	0.0
Fleet Maintenance Supervisor	**4.0**	**4.0**	**4.0**	**4.0**	**6.0**	**2.0**
Transit Dispatch Supervisor	15.0	15.0	13.0	13.0	13.0	0.0
Transit Assistant Manager	3.0	3.0	3.0	3.0	3.0	0.0
Warehouse Supervisor	1.0	1.0	1.0	1.0	1.0	0.0
Fleet Services Supervisor	1.0	1.0	2.0	2.0	2.0	0.0
Senior Management Analyst	0.0	1.0	3.0	3.0	3.0	0.0
Management Analyst	3.0	4.0	5.0	5.0	5.0	0.0
Transit Planner	1.0	1.0	1.0	1.0	1.0	0.0
Account Clerk	1.0	1.0	1.0	1.0	1.0	0.0
Lead Finance Technician	0.0	0.0	0.0	0.0	1.0	1.0
Finance Technician	3.0	3.0	3.0	3.0	3.0	0.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.0
Bus Operator	120.0	150.0	150.0	150.0	150.0	0.0
Heavy Equipment Mechanic	15.0	15.0	15.0	15.0	15.0	0.0
Fleet Service Worker	13.0	13.0	13.0	13.0	13.0	0.0
Body Shop Mechanic	1.0	1.0	2.0	2.0	2.0	0.0
Building Maintenance Tradeworker II	1.0	2.0	2.0	2.0	2.0	0.0
Storekeeper	3.0	3.0	4.0	4.0	4.0	0.0
Administrative Assistant	5.0	5.0	3.0	3.0	3.0	0.0
	204.0	**234.0**	**233.0**	**233.0**	**236.0**	**3.0**
Total Full-Time Employees	**500.0**	**547.0**	**563.0**	**582.0**	**602.0**	**20.0**
Total Full-Time Employees Net Elected	**493.0**	**540.0**	**556.0**	**575.0**	**595.0**	**20.0**

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
Administration	8.0	11.0	8.0	8.0	8.0	0.0
Community Development	21.0	20.0	20.0	20.0	28.0	8.0
Finance	21.0	22.0	24.0	24.0	26.0	2.0
Fire	76.0	76.0	80.0	98.0	99.0	1.0
Human Resources	14.0	18.0	15.0	15.0	14.0	-1.0
Parks and Recreation	21.0	11.0	12.0	14.0	22.0	8.0
Police	103.0	103.0	107.0	107.0	114.0	7.0
Public Works	25.0	45.0	46.0	46.0	42.0	-4.0
Information Technology	0.0	0.0	11.0	10.0	6.0	-4.0
Transit	204.0	234.0	233.0	233.0	236.0	3.0
	493.0	**540.0**	**556.0**	**575.0**	**595.0**	**20.0**

City of Montebello
Organizational Chart and Position Listing
Fiscal Year 2024-25

ADMINISTRATION AND ELECTED



Administration Positon Listing

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
City Manager	1.0	1.0	1.0	1.0	1.0	0.0
Assistant City Manager	1.0	1.0	1.0	1.0	1.0	0.0
~~Director of Public Affairs/Information Techn~~	~~0.0~~	~~1.0~~	~~0.0~~	~~0.0~~	~~0.0~~	0.0
~~Assistant Director of Public Affairs~~	~~1.0~~	~~1.0~~	~~0.0~~	~~0.0~~	~~0.0~~	0.0
~~Public Information Officer~~	~~1.0~~	~~1.0~~	~~0.0~~	~~0.0~~	~~0.0~~	0.0
Senior Deputy City Clerk	1.0	1.0	1.0	1.0	1.0	0.0
Deputy City Clerk	1.0	1.0	1.0	1.0	1.0	0.0
Records Coordinator	1.0	1.0	1.0	1.0	1.0	0.0
Management Analyst	0.0	0.0	1.0	1.0	1.0	0.0
Office Manager	1.0	1.0	1.0	1.0	1.0	0.0
Senior Administrative Assistant	0.0	2.0	1.0	1.0	1.0	0.0
	8.0	**11.0**	**8.0**	**8.0**	**8.0**	**0.0**

City of Montebello
Department Narrative
Fiscal Year 2024-25

ADMINISTRATION AND ELECTED

Mission Statement

City Administration includes the City Manager's Office, City Clerk and the offices of the City's Elected Officials and City Attorney. The City Manager is the chief executive officer who is responsible to the City Council for implementing priorities and objectives; effectively delivering exceptional services, projects, and programs to the citizens of Montebello; providing timely and accurate dissemination of news and information; and serving as the primary public liaison to all community stakeholders as well as intergovernmental relations with local, regional, State, Federal and international governments. The City Manager provides organizational leadership to City staff and operations, oversees the preparation and administration of a balanced annual budget, and implements all City Council policies.

The citizens of Montebello elect the City's Elected Officials that include an elected City Treasurer and City Clerk to adopt laws and set overall policy decisions. The City Council directs the City Manager to ensure effective and efficient operation of the City and identify the types and levels of programs and services that will maintain and enhance Montebello's quality of life.

Department Description

The City Council is the legislative and policy-making body for the City. The five-district City Council are elected for four (4) years, overlapping terms of office. The Mayor rotates annually and presides over all Council meetings and ceremonial events.

The City Manager serves as the City's Chief Executive Officer under the direction of the City Council. The City Manager provides overall guidance and coordination of the City operations to ensure expectations are met or exceeded and costs do not exceed budget restrictions.

The City Clerk is an elected position whose office is responsible to the electorate for working with the Senior Deputy City Clerk to keep a complete and accurate record of City Council meetings, maintaining official city records, and conducting municipal elections. The Senior Deputy City Clerk works with staff to manage the day-to-day operations and attend all City Council meetings.

The City Treasurer is an elected position and provides general oversight of the City's financial affairs in collaboration with the Director of Finance and participates in City Council meetings.

The City Attorney acts as the City's legal counsel and advises the City Council and staff on legal matters relating to the municipal government's operation. These services are provided via contractual services with a private legal firm.

Summary of Notable Accomplishments During Fiscal Year 2023 – 2024

- Completed the groundbreaking for TopGolf and the renovation of the golf course to be opened in Spring 2024
- Secured various competitive grants for Parks and Recreation, Fire, Community Development, Transit and Police
- Initiated solar panel project for City facilities, completion expected in late Spring 2024
- City Council approved a 5-year Project Labor Agreement starting January 1, 2024
- City Council approved the use of Please identify a minimum of five (5) accomplishments by your department.
- City Council approved the use of a budget community outreach survey starting with the FY 2023/24 budget process
- Initiated the process to designate the Armenian Genocide Memorial as a California Landmark
- Work collaboratively with the City Council to improve the quality of life for Montebello residents while encouraging economic prosperity.

City of Montebello
Department Narrative
Fiscal Year 2024-25

ADMINISTRATION AND ELECTED

Goals/Objectives for Upcoming Fiscal Year 2024 – 2025

- Continue to implement the City's Record Retention Program with scanning and cataloging of historical documents.
- Expand community outreach of the FY 2024/25 budget approval process that include townhall meetings and implementation of a survey tool to assist in informing the budget
- City Council adopts the City's General Plan and Downtown Specific Plan by Summer 2024
- Continue to aggressively recruit and retain critical positions in Public Safety
- Implement a Public Safety Park Safety Plan that includes the hiring of Community Service Officers and the establishment of a Public Safety & Community Relations Bureau
- Continue consolidating and structuring electronic records while extending online accessibility to the public.
- Launch and implement a Campaign Disclosure Electronic Filing System.
- Establish and implement a City Commissions and Committees Handbook.
- Purchase and install digital board readers for City Council and Commission Agendas and Public Notices.

Department Performance Measures

Performance Measure	Actual FY 2022-23	Actual FY 2023-24	Projected FY 2024-25
Number of City Council Meetings Held	35	24	25
Public Records Requests Fulfilled	650	700	750
Records Retention Compliance (# of boxes)	1,893	200	500

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City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

ADMINISTRATION AND ELECTED

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-10-100 General-Electoral-City Council							
(5000.10) Salaries-Regular Salaries	62,261	64,608	62,090	61,900	61,784	61,900	62,000
(5000.40) Salaries-Stipend	8,775	8,515	8,191	8,000	8,204	8,000	8,000
(5100.10) Fringe Benefits-FICA/MEDICARE	4,767	5,191	5,248	5,300	5,311	5,300	5,400
(5100.20) Fringe Benefits-Compensation Insurance	19,200	2,400	2,400	2,400	2,400	2,400	2,000
(5100.30) Fringe Benefits-Unemployment Insurance	7	4		-			
(5100.40) Fringe Benefits-Health Insurance	34,860	33,825	42,915	43,700	39,393	40,000	37,000
(5100.75) Fringe Benefits - LTD/STD	-	-		-			
(5100.80) Fringe Benefits-Vision	110	609	294	300	438	300	500
(5100.85) Fringe Benefits - Dental	558	1,117	2,196	2,200	2,202	2,200	2,200
(5100.90) Fringe Benefits-Life	209	306	389	-	385	400	400
(5100.95) Fringe Benefits - 457(b) ER Contribution	6,854	5,423		-	2,100		4,200
(5300.15) Retirement - Retiree Insurance	1,079	-	2,934	-			
(5300.20) Retirement-PERS employer costs	6,746	6,344	6,721	6,700	6,615	6,600	6,800
(5300.25) Retirement - PERS employee pickup	827	234		-			
(6000) Supplies	-	4,090	630		303		
(6000.10) Supplies-Office Supplies	-	433	2,328		673		1,000
(6000.20) Supplies-Non-Durable	359	2,393	226		1,358		
(6000.40) Supplies-Durable	-	-			1,193		
(6014) Training			315		25		
(6016) Uniform Expense	-	1,459	913		1,675		3,500
(6020) Travel & Meetings	39,921	8,566	54,378	30,000	50,020	50,000	50,000
(6025) Advertising/Printing Services	100	851	1,008		1,935	1,000	2,500
(6030) Dues & Subscriptions	-	502	125		2,216		2,000
(6040.10) Contract Services-Outside Contracts			8,489				
(6040.75) Contract Services - Legal Services	-	-					
(6040.95) Contract Services - Other Professional Services	-	750					
(6050.40) Utility Services-Cellular Services					351	400	400
(7120.10) Administrative Costs-PERS Health	168						
Total	**186,801**	**147,620**	**201,790**	**160,500**	**188,581**	**178,500**	**187,900**
100-10-110 General-Electoral-City Clerk							
(5000.10) Salaries-Regular Salaries	8,386	5,925	8,363	8,300	8,322	8,300	8,300
(5000.40) Salaries-Stipend	1,774	1,225	1,630	1,600	1,639	1,600	1,600
(5100.10) Fringe Benefits-FICA/MEDICARE	777	547	764	700	762	800	800
(5100.20) Fringe Benefits-Compensation Insurance	3,840	400	400	500	504	500	-
(5100.30) Fringe Benefits-Unemployment Insurance	-	-		-			
(5100.40) Fringe Benefits-Health Insurance	-	-		-			
(5100.75) Fringe Benefits - LTD/STD	-	-		-			
(5100.90) Fringe Benefits-Life	42	45	78	-	78		100
(5100.95) Fringe Benefits - 457(b) ER Contribution	4,223	4,050	4,212	4,200	4,223	4,200	4,200
(5300.20) Retirement-PERS employer costs	-	-		-			
(5300.25) Retirement - PERS employee pickup	-	-		-			
(6000.10) Supplies-Office Supplies	-	2,674	3,563	3,500	1,439	1,000	6,600
(6000.20) Supplies-Non-Durable					518		
(6000.40) Supplies-Durable				8,000	521	-	4,000
(6010.40) Machinery & Equipments-Computer Software					1,753		
(6010.50) Machinery & Equipments-Computer Hardware				3,000		-	1,400

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

ADMINISTRATION AND ELECTED

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6014) Training			5,135	11,900	5,684	5,000	3,000
(6016) Uniform Expense	-	-	413	2,000	1,608	500	1,000
(6020) Travel & Meetings	500	1,774	3,897	5,200	2,310	5,000	10,000
(6025) Advertising/Printing Services	-	5,435	36,209	45,000	33,416	25,000	38,500
(6030) Dues & Subscriptions	1,110	1,691	1,862	1,500	740	1,000	1,500
(6040.10) Contract Services-Outside Contracts	7,120	12,095	40,615	57,600	59,422	21,000	125,000
(6040.95) Contract Services - Other Professional Services	88,550	-	21,388				
(6045) Election Expense	126,271	107,563	64	200,000	196,045	-	180,000
(6060) Mail/ Postal Expense					302		400
Total	**242,593**	**143,424**	**128,593**	**353,000**	**319,286**	**73,900**	**386,400**
100-10-120 General-Electoral-City Treasurer							
(5000.10) Salaries-Regular Salaries	8,418	8,363	8,363	8,300	8,322	8,300	8,300
(5000.40) Salaries-Stipend	1,774	1,630	1,630	1,600	1,639	1,600	1,600
(5100.10) Fringe Benefits-FICA/MEDICARE	780	764	764	700	762	800	800
(5100.20) Fringe Benefits-Compensation Insurance	3,840	400	400	500	504	500	-
(5100.40) Fringe Benefits-Health Insurance	-	-		-			
(5100.50) Fringe Benefits-Uniform Allowance	-	-		-			
(5100.75) Fringe Benefits - LTD/STD	-	-		-			
(5100.90) Fringe Benefits-Life	42	60	78	-	72		100
(5100.95) Fringe Benefits - 457(b) ER Contribution	4,223	4,212	4,212	4,200	4,062	4,200	4,200
(5300.20) Retirement-PERS employer costs	-	-		-			
(5300.25) Retirement - PERS employee pickup	-	-		-			
(6000.10) Supplies-Office Supplies	-	-		1,000		-	
(6000.20) Supplies-Non-Durable	-	-		-			
(6016) Uniform Expense	-	-		-	485		
(6020) Travel & Meetings	-	-	2,386	1,000		1,000	
(6025) Advertising/Printing Services	-	-		-			
(6030) Dues & Subscriptions	-	-		-			
(6050.30) Utility Services-Telephone Services	297	261	260	300	292	300	300
Total	**19,374**	**15,690**	**18,093**	**17,600**	**16,138**	**16,700**	**15,300**
100-15-150 General-Electoral-City Attorney							
(6040.10) Contract Services-Outside Contracts	-						
(6040.75) Contract Services - Legal Services	795,811	565,872	667,925	600,000	797,887	650,000	700,000
Total	**795,811**	**565,872**	**667,925**	**600,000**	**797,887**	**650,000**	**700,000**
100-20-200 General-Administration-Administration							
(5000.10) Salaries-Regular Salaries	612,481	887,138	940,736	980,800	1,189,795	767,200	876,900
(5000.20) Salaries-Regular Hourly	40,035	2,805	3,958	4,500	540	4,000	-
(5000.30) Salaries-Limited Hourly	5,673	7,554	18,014	26,600	19,617	15,000	-
(5010.10) Overtime-Full-Time	357	3,520	9,417	2,000	6,988	5,000	3,000
(5010.20) Overtime-Part-Time	276	495		-			
(5010.30) Overtime-Limited Part-Time					930		
(5100.10) Fringe Benefits-FICA/MEDICARE	50,617	57,059	58,354	55,000	64,775	48,700	41,200
(5100.20) Fringe Benefits-Compensation Insurance	17,844	20,900	16,000	20,000	20,004	20,000	10,000
(5100.30) Fringe Benefits-Unemployment Insurance	7,646	-					
(5100.40) Fringe Benefits-Health Insurance	48,021	79,191	81,664	82,200	81,747	66,900	92,300
(5100.70) Fringe Benefits-Auto Allowance	-	-					
(5100.75) Fringe Benefits - LTD/STD	6,316	8,907	10,531	3,100	11,953	13,000	5,000
(5100.80) Fringe Benefits-Vision	441	649	614	600	1,690	600	700
(5100.85) Fringe Benefits - Dental	1,985	3,161	4,305	4,100	4,931	4,000	4,700
(5100.90) Fringe Benefits-Life	511	860	1,038	1,100	1,076	1,000	600
(5100.95) Fringe Benefits - 457(b) ER Contribution	15,000	22,926	116		42,750		
(5100.96) Fringe Benefits - 401(a) ER Contribution					745		6,000
(5300.10) Retirement-Retiree Benefits	13,750				16,147		
(5300.15) Retirement - Retiree Insurance	3,767		5,584				

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

ADMINISTRATION AND ELECTED

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(5300.20) Retirement-PERS employer costs	87,565	88,755	98,337	100,000	114,583	99,000	91,000
(5300.25) Retirement - PERS employee pickup	9,174	3,295					
(6000) Supplies	-						
(6000.10) Supplies-Office Supplies	6,025	5,160	24,733	8,000	8,775	2,000	7,500
(6000.20) Supplies-Non-Durable	5,307	6,967	1,523		5,532	1,500	1,500
(6000.40) Supplies-Durable	152	-	462		735	1,000	1,000
(6000.50) Supplies-Medical	-	-					
(6010.10) Machinery & Equipments-Machinery & Equipment	-	4,924	893	1,000			
(6010.20) Machinery & Equipments-Office Equipment	470				4,797		
(6010.40) Machinery & Equipments-Computer Software	960	960					
(6010.50) Machinery & Equipments-Computer Hardware	990					15,000	
(6014) Training	-	3,132		4,000	4,799	4,000	4,000
(6016) Uniform Expense	-	4,196	570	2,000	1,767	1,000	1,000
(6020) Travel & Meetings	16,251	20,461	28,516	15,000	16,826	15,000	15,000
(6025) Advertising/Printing Services	16,489	21,182	44,940	27,000	11,732	10,000	11,000
(6030) Dues & Subscriptions	44,284	52,934	55,268	56,000	83,561	75,000	82,500
(6036) Settlements					1,312,500		
(6040.10) Contract Services-Outside Contracts	81,274	93,608	83,236	80,000	120,441	105,000	120,000
(6040.45) Contract Services-Sewer Maintenance		370					
(6040.75) Contract Services-Legal Services		1,152			81,417		
(6040.95) Contract Services-Other Professional Services		1,210	1,797				62,000
(6050.30) Utility Services-Telephone Services	5,727	4,857	4,990	5,000	4,003	5,000	4,000
(6050.40) Utility Services-Cellular Services	2,820	3,730	5,209	5,500	7,136	6,600	6,600
(6050.60) Utility Services-Cable	520	883	916	1,000	903	1,000	100
(6050.65) Utility Services - Internet	1,070	2,282	6,319	5,000	6,397	6,200	6,500
(6055) Copier Repair/Services	15,501	12,251	10,549	10,000	10,074	10,100	9,500
(6060) Mail/ Postal Expense	221	302	116		106		
(6065) Liability Insurance							75,000
(6070.10) Fuel-Regular Unleaded Fuel	899	435	1,077		895		
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Se	-	2,402					
(6081) Permits and Fees	75	30					
(6084.20) Bank Fees Credit Card Charges			141		242		
(7026) Promotions		438			1,617		
(7120.10) Administrative Costs-PERS Health	173						
Total	**1,120,667**	**1,431,081**	**1,519,923**	**1,499,500**	**3,262,526**	**1,302,800**	**1,538,600**

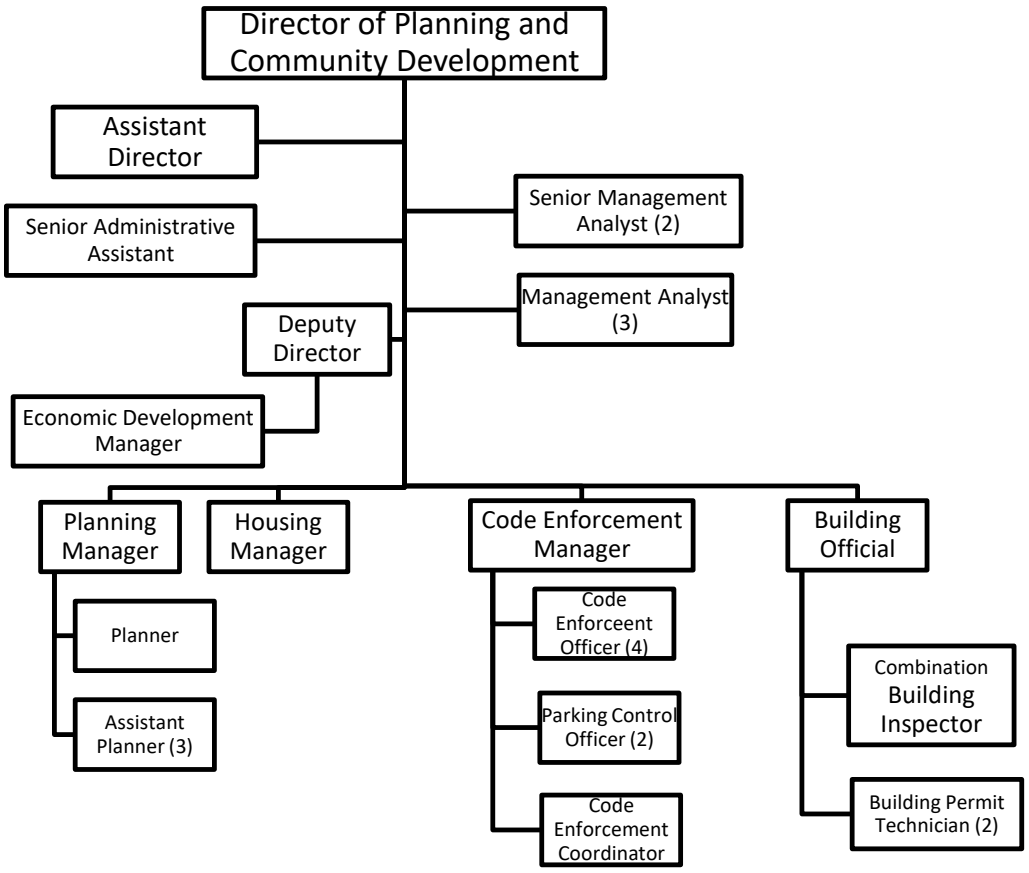
City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

ADMINISTRATION AND ELECTED

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
**New Department Created, see "Public Affairs-Information Technology"*							
100-20-210 General-Administration - Community Promotion							
(5000.30) Salaries-Limited Hourly	-	5,475	13,904	20,000			
(5100.10) Fringe Benefits-FICA/MEDICARE		419	1,064				
(6000.10) Supplies-Office Supplies	1,207	1,711	719				
(6000.20) Supplies-Non-Durable	879	4,239	257	1,000	1,892		
(6000.40) Supplies-Durable	939	32,029	260	1,000	17		
(6010.10) Machinery & Equipments-Machinery & Equipment	-	10,275	3,617	5,000			
(6010.40) Machinery & Equipments-Computer Software	40	40					
(6010.50) Machinery & Equipments-Computer Hardware	3,888						
(6014) Training			1,795	-			
(6016) Unfirom Expense		435			429		
(6020) Travel & Meetings	1,283	255	2,088	3,000	3,096		
(6025) Advertising/Printing Services	13,463	48,070	57,543	75,000	108,733		
(6030) Dues & Subscriptions	3,144	2,939	1,713		4,751		
(6040.10) Contract Services-Outside Contracts	2,539	58,604	7,188		13,003		
(6040.65) Contract Services - Equip/Software Maint-Repairs			569				
(6040.95) Contract Services - Other Professional Services	-	3,777	76,299	-	87,551		
(6050.60) Utility Services-Cable	303	468	611	600	602		
(6060) Mail/ Postal Expense	-	80					
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Se	-	1,073					
(7026) Promotions				-	120		
Total	**27,685**	**169,889**	**167,627**	**105,600**	**220,194**	**0**	**0**
ADMINISTRATION - ELECTED TOTAL	**2,392,931**	**2,473,576**	**2,703,951**	**2,736,200**	**4,804,612**	**2,221,900**	**2,828,200**

City of Montebello
Organizational Chart and Position Listing
Fiscal Year 2024-25

COMMUNITY DEVELOPMENT



Community Development Position Listing

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
Director of Planning and Community Development	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Director of Planning and Community Developmen	1.0	1.0	1.0	1.0	1.0	0.0
Deputy Director - Economic Development	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Building Official	**1.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Housing Manager	1.0	1.0	1.0	1.0	1.0	0.0
Planning Manager	1.0	1.0	1.0	1.0	1.0	0.0
Economic Development Manager	0.0	1.0	1.0	1.0	1.0	0.0
Planner	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Planner	**2.0**	**2.0**	**2.0**	**2.0**	**3.0**	**1.0**
Code Enforcement Manager	1.0	1.0	1.0	1.0	1.0	0.0
Code Enforcement Coordinator	1.0	1.0	1.0	1.0	1.0	0.0
Code Enforcement Officer	4.0	4.0	4.0	4.0	4.0	0.0
Parking Control Officer	0.0	2.0	2.0	2.0	2.0	0.0
Combination Building Inspector	**1.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Building Permit Technician	**2.0**	**0.0**	**0.0**	**0.0**	**2.0**	**2.0**
Senior Management Analyst	**1.0**	**1.0**	**1.0**	**1.0**	**2.0**	**1.0**
Management Analyst	**2.0**	**2.0**	**2.0**	**2.0**	**3.0**	**1.0**
Senior Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.0
	21.0	**20.0**	**20.0**	**20.0**	**28.0**	**8.0**

City of Montebello
Department Narrative
Fiscal Year 2024-25

COMMUNITY DEVELOPMENT

Mission Statement

The mission of the Planning and Community Development Department (the “Planning Department”) is to advance the City of Montebello (the “City”) towards a future that is safe, prosperous, and resilient. This mission encompasses fostering economic growth and sustainable development, while also facilitating the advancement of business and commerce in alignment with community-wide values and objectives. With a direct responsibility for upholding and enforcing all relevant City, state, and federal regulations, the Planning Department is dedicated to enhancing the overall quality of life and cultivating a stable, financially healthy community.

Department Description

The Planning Department includes five divisions. These divisions are listed as follows: 1) Planning Division; 2) Economic Development Division; 3) Code Enforcement/Parking Enforcement Division; 4) Housing Division; and 5) Building and Safety Division.

The Planning Division plays a vital role in shaping the City's future through comprehensive long-range planning initiatives as well as day-to-day planning efforts. This includes overseeing and maintaining the General Plan and ensuring the effective implementation of goals and policies outlined in policy documents such as the General Plan and the 6th Cycle Housing Element (2021-2029). Moreover, the Planning Division is committed to streamlining development processes by focusing on being responsive to the public and customer needs as well as keeping up with the need for future planning efforts and specific plans, while also diligently managing ongoing implementation efforts, such as those outlined in the Downtown Montebello Specific Plan and Montebello Hills Specific Plan. In addition, the Planning Division handles all day-to-day requests related to land use entitlements and discretionary actions. This effort includes managing the public counter and handling all zoning matters and development standards associated with land use actions within the City.

The Economic Development Division is dedicated to fostering a thriving business environment by attracting new enterprises and nurturing existing ones. Central to its mission is establishing and maintaining transparent communication channels with the business community to encourage retention and growth. By strategically activating compatible land uses, the Economic Development Division revitalizes key areas of the City in accordance with the vision outlined in the General Plan and the City's Economic Prosperity Action Plan.

The Code Enforcement Division is entrusted with upholding and enforcing the regulations outlined in the Montebello Municipal Code, ranging from property maintenance to preventing illegal construction and unlicensed business operations. Following the full integration of parking enforcement functions in 2022, the division's scope has expanded to include the regular enforcement of parking regulations. This broader mandate aims to facilitate the proper maintenance and cleanliness of public streets and rights-of-way, ensuring compliance with both state and local regulations. By enhancing enforcement efforts, the division contributes to improving the overall quality of life in Montebello and its surrounding region.

The Housing Division manages the City's five-year Consolidated Plan and Annual Action Plan, as well as the Community Development Block Grant/HOME programs and community assistance programs administered through the U.S. Department of Housing and Urban Development (“HUD”). The Housing Division serves as a vital resource for the community, providing essential information on housing resources and facilitating connections to improve the quality of life for all residents and stakeholders in Montebello.

The Building & Safety Division is responsible for assisting, enforcing, and administering the compliance of the Building Code. This division provides services including plan checking, inspections of all new construction and renovated structures, Capital Improvement Projects, additions, and remodeling including all major heating, ventilation and air conditioning units, electrical, plumbing, and structural systems. Other responsibilities include the issuance of Building, Electrical, Plumbing, and Mechanical systems permits.

City of Montebello
Department Narrative
Fiscal Year 2024-25

COMMUNITY DEVELOPMENT

Summary of Notable Accomplishments During Fiscal Year 2023 – 2024

- Planning Division – On April 10, 2024, the City Council conducted a public hearing to approve 2040 General Plan, Downtown Montebello Specific Plan, Bicycle Master Plan, and Environmental Impact Report . This marks the first comprehensive General Plan update since 1973.

- Housing Division – The Housing Division received clearance of all findings as a result of the FY 2022 remote monitoring of the City's HOME investment Partnerships (HOME) program. Housing staff worked diligently to remedy the findings and submitted the final monitoring report to HUD. As a result, HUD notified the City it has officially closed all findings due to providing satisfactory corrective actions.

- Housing Division – CDBG funding has made a significant impact, providing over $235,000 in recreation scholarships to residents and distributing 177,000 pounds of fresh produce to those facing food insecurity through the YMCA. Additionally, a Fair Housing Workshop in Montebello offered tenants essential information on fair housing laws, eviction protection, and rent increases. Furthermore, the Housing Rights Center has served over 68 individuals, offering crucial assistance on housing issues and discrimination.

- Cesar Chavez Foundation – the Vista de J.J. Rodriguez Affordable Housing Project (Phase 1) includes 63 affordable housing units including units dedicated to victims of domestic. This project will provide much needed housing for downtown Montebello.

- Topgolf project – The forthcoming Topgolf facility is poised to become a premier entertainment destination for the entire San Gabriel Valley community and a key economic partner for the City.

- Montebello Hills Specific Plan – implemented goals and policies and managed clearances for permit issuance for construction of new housing units in connection with Phase B of the Metro Heights at Montebello Hills project.

- Economic Development – The City is currently in the process of preparing an Economic Development Strategic Plan. The Strategic Plan identifies key action areas for the City to undertake and implement over the next three years. The Strategic Plan is meant to serve as a companion report to the 2040 General Plan and the Downtown Montebello Specific Plan.

Goals/Objectives For Upcoming Fiscal Year 2024 – 2025

- Identify areas within the City of Montebello where long range planning efforts would enhance the quality of life and explore the potential for focused specific plans such as transit-oriented development in the area surrounding Washington Blvd. and Greenwood Avenue in anticipation of the future Greenwood Station.

- Promote new mixed-use housing opportunities, including affordable housing, in areas identified in the City's approved Housing Element.

- Conduct a thorough examination of the current Zoning Code and Design Standards, initiating diagnostic procedures to assess and enhance both the zoning regulations and the development review processes.

- Focus on activating the downtown corridor and attracting mixed-use opportunities as well as commercial/retail uses that complements the Downtown Specific Plan.

- Alleviate street congestion caused by oversized vehicles by enhancing the Municipal Code, equipping parking enforcement personnel with effective tools for enforcement.

D

Performance Measure	Actual FY 2021-22	Actual FY 2022-23	Projected FY 2023-24
Permits Issued	927	1,100	1,200
Code Enforcement Cases closed/resolved	1,900	2,000	2,200

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City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

COMMUNITY DEVELOPMENT

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-50-500 General-Community Development-Administration							
(5000.10) Salaries-Regular Salaries	276,445	196,025	309,410	464,200	435,487	584,300	715,000
(5000.20) Salaries-Regular Hourly	-		731		27,368	21,000	-
(5010.10) Overtime-Full-Time	-	109	676				
(5010.20) Overtime-Part-Time	-						
(5010.30) Overtime-Limited Part-Time	-						
(5100.10) Fringe Benefits-FICA/MEDICARE	20,323	14,172	20,499	17,000	31,550	32,400	40,800
(5100.20) Fringe Benefits-Compensation Insurance	3,840	6,396	3,800	4,000	3,996	4,000	4,000
(5100.30) Fringe Benefits-Unemployment Insurance	-						
(5100.40) Fringe Benefits-Health Insurance	21,249	21,167	34,375	28,400	28,075	34,800	25,100
(5100.70) Fringe Benefits-Auto Allowance	-	-	82				
(5100.75) Fringe Benefits - LTD/STD	2,490	2,951	3,168	1,100	3,905	3,800	5,400
(5100.80) Fringe Benefits-Vision	351	593	515	100	1,213	100	1,500
(5100.85) Fringe Benefits - Dental	1,849	1,105	1,665	900	1,558	900	1,200
(5100.90) Fringe Benefits-Life	208	351	542	500	615	500	600
(5100.96) Fringe Benefits-401(a) ER Contribution					410		4,300
(5300.10) Retirement-Retiree Benefits	14,117		(625)				
(5300.15) Retirement - Retiree Insurance	9,041		2,373				
(5300.20) Retirement-PERS employer costs	22,954	19,432	31,353	25,100	42,087	42,000	50,000
(5300.25) Retirement - PERS employee pickup	-	-					
(6000.10) Supplies-Office Supplies	-		630		2,616	1,000	3,000
(6000.20) Supplies-Non-Durable	492	818	1,495		137	-	
(6000.40) Supplies-Durable					276		
(6010.40) Machinery & Equipments-Computer Software	-	29,640	34,898	36,000	35,550	36,000	38,100
(6010.50) Machinery & Equipments-Computer Hardware	-	3,662	2,212				
(6014) Training	-				4,332		
(6016) Uniform Expense			3,627		1,400		1,500
(6020) Travel & Meetings	777	97	783	4,000	4,324	2,500	3,000
(6025) Advertising/Printing Services	956	1,708	2,226	7,500	7,959	20,000	15,000
(6030) Dues & Subscriptions	12,135	8,261	10,460	15,000	10,491	10,000	21,000
(6040.10) Contract Services-Outside Contracts	9,900	5,850	432		359	-	
(6040.60) Contract Services-Building Maintenance/Repairs	-					15,000	
(6040.65) Contract Services - Equipment/Software Maint-Repair	-						
(6050.10) Utility Services-Electricity Usage	8,958	9,370	17,354	12,000	21,321	20,000	22,000
(6050.20) Utility Services-Water Usage	2,012	270	401	400	554	500	500
(6050.30) Utility Services-Telephone Services	527	282	61	-	51		
(6050.40) Utility Services-Cellular Services	323	3,323	4,473	5,000	4,203	4,400	4,200
(6050.50) Utility Services-Gas Usage	-						
(6055) Copier Repair/Services	4,303	7,860	8,160	7,900	7,621	7,500	8,000
(6060) Mail/ Postal Expense	30	26			165		
(6065) Liability Insurance	158,159	142,296	143,000	143,000	143,004	143,000	75,000
(6070.10) Fuel-Regular Unleaded Fuel	98	631	644	1,500	358	500	1,000
(6070.20) Fuel-Diesel	-	-					
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	4,621		812	6,000	100	-	
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-						
(6083) Furniture & Fixtures Purchases						20,000	
(6081) Permits and Fees	-						
(7120.10) Administrative Costs-PERS Health	108						
Total	**576,266**	**476,395**	**640,232**	**779,600**	**821,085**	**1,004,200**	**1,040,200**
100-50-510 General-Community Development-Facilities							
(5000.10) Salaries-Regular Salaries	804	-	-	-		-	
(5000.20) Salaries-Regular Hourly	505	-	-	-		-	
(5000.30) Salaries-Limited Hourly	81	-	-	-		-	
(5010.10) Overtime-Full-Time	281	-	-	-		-	
(5010.20) Overtime-Part-Time	47	-	-	-		-	
(5100.10) Fringe Benefits-FICA/MEDICARE	128	-	-	-		-	
(5100.20) Fringe Benefits-Compensation Insurance	-	-	-	-		-	
(5100.40) Fringe Benefits-Health Insurance	178	-	-	-		-	
(5100.50) Fringe Benefits-Uniform Allowance	-	-	-	-		-	
(5100.75) Fringe Benefits - LTD/STD	-	-	-	-		-	

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

COMMUNITY DEVELOPMENT

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(5100.80) Fringe Benefits-Vision	2	-	-	-		-	
(5100.85) Fringe Benefits - Dental	(34)	-	-	-		-	
(5100.90) Fringe Benefits-Life	3	-	-	-		-	
(5300.15) Retirement - Retiree Insurance	-	-	-	-		-	
(5300.20) Retirement-PERS employer costs	135	-	-	-		-	
(5300.25) Retirement - PERS employee pickup	69	-	-	-		-	
(6000.10) Supplies-Office Supplies	-	-	-	-		-	
(6000.20) Supplies-Non-Durable	-	-	-	-		-	
(6000.30) Supplies-Janitorial	-	-	-	-		-	
(6000.40) Supplies-Durable	-	-	-	-		-	
(6000.50) Supplies-Medical	-	-	-	-		-	
(6010.30) Machinery & Equipments-Small Tools	-	-	-	-		-	
(6014) Training	-	-	-	-		-	
(6020) Travel & Meetings			36	-		-	
(6025) Advertising/Printing Services	-	-	-	-		-	
(6040.10) Contract Services-Outside Contracts	-	-	-	-		-	
(6040.35) Contract Services - Custodial Services	-	-	-	-		-	
(6040.60) Contract Services-Building Maintenance/Repairs	-	-	-	-		-	
(6050.20) Utility Services-Water Usage	-	-	-	-		-	
(6050.30) Utility Services-Telephone Services	-	48	559	-		-	
(6050.40) Utility Services-Cellular Services	294	148	25	-	25	-	
(6070.20) Fuel-Diesel	-	-	-	-		-	
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-	-	-	-		-	
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-	-	-	-		-	
(7050) Miscellaneous Expense	-	-	-	-		-	
(7120.10) Administrative Costs-PERS Health	-	-	-	-		-	
Total	**2,493**	**196**	**620**	**-**	**25**	**-**	**-**

100-50-520 General-Community Development-Planning

(5000.10) Salaries-Regular Salaries	86,231	233,329	360,740	460,900	506,396	548,200	475,000
(5000.20) Salaries-Regular Hourly	1,280	20,830	31,659	10,000	1,464	2,000	-
(5000.30) Salaries-Limited Hourly	47,346	4,891	2,267	3,000	4,784	7,000	-
(5000.40) Salaries-Stipend	3,193	2,757	1,293		507		1,000
(5010.10) Overtime-Full-Time	81	1,443	1,052		461		
(5010.30) Overtime-Limited Part-Time	136	73					
(5100.10) Fringe Benefits-FICA/MEDICARE	10,365	19,888	29,455	28,000	38,077	39,600	42,500
(5100.20) Fringe Benefits-Compensation Insurance	12,840	5,700	5,700	6,000	6,000	6,000	6,000
(5100.30) Fringe Benefits-Unemployment Insurance	11,700	251	5				
(5100.40) Fringe Benefits-Health Insurance	11,468	35,771	38,612	41,700	35,567	31,300	26,400
(5100.75) Fringe Benefits - LTD/STD	638	1,695	3,069	400	3,655	3,400	5,100
(5100.80) Fringe Benefits-Vision	218	184	189	200	450	200	100
(5100.85) Fringe Benefits - Dental	174	1,287	1,411	1,600	1,175	1,100	500
(5100.90) Fringe Benefits-Life	46	226	376	400	386	400	500
(5300.15) Retirement - Retiree Insurance	(106)		2,640				
(5300.20) Retirement-PERS employer costs	8,990	25,468	41,057	46,700	50,716	50,700	59,000
(5300.25) Retirement - PERS employee pickup	-	-					
(5300.30) Retirement-401 a(h) First Mercantile	50	365	1,398		1,200		
(6000.10) Supplies-Office Supplies	3,360	1,091	1,232	2,000	1,866	2,000	2,000
(6000.20) Supplies-Non-Durable	4,446	2,190	1,544	1,500	1,109	1,500	1,500
(6000.40) Supplies-Durable		949					
(6000.50) Supplies-Medical	-						
(6010.20) Machinery & Equipments-Office Equipment	-						
(6010.50) Machinery & Equipments-Computer Hadware					4,851		
(6014) Training	190	395					
(6020) Travel & Meetings	75		2,490	7,000	4,450	2,500	2,500
(6025) Advertising/Printing Services	22,809	21,259	10,674	34,000	14,399	15,000	15,000
(6030) Dues & Subscriptions	192		170	1,500	1,315	1,000	1,000
(6040.10) Contract Services-Outside Contracts	66,393	5,197	4,284				
(6040.95) Contract Services - Other Professional Services	-	-	21,000	42,000	42,000	42,000	30,000
(6050.30) Utility Services-Telephone Services	-			-			

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

COMMUNITY DEVELOPMENT

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6050.40) Utility Services-Cellular Services	1,547	1,741	1,545	1,600	1,619	1,600	1,500
(6055) Copier Repair/Services	1,495						
(6060) Mail/ Postal Expense	-	34	85		204		
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-						
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-						
(6081) Permits and Fees	-		981		214		
(7120.10) Administrative Costs-PERS Health	48						
Total	**295,205**	**387,014**	**564,928**	**688,500**	**722,865**	**755,500**	**669,600**

100-50-530 General-Community Development-Code Enforcement

(5000.10) Salaries-Regular Salaries	88,915	224,591	352,437	419,800	397,219	491,900	514,200
(5000.20) Salaries-Regular Hourly	8,132		7,884		7,378	8,000	-
(5000.30) Salaries-Limited Hourly	14,311		21,924	21,000	12,240	18,000	20,000
(5010.10) Overtime-Full-Time	60	75	743		4,251		
(5100.10) Fringe Benefits-FICA/MEDICARE	8,159	16,652	29,005	27,000	32,033	31,300	41,400
(5100.20) Fringe Benefits-Compensation Insurance	15,852	6,200	10,000	10,000	9,996	10,000	15,000
(5100.30) Fringe Benefits-Unemployment Insurance	2,003						
(5100.40) Fringe Benefits-Health Insurance	13,194	20,933	31,968	47,700	46,252	45,200	61,900
(5100.50) Fringe Benefits-Uniform Allowance			1,917		2,500		3,000
(5100.75) Fringe Benefits - LTD/STD	490	1,461	2,906	400	3,096	3,200	3,700
(5100.80) Fringe Benefits-Vision	160	216	471	300	330	400	800
(5100.85) Fringe Benefits - Dental	170	494	1,530	2,200	2,539	2,700	3,100
(5100.90) Fringe Benefits-Life	70	219	443	400	521	500	500
(5300.15) Retirement - Retiree Insurance	4,141		2,186				
(5300.20) Retirement-PERS employer costs	10,370	22,414	37,568	42,400	39,727	38,200	50,000
(5300.25) Retirement - PERS employee pickup	2,026	1,407					
(5300.30) Retirement-401 a(h) First Mercantile	-						
(6000.10) Supplies-Office Supplies	27		159	500	304	500	1,000
(6000.20) Supplies-Non-Durable	963	1,264	663	1,200	977	1,000	2,500
(6000.30) Supplies-Janitorial	272						
(6000.40) Supplies-Durable	-		1,162	3,400	5,122	3,400	2,000
(6010.10) Machinery & Equipments					38,200		
(6010.40) Machinery & Equipments-Computer Software			525				
(6010.50) Machinery & Equipments-Computer Hadware			214	5,000		-	
(6014) Training	-	1,025	40		1,174	1,000	1,500
(6016) Uniform Expense		1,337	2,978		2,416	5,000	4,500
(6020) Travel & Meetings	-		216			-	
(6025) Advertising/Printing Services	454	426	212	450	87	500	500
(6030) Dues & Subscriptions	9,092	8,708	10,889	15,000	12,296	12,000	12,400
(6040.10) Contract Services-Outside Contracts	4,031	3,212	51,487	437,000	183,938	215,000	200,000
(6040.75) Contract Services - Legal Services	6,113		20,955	25,000	48,816	30,000	30,000
(6050.40) Utility Services-Cellular Services	1,398	1,109	864	1,000	1,723	1,700	2,100
(6060) Mail/ Postal Expense	-						
(6070.10) Fuel-Regular Unleaded Fuel	1,339	1,621	3,190	6,600	3,454	5,000	7,000
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-	2,831	2,785	3,000	503	5,000	5,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments		414	5,510		2,267		
(6081) Permits and Fees	-						
(7035) Lease Payment	-						
(7050) Miscellaneous Expense	-						
(7120.10) Administrative Costs-PERS Health	55						
Total	**191,797**	**316,609**	**602,831**	**1,069,350**	**859,359**	**929,500**	**982,100**

**Effective FY 2024-25, Building moved back to Community Development*
**Effective FY 2022-23, Building is part of Public Works*

100-50-540 General-Community Development-Building

(5000.10) Salaries-Regular Salaries	43,040	141,389	174,768	-		-	179,500
(5000.20) Salaries-Regular Hourly			7,186				
(5000.30) Salaries-Limited Hourly	160			-		-	
(5010.10) Overtime-Full-Time	-	93	387	-		-	11,000
(5100.10) Fringe Benefits-FICA/MEDICARE	3,305	10,135	12,816	-		-	13,500
(5100.20) Fringe Benefits-Compensation Insurance	7,680	1,296	1,000	-		-	25,000

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

COMMUNITY DEVELOPMENT

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(5100.30) Fringe Benefits-Unemployment Insurance	-			-		-	
(5100.40) Fringe Benefits-Health Insurance	8,569	19,915	22,694	-		-	19,700
(5100.75) Fringe Benefits - LTD/STD	374	920	976	-		-	300
(5100.80) Fringe Benefits-Vision	35	110	38	-		-	100
(5100.85) Fringe Benefits - Dental	139	424	278	-		-	500
(5100.90) Fringe Benefits-Life	32	118	171	-		-	200
(5300.15) Retirement - Retiree Insurance	1,555		1,552	-		-	
(5300.20) Retirement-PERS employer costs	4,896	14,389	18,292	-		-	18,600
(5300.25) Retirement-PERS employee pickup		300		-		-	
(6000.10) Supplies-Office Supplies	-			-		-	500
(6000.20) Supplies-Non-Durable	-	55	30	-		-	-
(6000.40) Supplies-Durable		648	4,940	-		-	-
(6010.40) Machinery & Equipments-Computer Software				-		-	
(6010.50) Machinery & Equipments-Computer Hadware				-		-	
(6014) Training	-			-		-	
(6020) Travel & Meetings	-			-		-	1,000
(6025) Advertising/Printing Services	-	66		-		-	500
(6030) Dues & Subscriptions	-	295		-		-	1,000
(6040.10) Contract Services-Outside Contracts	286,527	302,821	250,264	-		-	16,000
(6040.95) Contract Services-Other Professional Services							450,000
(6050.30) Utility Services-Telephone Services	11,684	10,468	9,642	-		-	9,100
(6050.40) Utility Services-Cellular Services	-			-		-	
(6050.65) Utility Services - Internet	2,555	2,509	2,760	-		-	3,300
(6060) Mail/ Postal Expense	-			-		-	
(6070.10) Fuel-Regular Unleaded Fuel	-			-		-	
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-			-		-	1,000
(6081) Permits and Fees	16,713	4,296	9,871	-	10,713	-	
(7035) Lease Payment	-			-		-	
(7120.10) Administrative Costs-PERS Health	40			-		-	
Total	**387,304**	**510,247**	**517,665**	**-**	**10,713**	**-**	**750,800**

100-50-550 General-Community Development-Commercial Cannabis

(6040.10) Contract Services-Outside Contracts	81,761	33,324	13,875	25,000	7,853	25,000	15,000
(6040.75) Contract Services - Legal Services	74,314	16,294	29,911	40,000	4,216	25,000	10,000
(7050) Miscellaneous Expense	3,000						
Total	**159,075**	**49,618**	**43,786**	**65,000**	**12,069**	**50,000**	**25,000**

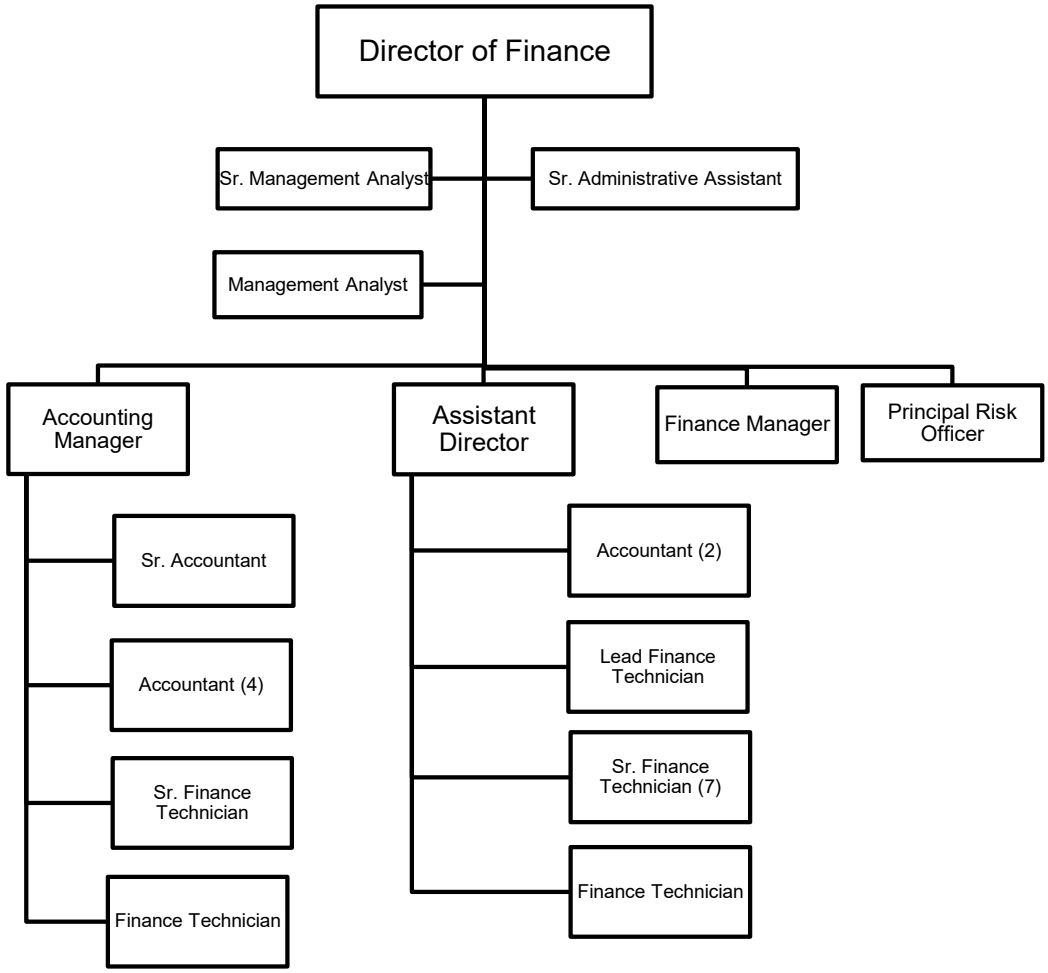
100-50-590 General-Community Development-General Plan Update

(6000.10) Suplies-Office Supplies	-	319					
(6020) Travel & Meetings		46					
(6025) Advertising/Printing Services		804					
(6040.10) Contract Services-Outside Contracts		160					
(6040.95) Contract Services - Other Professional Services	-	10,866			299,638		
(7050) Miscellaneous Expense	-						
Total	**-**	**12,195**	**-**	**-**	**299,638**	**-**	**-**

COMMUNITY DEVELOPMENT TOTAL	**1,612,140**	**1,752,274**	**2,370,062**	**2,602,450**	**2,725,754**	**2,739,200**	**3,467,700**

City of Montebello
Organizational Chart and Position Listing
Fiscal Year 2024-25

FINANCE



Finance Position Listing

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
Director of Finance	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Director or Finance	1.0	1.0	1.0	1.0	1.0	0.0
Accounting Manager	1.0	1.0	1.0	1.0	1.0	0.0
~~**Accounting Supervisor**~~	~~**1.0**~~	~~**1.0**~~	~~**0.0**~~	~~**0.0**~~	~~**0.0**~~	0.0
Finance Manager	0.0	0.0	1.0	1.0	1.0	0.0
Principal Risk Officer	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Senior Management Analyst	1.0	1.0	1.0	1.0	1.0	0.0
Management Analyst	1.0	1.0	1.0	1.0	1.0	0.0
Senior Accountant	0.0	0.0	1.0	1.0	1.0	0.0
Accountant	**4.0**	**5.0**	**5.0**	**5.0**	**6.0**	**1.0**
Lead Finance Technician	0.0	0.0	1.0	1.0	1.0	0.0
Senior Finance Technician	5.0	5.0	8.0	8.0	8.0	0.0
Finance Technician	5.0	5.0	2.0	2.0	2.0	0.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.0
	21.0	**22.0**	**24.0**	**24.0**	**26.0**	**2.0**

City of Montebello
Department Narrative
Fiscal Year 2024-25

FINANCE

Mission Statement
The Finance Department's mission is to maintain financial records in conformity with generally accepted accounting principles (GAAP) and compliance with State and Federal laws while safeguarding the City's resources. Additionally, the Finance Department is developing and maintaining effective and efficient financial planning, reporting, and forecasting to support operating departments in achieving their program objectives and providing elected officials, the City Manager, and the public with accurate and transparent financial information.

Department Description
The Finance Department is responsible for accounting, budget preparation and monitoring, payroll, accounts payable, procurement, debt administration, contract tracking, fee, and revenue collection, asset tracking, investments, grant compliance, accounts receivable, financial reporting and auditing, and related finance tasks and functions.

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Summary of Notable Accomplishments During Fiscal Year 2023 – 2024
- Continuous city-wide training on purchasing policies and procedures.
- Adopted Procurement Policy including Federal funds.
- Provided Budget Survey meeting with residents.
- Leveraged NWS features to Improve Payroll accuracy and efficiency:
- Implemented Accounts Receivable function – Began cleaning up old outstanding AR invoices and submitted delinquent accounts to our collection agency.
- Used Misc. billing to streamline tracking of Retiree Medical – This significantly improves tracking and reduces the possibility of the City paying medical insurance for former employees who passes away or who stopped reimbursing the City.

Goals/Objectives For Upcoming Fiscal Year 2024 – 2025
- Continuous city-wide training on purchasing policies and procedures.
- Implement electronic W2 for 2024.
- Implement time off request workflow.
- Implement web-based Tyler Cashiering.
- Implement Tyler Payments.
- Update Accounts Receivable policies and procedures.
- Introduce standardized payroll deadline calendar.
- Achieve a budget surplus.
- Optimize revenue collections (e.g. Top Golf fees, Parks and Recreation fees, Building Permit fees)
- Continue community engagement and educational forums for residents to be more involved.

Department Performance Measures

Performance Measure	Actual FY 2022-23	Actual FY 2023-24	Projected FY 2024-25
Invoices processed	9,258	9,555	10,000
Vendor Payments Processed within thirty (30) days	95%+	96%+	98%+
Number of ACH Payments Processed	1,550	1,589	2,000
CAFR Presented to City Council by 12/31	No	No	Yes

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

FINANCE

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-40-400 General-Finance-Finance Administration							
(5000.10) Salaries-Regular Salaries	966,381	882,315	1,001,014	1,082,200	1,138,815	1,309,100	1,315,000
(5000.20) Salaries-Regular Hourly	2,369		4,133		240		
(5000.30) Salaries-Limited Hourly	-	21,392	26,464	23,000	16,493	30,000	50,000
(5010.10) Overtime-Full-Time	4,885	1,370	2,500	2,500	11,449	8,000	15,000
(5010.30) Overtime-Limited Part-Time	-						
(5100.10) Fringe Benefits-FICA/MEDICARE	70,752	65,557	72,937	72,000	81,470	94,000	101,400
(5100.20) Fringe Benefits-Compensation Insurance	61,896	30,696	30,000	30,000	30,000	30,000	10,000
(5100.30) Fringe Benefits-Unemployment Insurance	7,655	6,913	3,486				
(5100.40) Fringe Benefits-Health Insurance	118,798	88,500	96,925	105,800	100,219	130,100	108,000
(5100.70) Fringe Benefits-Auto Allowance	-	-					
(5100.75) Fringe Benefits - LTD/STD	9,128	9,788	10,090	2,300	11,251	11,000	11,300
(5100.80) Fringe Benefits-Vision	1,257	1,368	1,364	500	2,307	500	1,000
(5100.85) Fringe Benefits - Dental	1,375	1,134	2,842	3,600	2,793	4,100	3,100
(5100.90) Fringe Benefits-Life	632	792	1,178	1,100	1,124	1,100	1,000
(5100.96) Fringe Benefits-401(a) ER Contribution					173		2,600
(5300.10) Retirement-Retiree Benefits	6,900						
(5300.15) Retirement - Retiree Insurance	9,161		6,610				
(5300.20) Retirement-PERS employer costs	97,501	85,973	102,761	105,700	109,797	110,000	122,000
(5300.25) Retirement - PERS employee pickup	26,688	8,059					
(5300.30) Retirement-401 a(h) First Mercantile	20						
(6000) Supplies	133	1,278					
(6000.10) Supplies-Office Supplies	6,103	5,665	15,127	10,000	18,690	12,500	15,000
(6000.20) Supplies-Non-Durable	10,242	5,900	4,801	5,000	757	3,000	1,000
(6000.40) Supplies-Durable	1,871	-	926		(148)		
(6000.50) Supplies-Medical	-						
(6010.10) Machinery & Equipments-Machinery & Equipment	1,862	152					
(6010.20) Machinery & Equipments-Office Equipment	1,316	2,107	887			2,500	-
(6010.40) Machinery & Equipments-Computer Software	497	850	8,284		3,958	23,500	-
(6010.50) Machinery & Equipments-Computer Hardware	1,986	2,578	1,436	1,500		2,500	-
(6014) Training	20,465	7,534	19,242	12,000	18,854	12,500	12,500
(6016) Uniform Expense			2,280	1,000		1,250	1,000
(6020) Travel & Meetings	1,149	86	3,985	15,000	12,496	15,000	10,000
(6025) Advertising/Printing Services	1,003	5,616	5,778	6,000	8,198	7,500	15,000
(6030) Dues & Subscriptions	2,193	9,333	7,551	8,500	8,207	7,500	7,500
(6032) Insurance			150				
(6040.10) Contract Services-Outside Contracts	470,472	519,345	825,760	775,000	664,970	790,000	700,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	42,998	74,588	62,205	60,000	55,966	70,000	60,000
(6040.90) Contract Services-Audit Services	74,621	82,156	74,635	80,000	40,650	115,000	60,000
(6040.95) Contract Services-Other Professional Services		46,000		5,000	22,921	35,000	12,000
(6050.10) Utility Services-Electricity Usage	70,929	77,780	92,856	80,000	105,684	120,000	125,000
(6050.20) Utility Services-Water Usage	14,464	31,126	29,282	28,000	26,920	3,000	30,000
(6050.30) Utility Services-Telephone Services	10,342	9,835	8,541	9,000	8,448	9,800	8,100
(6050.40) Utility Services-Cellular Services	492	1,200	1,309	1,500	1,402	1,500	1,400
(6050.50) Utility Services-Gas Usage	353	378	563	500	708	900	600
(6050.60) Utility Services-Cable	165	270	202	300			
(6050.65) Utility Services - Internet	2,805	2,777	3,193	3,200	3,206	3,100	3,100

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

FINANCE

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6055) Copier Repair/Services	18,637	12,402	11,437	10,700	11,407	10,700	12,600
(6060) Mail/ Postal Expense	24,688	20,523	11,524		12,002		12,000
(6065) Liability Insurance							25,000
(6070.10) Fuel-Regular Unleaded Fuel	32						
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Service	50						
(6081) Permits and Fees	6,105	2,000	4,380	-			
(6083) Furniture & Fixtures Purchases	-		9,429		10,405		
(6084.10) Bank fees-Bank Analysis charges	7,915	23,635	23,420	27,000	10,655	27,000	
(6084.20) Bank fees-Credit card charges	35,116	35,262	52,310	46,000	61,724	46,000	80,000
(6084.30) Bank fees-Cash Vault Adjustment fees	4						
(6084.40) Bank fees-HDL Business License Admin		16,147	29,277	35,000	32,669	35,000	35,000
(7020) Note Principal	887	887	887		887		
(7022) Interest Expense			554				
(7050) Miscellaneous Expense	-	25	87		8,600		
(7120.10) Administrative Costs-PERS Health	557						
Total	**2,215,850**	**2,201,292**	**2,674,602**	**2,648,900**	**2,656,367**	**3,082,650**	**2,967,200**

100-40-410 General-Finance-Purchasing

(6000.10) Supplies-Office Supplies	-			-		-	-
(6000.20) Supplies-Non-Durable	-			-		-	-
(6040.10) Contract Services-Outside Contracts	-			-		-	-
(6050.10) Utility Services-Electricity Usage	-			-		-	-
(6050.20) Utility Services-Water Usage	9,665			-		-	-
(6050.30) Utility Services-Telephone Services	889			-		-	-
(6050.50) Utility Services-Gas Usage	14			-		-	-
(6050.65) Utility Services - Internet	-			-		-	-
(6055) Copier Repair/Services	-			-		-	-
(6060) Mail/ Postal Expense	1,150	176	2,288	-	1,007	-	-
(6065) Liability Insurance	-			-		-	-
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-			-		-	-
Total	**11,718**	**176**	**2,288**	**-**	**1,007**	**-**	**-**
FINANCE DEPARTMENT TOTAL	**2,227,568**	**2,201,468**	**2,676,890**	**2,648,900**	**2,657,374**	**3,082,650**	**2,967,200**

100-99- General-Non-Departmental-

(5000.10) Salaries-Regular Salaries		2,100					
(5100.10) Fringe Benefits-FICA/MEDICARE		13,843	16,146		15,693	16,000	16,000
(5100.30) Fringe Benefits-Unemployment Insurance			266				
(5100.80) Fringe Benefits-Vision			51				
(5300.10) Retirement-Retiree Benefits	-	759,506	730,968	800,000	715,418	775,000	720,000
(5300.15) Retirement - Retiree Insurance	-	238,081	272,245	275,000	258,261	250,000	215,000
(6014) Training			143				
(6036) Settlements	3,200		91,250		350,000		
(6040.10) Contract Services-Outside Contracts		6,551	97,910	90,000	101,372	97,000	100,000
(6040.75) Contract Services-Legal Services					47		
(6050.40) Utility Services-Cellular Services	5,784	4,652	13,993		13,601	1,000	1,000
(6081) Permits and Fees					14,279		

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

FINANCE

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(7000) Transfer Out	-						
(7000.20) Transfer Out-to Golf Fund	751,000	471,300					
(7000.35) Transfer Out - Detention Fund	-						
(7000.60) Transfer Out-to CDBG	-						
(7000.85) Transfer Out-to Info Tech Upgrades					3,613,179		
(7020) Note Principal			632,826	321,500	330,966	331,000	393,100
(7022) Principal Retirement					177,999		
(7025) Interest Expense			332,853	161,400	151,873	152,000	742,600
(7026) Promotions					10,000		
(7040) Rent	1,501,864	1,508,702	1,506,936	1,510,600	1,510,634	1,514,700	1,519,700
(7050) Miscellaneous Expense	3,236	3,422	635		26,228		
(7050.10) Miscellaneous Expense-Credit Card Purchases (Clearing)	2,973		504				
(7053) Bad-debt Expenses	-		19,851		280		
(7054) Fuel Island share use	4,847	5,998	4,220		2,524		
(7060) Acquisition		1,223,020	541,324				
(7120.10) Administrative Costs PERS Health		8,831	9,942			10,000	
Total	**2,272,904**	**4,246,006**	**4,272,063**	**3,158,500**	**7,292,354**	**3,146,700**	**3,707,400**

100-99-929 General-Non-Departmental-Taylor Ranch

(6000.20) Supplies-Non-Durable	1,827						
(6010.10) Machinery & Equipments-Machinery & Equipment		2,205					
(6040.10) Contract Services-Outside Contracts	219,013		9,256				
(7115) Building Improvements.	2,127,691	1,676,738	666,211		145,258		
(7116) Improvements Other Than Building			2,932				
Total	**2,348,531**	**1,678,943**	**678,399**	**-**	**145,258**	**-**	**-**

100-99-932 General-Non-Departmental-ABM Facility Upgrades

(6000.20) Supplies-Non-Durable	-	-		-			
(6010.10) Machinery & Equipments-Machinery & Equipment		5,031,301					
(6040.10) Contract Services-Outside Contracts	-	-	379,105	-	196,595		
Total	**-**	**5,031,301**	**379,105**	**-**	**196,595**	**-**	**-**

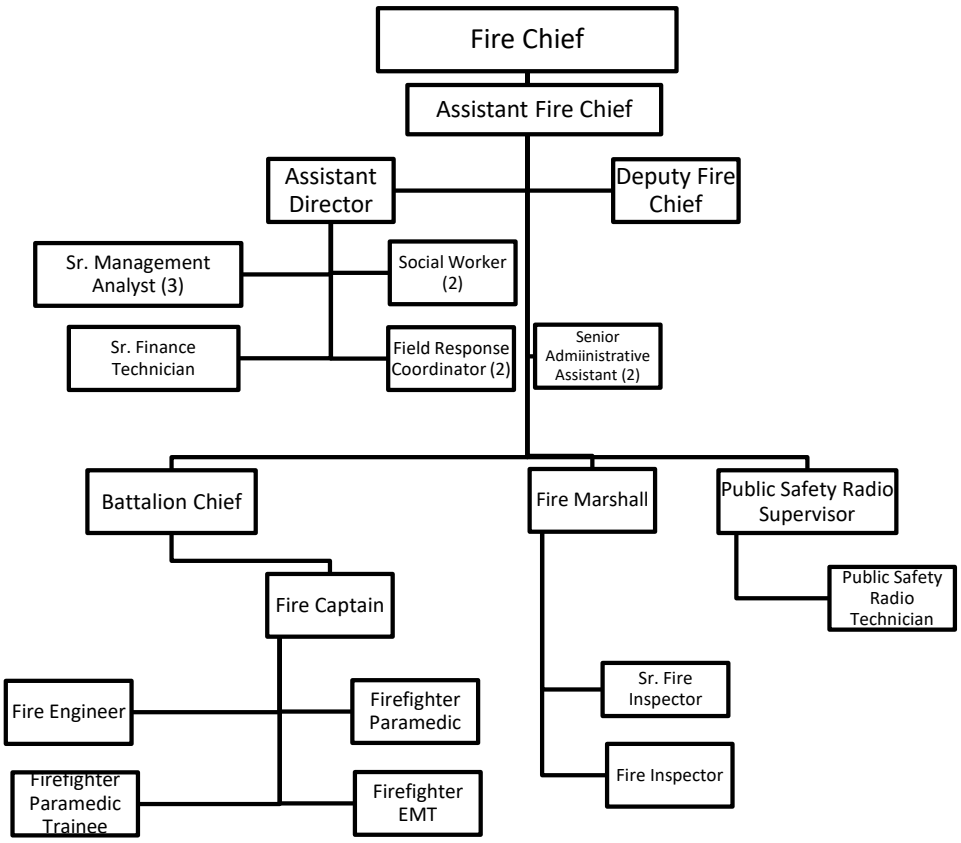
City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

FINANCE

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-99-998 General-Non-Departmental-COVID-19							
(6000) Supplies		199					
(6000.20) Supplies-Non-Durable	858	144,304					
(6000.30) Supplies-Janitorial		259					
(6000.40) Supplies-Durable		131,035					
(6000.50) Supplies-Medical		1,300					
(6010.10) Machinery & Equipment Machinery & Equipment		16,791					
(6010.30) Machinery & Equipment Small Tools		242					
(6010.50) Machinery & Equipment Computer Hardware		44,151					
(6014) Training		6,950					
(6016) Uniform Expense		273					
(6025) Advertising/Printing Services		3,675					
(6040.10) Contract Services Outside Contracts		406,897	22,800				
(6040.60) Contract Services Building Maintenance/Repairs		53,433					
(6040.65) Contract Services Equipment/Software Maint-Repair		48,813					
(6040.70) Contract Services Rental-Builidng & Equipment		6,466					
(6040.75) Contract Services Legal Services	2,750	2,250					
(6040.95) Contract Services - Other Professional Services		44,160					
(6083) Furniture & Fixtures Purchases		44,566					
Total	**3,608**	**955,764**	**22,800**	**-**	**-**	**-**	**-**
NON-DEPARTMENTAL TOTAL	**4,625,043**	**11,912,014**	**5,352,367**	**3,158,500**	**7,634,207**	**3,146,700**	**3,707,400**
FINANCE - NON-DEPARTMENTAL TOTAL	**6,852,611**	**14,113,482**	**8,029,257**	**5,807,400**	**10,291,581**	**6,229,350**	**6,674,600**

City of Montebello
Organizational Chart and Position Listing
Fiscal Year 2024-25

FIRE



**2.0 Battalion Chiefs assigned as "EMS Chief" and "Training Chief" duties*

Fire Position Listing

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
Fire Chief	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Fire Chief	1.0	1.0	1.0	1.0	1.0	0.0
Deputy Fire Chief	1.0	1.0	1.0	1.0	1.0	0.0
Fire Battalion Chief	3.0	4.0	6.0	6.0	6.0	0.0
Fire Captain	14.0	14.0	14.0	14.0	14.0	0.0
Fire Engineer	12.0	12.0	12.0	12.0	12.0	0.0
Firefighter (EMT)	24.0	24.0	24.0	24.0	24.0	0.0
Firefigher (Paramedic)	0.0	0.0	0.0	18.0	18.0	0.0
Firefighter/Paramedic Trainee	4.0	4.0	4.0	4.0	4.0	0.0
Fire Marshal	1.0	1.0	1.0	1.0	1.0	0.0
Senior Fire Inspector	1.0	1.0	1.0	1.0	1.0	0.0
Fire Inspector	2.0	2.0	2.0	2.0	2.0	0.0
Assistant Diretor of Fire	1.0	1.0	1.0	1.0	1.0	0.0
~~Grants and Project Administrator*~~	~~1.0~~	~~1.0~~	~~0.0~~	~~0.0~~	~~0.0~~	0.0
Senior Management Analyst*	2.0	2.0	3.0	3.0	3.0	0.0
Public Saftey Radio Supervisor	1.0	1.0	1.0	1.0	1.0	0.0
Public Safetry Radio Technician	1.0	2.0	2.0	2.0	2.0	0.0
Social Work Supervisor	1.0	1.0	2.0	2.0	2.0	0.0
Field Response Case Coordinator	1.0	1.0	2.0	2.0	2.0	0.0
Senior Finance Technician	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Senior Administrative Assistant	2.0	2.0	2.0	2.0	2.0	0.0
	76.0	**76.0**	**80.0**	**98.0**	**99.0**	**1.0**

City of Montebello
Department Narrative
Fiscal Year 2024-25

FIRE

Mission Statement

The Fire Department's mission is to provide efficient and effective life safety, property conservation, and environmental protection to the community through rescue, fire prevention, emergency preparedness, and mitigation of hazardous materials. We are committed to safeguarding the general economy and welfare of the citizens of Montebello.

Department Description

The Fire Department is an “all-risk” organization that responds to a wide range of needs. The Fire Department continues to experience rapid growth and is seeking innovative best practices to serve the community better. The Department has five (5) Divisions: Fire Operations, Community Risk Reduction, Public Safety Communications, Community Services and Outreach, and Fire Administration, and is presently developing additional operative units: Training, Emergency Medical Services (EMS), and Emergency Operations Center (EOC)/Disaster Resilience. The Fire Department has a total of 98.0 FTEs.

The Operations Division (Suppression and Emergency Medical Services) employs 75 personnel assigned to three shifts. Each shift is staffed by 25 full-time staff, who are served by Fire Battalion Chiefs, Fire Captains, Fire Engineers, Firefighter/Paramedics, Firefighters (EMT), Paramedic/Firefighter Trainees, and Reserve Firefighters (known as Auxiliaries). This personnel works a 56-hour work week, providing firefighting capability, emergency medical response, and other emergency services out of the three strategically located fire stations using three fire engines, one fire (ladder) truck, and a battalion chief vehicle. This personnel responds to nearly 8,200 calls for service each year, with 80% identified as emergency medical services. The Department has seven apparatus: three type-1 engines, one tractor-drawn aerial truck, one brush engine, one Rescue Squad, and one CalOES fire engine. Dispatch services are provided by Verdugo Fire Communications Services (VFCC).
The Community Risk Reduction Division's (CRRD) primary responsibility is to educate the community about the benefits of proper safety practices and to identify and eliminate all types of hazardous conditions that threaten life, property, and the environment. This Division is comprised of a mix of civilian and sworn personnel, including one (1) Fire Marshal, one (1) Fire Prevention Captain, one (1) Senior Fire Inspector, and one (1) Fire Inspector. The CRRD engages in a wide variety of inspections. These include land entitlement, new construction, commercial and industrial facilities, schools and institutions, and specialized inspections related to film permits. Additional specialized functions are a) Land development services, b) Inspection of schools, c) institutions, d) high-rise buildings, and e) Arson investigations.

The Public Safety Communication Division's primary objective is to ensure the safety of first responders (Fire, Police, Transportation, and other emergency professionals) participating in the City of Montebello's communication radio system and that all radio users can operate safely in these extremely dynamic communication environments. The Fire Department is a committee member of the Interagency Communications Interoperability (ICI) as a Governance Member due to local ownership of the radio system infrastructure and supports active subscriber members (Public Safety Agencies) through access agreements. The division is currently staffed by full-time personnel, one (1) Public Safety Communications Supervisor and two (2) Public Safety Communication Technicians. Their primary responsibility is to provide an uninterrupted operational radio system for all Montebello personnel, including Police, Fire, Transit, Public Works, Code Enforcement, Parks, etc. In addition to City personnel, Montebello provides access to the radio system for the following police departments: Downey, Vernon, Whittier, and Montebello Unified School District. The Fire Department has seven (7) radio sites located within and outside the city of Montebello.

The Fire Community and Outreach Services Division is a unique division as it has an emphasis on community health and wellness through the implementation of innovative approaches to address health and safety conditions that impact vulnerable populations, decrease the use of the 911 Dispatch System and Emergency Rooms of non-emergency issues, and improve the quality-of-life for those at-risk through a field-based paramedic service and educational outreach and engagement. Current populations being served are seniors, home-bound, unhoused, behavioral health (mental health and substance use), and medically compromised individuals.
The current programs are:

- Montebello Community Assistance Program (MCAP): a field-based outreach program that serves a wide range of individuals with multiple medical complexities, facing various conditions that impact their quality of life, such as compromised health conditions, homelessness, and behavioral health conditions. The program is staffed by full-time personnel: Firefighter/Paramedic, Social Work Coordinator, Field-Based Case Manager, and Housing Navigator/Sr. Management Analyst.
- Operation Stay Safe (Tiny Homes): oversight of 30 tiny homes to serve individuals who are unhoused as a bridge to permanent housing and long-term housing. Those being served will receive wrap-around supportive services, such as case management, transportation, housing services, behavioral counseling, and emotional support services.

The Fire Administration Division is responsible for planning, organizing, and directing all activities within the Department

City of Montebello
Department Narrative
Fiscal Year 2024-25

FIRE

The Fire Administration Division is responsible for planning, organizing, and directing all activities within the Department, including fire suppression, emergency medical services, communications, community and outreach services, and risk-reduction activities. Supervision of department staff, coordination of activities with other departments, completion of highly complex assignments, and staff assistance to the City Manager and City Council are included. Budget management, personnel, human resources, payroll administration, program/services development, quality assurance, grant management, and organizational development are essential. The Administration Division supports each division of the Department and provides the most effective service level within available resources.

Summary of Notable Accomplishments During Fiscal Year 2023 – 2024

- The Fire Department established a Training Room at Reggie Rodriguez Park to conduct fire safety and public education, community training and meetings, and run an Orientation and Academy Training Program for newly hired fire personnel.
- Enhanced the organizational structure of the Fire Department's emergency response model by adopting the Paramedic Squad Model, increasing public safety personnel by 18 additional firefighter paramedic positions.
- The Department purchased a new Paramedic and Rescue Squad, Squad 56, and housed at Fire Station 56.
- Launched the Community Emergency Response Team (CERT) Montebello Program in March 2024; enrolled more than 30 local community members as volunteers to train and educate about disaster preparedness for the hazards that may impact Montebello and establish a partnership with the community.
- Implemented an Accelerate Fire/EMS Station Communication & Situational Awareness Project. Installed the Digital Signage & Dashboards for Fire Departments & EMS First Arriving Dashboard technology in all three (3) Fire Stations to improve day-to-day communication and have immediate daily mission-critical information agency-wide.
- Grant award from the Department of Homeland Security, Federal Emergency Management Agency (FEMA) Fiscal Year (FY) 2022 Staffing for Adequate Fire and Emergency Response (SAFER) of $5,650,875.00 in Federal funding for three (3) years.
- Implemented the initial phase of the Local Hazard Mitigation Plan (LHMP) 2024-2028.
- Launched the second field-based team (Montebello Community Assistance Program) to target the Rio Hondo River difficult-to-reach areas funded by the Encampment Resolution Funding Grant.
- The Department successfully conducted its Annual "Café con El Chief" at all three (3) fire stations to ensure social community outreach participation of our community.
- Successfully qualified all Department fire personnel for the Red Card, officially known as the Incident Qualification Card, a crucial certification to ensure compliance with the State of California and be eligible to re-engage into Wildland Mutual Aid.

Goals/Objectives for Upcoming Fiscal Year 2024 – 2025

- Prepare a three (3) year Fire Department Strategic Plan 2024-2027
- Conduct a Fire Department Staffing Study and Prepare a Report
- Formalize a Fire Department Recruitment, Engagement, and Retention Program
- Develop a Comprehensive Emergency Management Program (CEMP) and upgrade with new technology the Emergency Operations Center (EOC).
- Actively re-engage the Montebello Fire Department Strike Team in the Wildland Mutual Aid in California and maintain training compliance.

Department Performance Measures

Performance Measure	Actual	Actual	Projected
	FY 2022-23	FY 2023-24	FY 2024-25
Calls for service	9,000	9,500	9,800
Number of Firefighter/Paramedic new hires	6	15	25
Number of homeless individuals placed in housing/shelter	30	35	40
Number of fire prevention community activities conducted	15	25	
Number of fire inspections conducted	2,149	3,000	

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City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

FIRE

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-85-850 General-Fire-Fire Administration							
(5000.10) Salaries-Regular Salaries	379,346	543,870	714,675	819,800	831,920	777,600	622,700
(5000.20) Salaries-Regular Hourly	771	163	1,676		229		
(5000.30) Salaries-Limited Hourly	10,983	2720					
(5010.10) Overtime-Full-Time	159	387	5,230	1,500	24,159	10,000	30,000
(5010.40) Overtime-FLSA Overtime					191		
(5010.41) Overtime-Constant Staffing			35,888		(3,657)		
(5100.10) Fringe Benefits-FICA/MEDICARE	14,954	25,489	37,119	30,000	43,679	41,200	35,600
(5100.20) Fringe Benefits-Compensation Insurance	26,256	81,900	25,000	30,000	30,000	30,000	40,000
(5100.30) Fringe Benefits-Unemployment Insurance	0	449	1,000				
(5100.40) Fringe Benefits-Health Insurance	31,857	44,890	59,767	76,300	68,566	74,400	64,000
(5100.50) Fringe Benefits-Uniform Allowance	750	0			741		2,300
(5100.70) Fringe Benefits-Auto Allowance	0	0					
(5100.75) Fringe Benefits - LTD/STD	758	3,157	4,194	800	6,957	5,200	13,300
(5100.80) Fringe Benefits-Vision	562	739	869	400	867	500	2,400
(5100.85) Fringe Benefits - Dental	3,071	1,905	2,952	3,300	3,257	3,800	2,400
(5100.90) Fringe Benefits-Life	340	558	852	700	(162)	1,000	1,000
(5100.96) Fringe Benefits-401(a) ER Contribution					527		4,800
(5300.10) Retirement-Retiree Benefits	44,130						
(5300.15) Retirement - Retiree Insurance	6,585		4,166				
(5300.20) Retirement-PERS employer costs	58,614	71,241	104,741	104,100	116,399	112,800	125,000
(5300.25) Retirement - PERS employee pickup	4,932	2,826					
(5300.30) Retirement-401 a(h) First Mercantile	80	215	271		120		
(6000.10) Supplies-Office Supplies	2,985	8,365	9,492	12,000	38,664	12,000	25,000
(6000.20) Supplies-Non-Durable	3,079	4,559	5,208	16,000	36,233	5,000	20,000
(6000.30) Supplies-Janitorial	0		5,964	500	-	-	
(6000.40) Supplies-Durable	6,983	3,406	3,723	24,000	6,750	6,000	-
(6000.50) Supplies-Medical	10				183		
(6010.10) Machinery & Equipments-Machinery & Equipment	0						
(6010.40) Machinery & Equipments-Computer Software	0	7,274					
(6010.50) Machinery & Equipments-Computer Hardware			7,903		15,861	-	
(6014) Training	349	65,318	1,875	6,000	800	1,000	10,000
(6016) Uniform Expense	330			5,000	24,208	8,000	8,000
(6020) Travel & Meetings	2,445	6,096	14,160	10,000	9,480	10,000	10,000
(6025) Advertising/Printing Services	1,056	833	2,153	12,000	3,427	2,000	1,000
(6030) Dues & Subscriptions	9,311	12,346	12,182	13,000	12,729	11,500	11,500
(6040.10) Contract Services-Outside Contracts	626,782	767,481	106,521	250,000	350,422	250,000	250,000
(6040.20) Contract Services-Landscaping Services	6,250	9,551					
(6040.60) Contract Services-Building Maintenance/Repairs	98,959	54,842	11,200		17,035		
(6040.75) Contract Services-Legal Services			208				
(6050.10) Utility Services-Electricity Usage					15,417	12,000	26,400
(6050.20) Utility Services-Water Usage					3,562	4,000	3,300
(6050.30) Utility Services-Telephone Services	214	286	92	-			
(6050.40) Utility Services-Cellular Services	28,836	35,033	38,856	39,000	55,888	62,000	44,000
(6050.50) Utility Services-Gas Usage	2,415	2,161	2,935	3,000	4,486	4,400	2,700
(6050.65) Utility Services - Internet	33,199	32,788	33,766	32,000	33,040	28,000	24,000
(6055) Copier Repair/Services	6,993	4,552	4,906	4,800	5,285	5,000	5,300
(6060) Mail/ Postal Expense	131	224	351				
(6065) Liability Insurance	260,184	278,196	280,000	280,000	279,996	280,000	300,000
(6070.10) Fuel-Unleaded Fuel					227		
(6070.20) Fuel-Diesel					28,327	49,000	17,000
(6070.40) Fuel-Propane	0						
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	12,940	16,529	13,434	20,000	17,857	13,000	10,000
(6080.50) Vehicle Maintenance/Expenses-Bus Parts	0						
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	0						
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	0						
(6081) Permits and Fees	443	334	1,362	1,500	88		
(6082) Vehicle Purchase		366,960		56,400			
(6083) Furniture & Fixtures Purchases		47,885	7,409		6,125		
(7050) Miscellaneous Expense	35,360	17,664	52,416	45,000	43,800	25,000	25,000
(7120.10) Administrative Costs-PERS Health	146						
Total	**1,723,548**	**2,523,192**	**1,614,516**	**1,897,100**	**2,133,683**	**1,844,400**	**1,736,700**

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

FIRE

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-85-860 General-Fire-Suppression							
(5000.10) Salaries-Regular Salaries	4,982,763	5,129,035	5,363,880	5,800,000	6,430,952	6,334,500	6,600,000
(5000.20) Salaries-Regular Hourly	48,841	216,662	65,510	50,000	65,043	62,000	40,000
(5000.30) Salaries-Limited Hourly		6,630	28,351	25,000	15,677	23,000	10,000
(5010.10) Overtime-Full-Time	2,567,106	1,717,179	1,155,125	1,300,000	1,090,361	1,035,000	1,600,000
(5010.20) Overtime-Part-Time		886	45				
(5010.40) Overtime-FLSA Overtime	97,451	89,017	105,995	100,000	124,105	125,000	125,000
(5010.41) Overtime-Constant Staffing	4,235	1,018,964	1,190,600	1,200,000	1,627,192	1,500,000	1,150,000
(5100.10) Fringe Benefits-FICA/MEDICARE	93,829	105,158	103,490	105,000	122,643	120,400	131,800
(5100.20) Fringe Benefits-Compensation Insurance	1,001,688	991,800	1,000,000	1,150,000	1,149,996	1,150,000	1,150,000
(5100.30) Fringe Benefits-Unemployment Insurance	1,944	5,198	1,069				
(5100.40) Fringe Benefits-Health Insurance	518,849	492,004	454,599	458,600	487,696	447,000	475,300
(5100.50) Fringe Benefits-Uniform Allowance	33,000	33,000	30,042	44,000	35,250	33,000	36,000
(5100.75) Fringe Benefits - LTD/STD	16,016	15,146	15,982	16,000	15,521	15,500	15,000
(5100.80) Fringe Benefits-Vision	3,528	4,734	2,404	1,100	4,353	1,000	3,500
(5100.85) Fringe Benefits - Dental	15,172	7,880	7,768	8,800	8,547	7,700	9,600
(5100.90) Fringe Benefits-Life	1,794	2,559	3,468	3,400	3,426	3,400	3,300
(5300.10) Retirement-Retiree Benefits	209,663		625				
(5300.15) Retirement - Retiree Insurance	36,245		30,994				
(5300.20) Retirement-PERS employer costs	939,938	864,334	914,120	1,140,700	1,182,004	1,406,000	1,300,000
(5300.25) Retirement - PERS employee pickup	103,124	14,944					
(6000) Supplies		781					
(6000.10) Supplies-Office Supplies	1,083	2,138	3,250	3,500	1,148	3,000	7,500
(6000.20) Supplies-Non-Durable	108,649	43,992	34,625	50,000	22,739	10,000	30,000
(6000.30) Supplies-Janitorial	16,284	16,282	12,130	19,500	5,658	5,000	5,000
(6000.40) Supplies-Durable	29,935	52,554	55,270	50,000	147,153	55,000	50,000
(6000.50) Supplies-Medical	99,067	115,131	159,704	155,000	159,118	175,000	175,000
(6010.10) Machinery & Equipments-Machinery & Equipment	64,585	297,281	282,892	481,000	211,017	260,000	275,000
(6010.20) Machinery & Equipments-Office Equipment	50	-	194	200	2,831		
(6010.30) Machinery & Equipments-Small Tools	-	-	866	1,200	3,737	1,000	1,000
(6010.40) Machinery & Equipments-Computer Software				2,200		-	-
(6010.50) Machinery & Equipments-Computer Hardware	3,465	4,616	2,147	3,000		-	
(6014) Training	12,667	9,503	27,395	76,200	16,736	11,000	35,000
(6016) Uniform Expense	39,807	111,392	264,825	100,000	89,424	100,000	125,000
(6020) Travel & Meetings	1,657	102	910	500	1,637	300	-
(6025) Advertising/Printing Services	813	775	823	2,000	412	800	-
(6030) Dues & Subscriptions	2,625	999	1,052	1,300	279	1,000	1,000
(6040) Contract Services	-						
(6040.10) Contract Services-Outside Contracts	197,418	177,302	733,825	700,000	723,513	400,000	750,000
(6040.60) Contract Services-Building Maintenance/Repairs	37,999	22,656	25,402	50,000	15,303	25,000	30,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	-						
(6050.10) Utility Services-Electricity Usage	44,993	48,868	56,445	50,000	63,825	73,000	63,000
(6050.20) Utility Services-Water Usage	13,869	13,227	14,868	14,000	14,519	14,000	32,000
(6050.30) Utility Services-Telephone Services	29,494	38,718	43,542	43,000	40,914	41,000	41,000
(6050.40) Utility Services-Cellular Services	820	1,059	720	1,000	847	900	900
(6050.50) Utility Services-Gas Usage	4,281	4,218	5,129	6,000	8,049	8,700	4,700
(6050.65) Utility Services - Internet	2,993	2,936	7,665	6,000	10,402	9,300	8,300
(6055) Copier Repair/Services	-						
(6060) Mail/ Postal Expense	120		171		39		
(6065) Liability Insurance	48,900						
(6070.10) Fuel-Regular Unleaded Fuel	16,799	15,958	21,103	20,500	26,480	28,000	16,000
(6070.20) Fuel-Diesel	26,817	41,335	55,007	55,000	90,672	119,000	114,000
(6070.30) Fuel-CNG		199					
(6075.10) Preventive Maintenance-Fire Extinguisher	1,498	1,000					
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	303,734	141,553	148,397	150,000	194,611	200,000	225,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	-				165,935		
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-						
(6081) Permits and Fees	9,307	13,286	7,448	11,500	5,350	10,000	7,000
(6082) Vehicle Purchases					54,793		
(6083) Furniture & Fixtures Purchases	5,668			10,000			
(7020) Note Principal	355	355	355		355		
(7035) Lease Payment	43,240						
(7050) Miscellaneous Expense	-		2,000				
(7120.10) Administrative Costs-PERS Health	2,455						
Total	**11,846,633**	**11,893,346**	**12,442,227**	**13,465,200**	**14,440,262**	**13,814,500**	**14,645,900**

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

FIRE

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-85-870 General-Fire-Prevention							
(5000.10) Salaries-Regular Salaries	144,126	147,259	190,582	369,300	276,409	308,500	280,000
(5000.20) Salaries-Regular Hourly			481				
(5010.10) Overtime-Full-Time	71,784	32,518	53,497	50,000	74,191	27,100	75,000
(5100.10) Fringe Benefits-FICA/MEDICARE	11,677	12,013	16,138	14,000	22,998	20,000	29,200
(5100.20) Fringe Benefits-Compensation Insurance	21,564	33,396	10,000	10,000	9,996	10,000	15,000
(5100.30) Fringe Benefits-Unemployment Insurance	-	1,750					
(5100.40) Fringe Benefits-Health Insurance	14,110	13,292	19,733	24,300	30,837	33,500	42,800
(5100.50) Fringe Benefits-Uniform Allowance	750	750	750	1,100	1,250	1,000	1,000
(5100.75) Fringe Benefits - LTD/STD	1,112	1,068		-			
(5100.80) Fringe Benefits-Vision	296		283	100	127	100	200
(5100.85) Fringe Benefits - Dental			331	500	975	1,100	1,200
(5100.90) Fringe Benefits-Life	42	76	168	200	216	200	200
(5300.10) Retirement-Retiree Benefits	1,236		1,349				
(5300.15) Retirement - Retiree Insurance	1,747						
(5300.20) Retirement-PERS employer costs	28,616	27,871	29,286	32,700	43,684	45,100	65,000
(5300.25) Retirement - PERS employee pickup	6,570	760					
(6000.10) Supplies-Office Supplies	-	733	387	4,000	6,775	4,200	5,000
(6000.20) Supplies-Non-Durable	525	2,745	2,750	3,000	6,850	3,200	3,200
(6000.40) Supplies-Durable		7,025	3,652	16,000	7,659	5,000	26,000
(6010.40) Machinery & Equipments-Computer Software			18,090		7,167		
(6010.50) Machinery & Equipments-Computer Hardware				2,500	447		
(6014) Training		724	660	14,000	7,149	2,000	10,000
(6016) Uniform Expense			2,242	4,200	5,567	1,500	3,000
(6020) Travel & Meetings		15	3,587	22,000	5,998	4,000	4,000
(6025) Advertising/Printing Services	-		43	2,000	1,011	-	
(6030) Dues & Subscriptions	-	75	240	2,500		500	1,000
(6040.10) Contract Services-Outside Contracts	20,460	66	9,968		10,064	15,000	30,000
(6050.30) Utility Services-Telephone Services	254	276	274	300	292	300	300
(6050.40) Utility Services-Cellular Services			3,381		711	750	600
(6070.10) Fuel-Regular Unleaded Fuel	1,071	1,260	2,602		1,535		
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services					929		
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-						
(6081) Permits and Fees			288				
(6082) Vehicle Purchases				93,600			
(7035) Lease Payment							
(7120.10) Administrative Costs-PERS Health	64						
Total	**326,004**	**283,672**	**370,762**	**666,300**	**522,837**	**483,050**	**592,700**
100-85-880 General-Fire-Communications							
(5000.10) Salaries-Regular Salaries	-		63,736	114,500	183,756	257,700	86,500
(5010.10) Overtime-Full-Time					26,065		2,000
(5100.10) Fringe Benefits-FICA/MEDICARE			4,471	4,000	15,414	10,000	14,600
(5100.20) Fringe Benefits-Compensation Insurance			-	10,000	9,996	10,000	15,000
(5100.40) Fringe Benefits-Health Insurance	-		6,971	9,800	13,074	22,200	22,000
(5100.80) Fringe Benefits-Vision	67			-	623	100	100
(5100.85) Fringe Benefits - Dental	-			-	190	500	500
(5100.90) Fringe Benefits-Life	-		61	100	163	100	200
(5300.15) Retirement - Retiree Insurance	2,933		477				
(5300.20) Retirement-PERS employer costs	237		6,897	6,900	18,779	17,100	21,000
(6000.10) Supplies-Office Supplies			915	2,500	1,376	1,500	1,500
(6000.20) Supplies-Non-Durable	-		672	3,500	6,299	1,000	3,000
(6000.30) Supplies-Janitorial					66		
(6000.40) Supplies-Durable			4,177	18,000	25,246	12,000	13,000
(6000.50) Supplies-Medical			83				
(6010.10) Machinery & Equipments-Machinery & Equipment	-		102,919	30,500	184,403	30,500	50,000
(6010.20) Machinery & Equipments-Office Equipment				6,500		-	
(6010.30) Machinery & Equipments-Small Tools			168	12,000		-	
(6010.40) Machinery & Equipments-Computer Software					9,030		
(6010.50) Machinery & Equipments-Computer Hardware			6,412	8,000	16,684	-	
(6014) Training				27,000	10,976	1,000	2,000
(6016) Uniform Expense				2,100	2,543	-	1,000
(6020) Travel & Meetings			1,483	7,500	9,575	3,000	1,000
(6030) Dues & Subscriptions			100		210	500	500
(6040.10) Contract Services-Outside Contracts	90,685	282,733	352,569	400,000	333,885	375,000	375,000
(6040.20) Contract Services-Landscaping Services							

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

FIRE

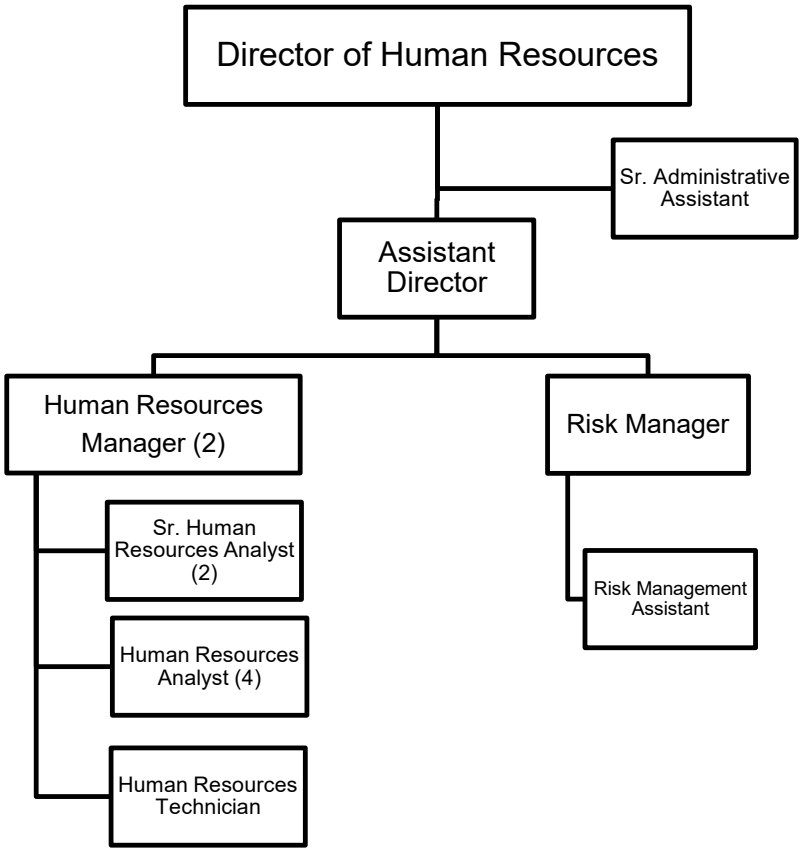
Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6040.60) Contract Services-Building Maintenance/Repairs	-		7,175		600		
(6040.65) Contract Services - Equipment/Software Maint-Repair	-		4,285				
(6050.10) Utility Services-Electricity Usage	24,923	31,864	38,586	35,000	44,046	45,000	47,000
(6050.30) Utility Services-Telephone Services	4,814	3,871	4,122	4,200	4,054	4,000	3,300
(6050.40) Utility Services-Cellular Services			59		711	700	800
(6060) Mail/ Postal Expense					86		
(6080.30) Vehicle Maintenance/Expenses-Vehicle Expenses					3,746		
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-						
(6081) Permits and Fees	557		30	16,500			
(6082) Vehicle Purchases	-						
(7055) Capital Outlay	162,479						
(7120.10) Administrative Costs-PERS Health	-						
Total	**286,695**	**318,468**	**606,368**	**718,600**	**921,596**	**791,900**	**660,000**

100-85-885 General-Fire-Public Safety Augmentation Fund

(5000.10) Salaries-Regular Salaries	-	-	-	-		-	
(5010.10) Overtime-Full-Time	-	-	-	-		-	
(5010.40) Overtime-FLSA Overtime	-	-	-	-		-	
(5100.10) Fringe Benefits-FICA/MEDICARE	-	-	-	-		-	
(5100.20) Fringe Benefits-Compensation Insurance	-	-	-	-		-	
(5100.40) Fringe Benefits-Health Insurance	-	-	-	-		-	
(5100.50) Fringe Benefits-Uniform Allowance	-	-	-	-		-	
(5100.75) Fringe Benefits - LTD/STD	-	-	-	-		-	
(5100.80) Fringe Benefits-Vision	-	-	-	-		-	
(5100.85) Fringe Benefits - Dental	-	-	-	-		-	
(5100.90) Fringe Benefits-Life	-	-	-	-		-	
(5300.20) Retirement-PERS employer costs	-	-	-	-		-	
(5300.25) Retirement - PERS employee pickup	-	-	-	-		-	
(6000.40) Supplies-Durable	-	-	-	-		-	
(6040.10) Contract Services-Outside Contracts	-	-	-	-		-	
(6082) Vehicle Purchases	683,728	-	-	-		-	
(7025) Interest Expense			33,995				
(7035) Lease Payment	248,388	291,628	257,633	140,200	140,234	140,300	590,800
Total	**932,116**	**291,628**	**291,628**	**140,200**	**140,234**	**140,300**	**590,800**
FIRE DEPARTMENT TOTAL	**15,114,996**	**15,310,306**	**15,325,501**	**16,887,400**	**18,158,612**	**17,074,150**	**18,226,100**

City of Montebello
Organizational Chart and Positon Listing
Fiscal Year 2024-25

HUMAN RESOURCES



Human Resources and Information Technology Position Listing

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
Director of Human Resources / Risk Management	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Director of Human Resources / Risk Management	0.0	1.0	1.0	1.0	1.0	0.0
~~Principal Risk Officer~~	~~0.0~~	~~1.0~~	~~1.0~~	~~1.0~~	~~0.0~~	~~-1.0~~
Human Resources Manager	1.0	1.0	2.0	2.0	2.0	0.0
Risk Manager	1.0	1.0	1.0	1.0	1.0	0.0
Senior Human Resources Analyst	2.0	2.0	2.0	2.0	2.0	0.0
Human Resources Analyst	1.0	2.0	4.0	4.0	4.0	0.0
Human Resources Technician	1.0	1.0	1.0	1.0	1.0	0.0
Risk Management Assistant	0.0	1.0	1.0	1.0	1.0	0.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.0
	14.0	**18.0**	**15.0**	**15.0**	**14.0**	**-1.0**

City of Montebello
Department Narrative
Fiscal Year 2024-25

HUMAN RESOURCES

Mission Statement

The City of Montebello's Human Resources Department strives to provide high-quality service to internal and external stakeholders in a timely, efficient, engaging, and professional manner.

Department Description

Human Resources is responsible for accurately and efficiently processing all activities on recruitment, testing, and selection; classification and compensation; benefits administration; leave of absence (LOA) management; workers compensation; employee labor negotiations; policy development; and personnel records management. The purpose of these functions is to enhance each City department's ability to recruit and retain a qualified and diverse workforce. This is accomplished by ensuring the effective and fair processing of all City human resources systems and practices. All the actions mentioned above are conducted under the guidelines of relevant labor and employment laws and best practices.

Summary of Notable Accomplishments During Fiscal Year 2023-24

- Conducted eighty-four (84) recruitments, processed over three thousand six hundred sixty (3,660) applications, and onboarded one hundred twenty-eight (128) new hires.
- Conducted continuous and on-going recruitments for challenging-to-fill positions, particularly for the Police, Fire, and Transportation Departments.
- Participated in job fairs with local colleges and hosted job fairs for the Transportation Department and Recreation and Community Service Department.
- Integrated additional onboarding online platforms with NeoGov to improve the pre-employment process and aid in efficiently onboarding new employees.
- Processed over one thousand two hundred sixty (1,260) Personnel Action Forms (PAF).
- Hosted quarterly New Employee Luncheons to welcome and engage with new City staff.
- Launched new employee benefit services with a new life insurance carrier.
- Conducted SB1825 and SB1343 mandated Harassment Prevention Training for all City employees.
- Held an onsite CalPERS training for Human Resources and Finance Department staff.
- Provided new safety brochures and safety guidelines to communicate early and often with all departments to reduce risk.
- Conducted Blood Pathogen and CPR training to employees in safety-sensitive positions.
- Created the Emergency Coordinator Team to provide safety resources for emergency preparedness.
- Coordinated the Great Shake Out throughout the City to prepare all employees for a natural disaster.
- Created Wellness Room in the Police Department for safety personnel.
- Coordinated the Post Traumatic Stress Disorder (PTSD) First Responder Program for the Police Department.
- Provided ergonomic assessment and equipment for the Watch Commander and Sergeant offices within the Police Department.
- Provided program training and equipment for the Fire Prevention Community Emergency Response Team (CERT) Program.

City of Montebello
Department Narrative
Fiscal Year 2024-25

HUMAN RESOURCES

Goals/Objectives for Upcoming Fiscal Year 2024-25

- Negotiate successor Memoranda of Understanding with various bargaining units.
- Launch a new Performance Evaluation Platform from Neogov to automate and facilitate performance evaluation tracking and management.
- Enhance the City Hall employee lunchroom for New Hire Luncheons and employee events.
- Develop a Citywide training and development program to enhance employee engagement, skills, and competencies.
- Implement or revise policies and procedures.
- Implement Workplace Violence Prevention Program.
- Implement Citywide Safety Recognition program.

Department Performance Measures

Performance Measure	Actual FY 2023-24	Estimated FY 2023-24	Projected FY 2024-25
Number of applications processed (approximate)	3500	4000	4200
Number of new hires	128	150	150

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City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

HUMAN RESOURCES

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-25-250 General-Human Resources-Administration							
(5000.10) Salaries-Regular Salaries	351,620	459,629	628,140	779,400	835,659	1,070,600	800,000
(5000.20) Salaries-Regular Hourly	6,997		232				
(5000.30) Salaries-Limited Hourly	-						
(5000.40) Salaries-Stipend	1,250	307	393	-	100		
(5010.10) Overtime-Full-Time	169	778	1,299	1,000	1,601	1,000	-
(5010.20) Overtime-Part-Time	-						
(5100.10) Fringe Benefits-FICA/MEDICARE	26,296	34,326	43,568	41,000	57,224	64,600	59,600
(5100.20) Fringe Benefits-Compensation Insurance	12,324	10,100	10,100	10,000	9,996	10,000	5,000
(5100.30) Fringe Benefits-Unemployment Insurance	9,000	2,700					
(5100.40) Fringe Benefits-Health Insurance	22,444	24,891	30,097	37,100	42,921	62,100	53,600
(5100.70) Fringe Benefits-Auto Allowance	-						
(5100.75) Fringe Benefits - LTD/STD	3,935	5,425	7,447	1,600	8,309	7,800	11,000
(5100.80) Fringe Benefits-Vision	239	778	680	300	1,649	400	500
(5100.85) Fringe Benefits - Dental	522	1,891	2,584	2,300	2,635	3,100	2,700
(5100.90) Fringe Benefits-Life	232	419	627	600	672	600	600
(5100.96) Fringe Benefits-401(a) ER Contribution					351		-
(5300.15) Retirement - Retiree Insurance	19,695		2,108				
(5300.20) Retirement-PERS employer costs	35,291	44,681	63,999	69,600	83,018	78,300	80,000
(5300.25) Retirement - PERS employee pickup	8,210	1,429					
(6000.10) Supplies-Office Supplies	943	5,712	10,490	4,000	23,360	10,000	25,000
(6000.20) Supplies-Non-Durable	988	11,266	33,747	43,600	25,002	30,000	15,000
(6000.40) Supplies-Durable	36			1,000	822	1,000	5,000
(6000.50) Supplies-Medical	10,950		427	5,000		1,000	1,000
(6010.20) Machinery & Equipments-Office Equipment	-	1,649		1,500		-	
(6010.40) Machinery & Equipments-Computer Software		862	149	-			
(6010.50) Machinery & Equipments-Computer Hardware			6,210	5,000	2,903	5,000	-
(6012) Education Reimbursement	8,896	15,475	22,091	15,000	31,788	20,000	30,000
(6014) Training	5,890	5,117	5,770	10,000	22,230	15,000	15,000
(6016) Uniform Expense			709		1,438		
(6020) Travel & Meetings	511	2,370	4,952	2,500	4,089	2,500	2,500
(6025) Advertising/Printing Services	-	938	12,084	3,000	5,765	10,000	5,000
(6030) Dues & Subscriptions	5,308	3,217	901	6,000	2,451	2,500	2,500
(6040.10) Contract Services-Outside Contracts	64,006	73,579	230,651	97,100	264,620	125,000	125,000
(6040.65) Contract Services - Equipment/Software Maint-Repair					360		
(6040.75) Contract Services - Legal Services	16,989	68,186	89,150	100,000	244,021	150,000	150,000
(6040.95) Contract Services - Other Professional Services	3,516	-	26,667		35,130		
(6050.30) Utility Services-Telephone Services	3,341	2,865	2,344	2,500	2,290	2,700	2,200
(6050.40) Utility Services-Cellular Services	8	2,613	3,861	3,000	5,154	4,700	5,700
(6050.60) Utility Services-Cable	329	540	403	600			
(6050.65) Utility Services - Internet	664	657	970	900	1,305	1,300	1,400
(6055) Copier Repair/Services	3,133	4,593	5,340	5,000	5,934	5,300	5,400
(6060) Mail/ Postal Expense	82	1,193	193		750		
(6065) Liability Insurance							50,000
(6070.10) Fuel-Regular Unleaded Fuel			155				
(6075) Preventive Maintenance	-						
(6081) Permits and Fees	-						
(6083) Furniture & Fixtures Purchases	231		4,551		6,051		
(7026) Promotions					3,536		
(7120.10) Administrative Costs-PERS Health	105						
Total	**624,150**	**788,186**	**1,253,089**	**1,248,600**	**1,733,134**	**1,684,500**	**1,453,700**

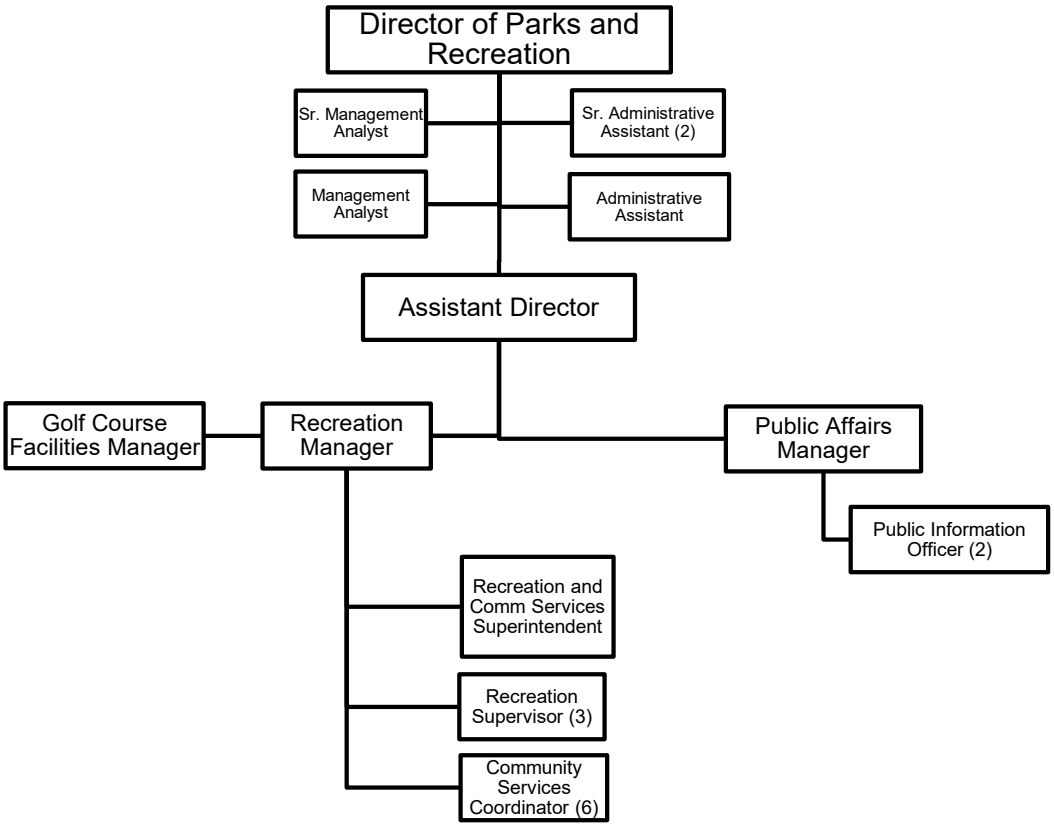
City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

HUMAN RESOURCES

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-40-420 General-Human Resources-Information Tech							
(5000.10) Salaries-Regular Salaries	191,537	190,094	228,940	308,100	254,446		
(5000.20) Salaries-Regular Hourly	10,874	23,973	573		361		
(5000.30) Salaries-Limited Hourly	12,227						
(5010.10) Overtime-Full-Time	4,811	5,472	6,915	3,000	4,005		
(5010.20) Overtime-Part-Time	679	2,350					
(5010.30) Overtime-Limited Part-Time	10						
(5100.10) Fringe Benefits-FICA/MEDICARE	16,045	16,051	17,596	17,000	19,192		
(5100.20) Fringe Benefits-Compensation Insurance	10,104	8,300	15,000	15,000	15,000		
(5100.30) Fringe Benefits-Unemployment Insurance	541		4,518				
(5100.40) Fringe Benefits-Health Insurance	10,733	11,682	14,086	6,400	23,752		
(5100.75) Fringe Benefits - LTD/STD	1,398	1,361	1,812	300	2,442		
(5100.80) Fringe Benefits-Vision	151	7	460	100	486		
(5100.85) Fringe Benefits - Dental	-	51	527	400	696		
(5100.90) Fringe Benefits-Life	84	106	167	200	214		
(5300.15) Retirement-Retiree Insurance			963				
(5300.20) Retirement-PERS employer costs	20,909	21,125	23,910	18,800	25,444		
(5300.25) Retirement - PERS employee pickup	7,919	2,579					
(5300.30) Retirement-401 a(h) First Mercantile	-						
(6000.10) Supplies-Office Supplies	12		10,237	500	3,712		
(6000.20) Supplies-Non-Durable	3,034	1,043	571	1,900	354		
(6000.40) Supplies-Durable	109		224	10,000			
(6010) Machinery & Equipments	1,472				216		
(6010.20) Machinery & Equipments-Office Equipment	378	30	58		352		
(6010.40) Machinery & Equipments-Computer Software	33,346	39,254	24,963	50,000	50,523		
(6010.50) Machinery & Equipments-Computer Hardware	76,401	30,137	52,204	50,000	17,039		
(6014) Training				8,000	30		
(6030) Dues & Subscriptions	52	135	24				
(6040.10) Contract Services-Outside Contracts	24,157	135,567	349,191	392,000	495,661		
(6040.50) Contract Services-Street Maintenance				-	647		
(6040.60) Contract Services-Building Maintenance/Repairs	-						
(6040.65) Contract Services - Equipment/Software Maint-Repair	166,730	172,213	157,485	165,000	144,016		
(6040.95) Contract Services - Other Professional Services	17,600	289,812					
(6050.30) Utility Services-Telephone Services	260	141		-			
(6050.40) Utility Services-Cellular Services	3,344	2,803	3,096	3,000	4,294		
(6055) Copier Repair/Services	-				16		
(6060) Mail/Postal Expense					70		
(6070.10) Fuel-Regular Unleaded Fuel	63	130	25				
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-				95		
(7050) Miscellaneous Expense	-						
(7120.10) Administrative Costs-PERS Health	50						
Total	**615,030**	**954,416**	**913,545**	**1,049,700**	**1,063,063**	**-**	**-**
HUMAN RESOURCES - INFORMATION TECH TOTAL	**1,239,180**	**1,742,602**	**2,166,634**	**2,298,300**	**2,796,197**	**1,684,500**	**1,453,700**

City of Montebello
Organizational Chart and Position Listing
Fiscal Year 2024-25

PARKS AND RECREATION



Parks and Recreation Position Listing

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
Director of Recreation and Community Services	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Director of Recreation and Community Services	1.0	1.0	1.0	1.0	1.0	0.0
Recreation Manager	1.0	1.0	1.0	1.0	1.0	0.0
Recreation & Community Services Superintendent	1.0	1.0	1.0	1.0	1.0	0.0
Golf Course Facilities Manager	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Recreation Supervisor	**0.0**	**1.0**	**1.0**	**2.0**	**3.0**	**1.0**
Community Services Coordinator	4.0	4.0	5.0	6.0	6.0	0.0
Public Affairs Manager	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Senior Management Analyst	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Public Information Officer	**0.0**	**0.0**	**0.0**	**0.0**	**2.0**	**2.0**
Management Analyst	1.0	1.0	1.0	1.0	1.0	0.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0	2.0	1.0
Administrative Assistant	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
	21.0	**11.0**	**12.0**	**14.0**	**22.0**	**8.0**

City of Montebello
Department Narrative
Fiscal Year 2024-25

PARKS AND RECREATION

Mission Statement

"We Strengthen Community Through People, Parks & Programs." The department strives to provide rewarding programs, services, and facilities that enhance the quality of life for Montebello residents and positively influence the public. Staff are committed to strengthen Montebello's image and offer a sense of community, thereby supporting economic development, increasing public engagement, and promoting health and wellness.

Department Description

The Recreation and Community Services Department is comprised of the following programs and operational areas:

Administration - The Recreation and Community Services Department 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 local schools and MUSD, community sports leagues, the Parks and Recreation Commission, the Youth Commission, and other community based organizations.

Programs and Services - The Department provides innovative community programs, classes, and services for people of all ages and developmental abilities that encompass community engagement, leisure, social, and cultural programming, special events, aquatics, camps, educational services, and grant funded programs such as the Youth Employment Program.

Parks and Recreation Facilities - The Department oversees, operates, and coordinates the reservation and rental of facilities for its community groups, residents, businesses, and visitors. Over 84 developed acres are home to eleven (11) parks; multiple athletic fields; outdoor pickle-ball, basketball, and tennis courts; an indoor gymnasium; a skate park; two aquatic facilities and a splash pad; batting cages; a barnyard zoo; a youth center; an outdoor amphitheater; 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 Montebello Senior Center maintains a schedule of classes, social services, and special events for the senior population. Continuous programs include health screenings, dances, and a variety of exercise/leisure classes. Staff promote needed senior resource programs to reinforce this group's quality of life, health and well-being by providing senior citizens assistance, advocacy, and liaison services for various resources related to housing, food, healthcare, and transportation among others.

Special Events - The Department of Recreation and Community Services is responsible for coordinating special events in the Montebello community, festivities which display Montebello's unique heritage and diverse cultures. The current events are the Veteran's Day Program, Memorial Day Program, Heritage Anniversary Festival & 5K Run, Halloween Train Ride & Festival, Winter Wonderland and Tree Lighting, Holiday Toy & Food Distribution event, Independence Day Spectacular, Pet Clinics, Skate Competitions, Dia De Los Muertos Altar & Festival, Downtown Street Fest, the Night Markets series, Stride for Pride 5k, theCity Service Saturday series, and more seasonal/quarterly celebrations.

Sports - Staff coordinate sports programs and field rentals for all community members and sports organizations. Staff have developed and oversee the youth basketball, soccer, baseball/t-ball, and flag-football leagues; adult softball and basketball leagues; as well as a summer swimming team.

City of Montebello
Department Narrative
Fiscal Year 2024-25

PARKS AND RECREATION

Summary of Notable Accomplishments During Fiscal Year 2023 – 2024

- Introduced the new "Connect with Rec" Recreation Guide – a quarterly guide that features the Recreation and Community Services events, programs, and more.
- Implementation of two new grant-funded trip programs – Rec N' Go and Montebello Outdoor Adventure Program.
- Implementation of two new events – Adaptive Inclusive Recreation (AIR) Resource Fair and the Young Men & Women's Conference.
- Offered a full year of normally operating recreation programs which included the following:
    - 10 Pet Vaccination Clinics and 2 Pet Fairs
    - 8 City Service Saturdays that provided approximately 2,000 hours of volunteer labor to assist with park maintenance
    - 21 Night Markets
    - 2 Skate Park Competitions
    - 12 community-wide special events; AIR Resource Fair, Easter Eggstravaganza, Memorial Day Ceremony, Independence Day Celebration, Downtown Street Fest, Veterans Day Ceremony, Heritage Festival, Halloween Train Ride & Festival, Dia de los Muertos Event, Young Men & Women's Conference, Winter Wonderland & Tree Lighting, Food & Toy Distribution
    - 4 Youth Sports Leagues offered (Soccer, Flag Football, Basketball, Baseball/T-Ball) with approximately 850 total participants.
    - Year-round adaptive programming and sports offered.
    - Senior Center offers a variety of Senior programs, including but not limited to, dances, health screenings, movie days, fitness & cultural arts classes, and trips
    - 40 Swim Lesson sessions offered and 2 Movie in the Pool events.
    - 3 childcare camps offered (summer, winter, and spring) serving a total of approximately 530 youth campers.
    - Provided 5,000 meals to seniors for the YWCA congregate meal program.
    - Provided approximately 9,600 meals to youth for the Summer Food Service Program.

Goals/Objectives for Upcoming Fiscal Year 2024 – 2025

- Complete several Capital Improvement Projects and open them to the public:
    - Rio Hondo River Access & Digital Sign project
    - Installation of a Community Garden at Grant Rea Park
    - Renovation of the Senior Center downstairs area
- Continue to identify and apply for grant opportunities to fund park facility improvements and recreation programs to offset General Fund expenses.

Department Performance Measures

Performance Measure	Actual FY 2022-23	Actual FY 2023-24	Projected FY 2024-25
Number of Volunteers	500+	500+	500+
Classes Offered to Community	125	220	230
Sports Programs Offered to the Community	15	23	25
Summer Food Service Program	10,000	9,600	9,800
Facility Reservations/Permits	1,500	2,300	2,500
Program Registrations	6,000	6,300	6,500

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City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

PARKS AND RECREATION

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-70-700 General-Parks & Recreation-Recreation Administration							
(5000.10) Salaries-Regular Salaries	308,644	418,859	429,955	322,400	478,598	515,100	488,900
(5000.20) Salaries-Regular Hourly	24,543	20,137	40,011	32,800	41,787	32,000	38,000
(5000.30) Salaries-Limited Hourly	6,966	20,423	1,217	15,800	32,980	45,000	45,000
(5000.40) Salaries-Stipend	2,375	-	(50)		300		
(5010.10) Overtime-Full-Time		939	2,127	1,000	4,404	5,000	2,000
(5010.20) Overtime-Part-Time	216	2,855	2,391	2,000	1,027	1,000	1,500
(5010.30) Overtime-Limited Part-Time	216	2,083			102		
(5100.10) Fringe Benefits-FICA/MEDICARE	25,111	32,925	32,654	30,000	37,548	34,800	36,700
(5100.20) Fringe Benefits-Compensation Insurance	7,452	13,100	7,200	10,000	9,996	10,000	15,000
(5100.30) Fringe Benefits-Unemployment Insurance	-	95	2				
(5100.40) Fringe Benefits-Health Insurance	11,737	22,693	16,722	19,900	37,879	33,500	28,600
(5100.70) Fringe Benefits-Auto Allowance	-	-					
(5100.75) Fringe Benefits - LTD/STD	2,131	2,812	2,859	900	3,155	3,000	3,700
(5100.80) Fringe Benefits-Vision	248	296	111	100	143	100	200
(5100.85) Fringe Benefits - Dental	141	425	841	1,100	1,101	1,100	1,100
(5100.90) Fringe Benefits-Life	232	403	543	500	586	600	500
(5100.96) Fringe Benefits-401(a) ER Contribution					412		4,000
(5300.10) Retirement-Retiree Benefits	5,500						
(5300.15) Retirement - Retiree Insurance	1,162		1,143				
(5300.20) Retirement-PERS employer costs	34,459	40,571	45,742	25,600	49,817	49,000	49,400
(5300.25) Retirement - PERS employee pickup	1,870	-	166				
(5300.30) Retirement-401 a(h) First Mercantile	80	115			120		
(6000.10) Supplies-Office Supplies	1,245	3,080	12,242	5,000	32,541	9,600	15,600
(6000.20) Supplies-Non-Durable	8,060	11,770	13,865	11,000	11,581	3,000	3,000
(6000.40) Supplies-Durable	-	910	1,006		1,690	3,000	5,000
(6010.20) Machinery & Equipments-Office Equipment					502		
(6010.40) Machinery & Equipments-Computer Software	1,845	226		1,200	520	750	-
(6010.50) Machinery & Equipments-Computer Hardware	2,730	1,613	561	1,200		800	800
(6014) Training	-	-	378	2,000	55	7,900	5,600
(6016) Uniform Expense	-	-		5,000		18,300	15,000
(6020) Travel & Meetings		78	236	2,000	2,558	5,700	5,000
(6025) Advertising/Printing Services	13,818	4,985	1,002	4,000	2,438	9,800	5,000
(6030) Dues & Subscriptions		470	49		318	11,200	15,400
(6040.10) Contract Services-Outside Contracts	86,560	24,165	40,787	30,000	67,663	50,000	85,000
(6040.35) Contract Services - Custodial Services	-						
(6040.40) Contract Services-Rec Activity Instructor Services	-						
(6040.65) Contract Services-Equipment/Software Maint-Repair		330	520				
(6040.75) Contract Services-Legal Services			554				
(6050.10) Utility Services-Electricity Usage	6,914	11,391	14,660	14,000	14,662	16,000	16,100
(6050.30) Utility Services-Telephone Services	15,129	6,936	526	500	566	500	1,100
(6055) Copier Repair/Services	13,400	17,431	19,019	17,200	20,555	17,300	18,900
(6065) Liability Insurance	170,568	153,500	155,000	155,000	155,004	155,000	150,000
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	10,743	31	543	5,000	4,866	15,000	12,000
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-						
(6081) Permits and Fees	-		225		75		
(6084.20) Bank fees-Credit card charges	5,162	1,234	2,599	9,000	2,647	4,800	4,800
(6084.30) Bank fees-Cash Vault Adjustment fees	-						
(7035) Lease Payment	-						
(7050) Miscellaneous Expense	-		269				
(7120.10) Administrative Costs-PERS Health	32						
Total	**769,289**	**816,881**	**847,675**	**724,200**	**1,018,196**	**1,058,850**	**1,072,900**
100-70-710 General-Parks & Recreation-Recreation							
(5000.10) Salaries-Regular Salaries	88,745	131,152	181,616	376,300	238,839	310,800	450,000
(5000.20) Salaries-Regular Hourly	320,805	333,622	351,169	355,000	509,778	480,000	560,000
(5000.30) Salaries-Limited Hourly	299,597	260,325	479,054	479,700	566,581	550,000	730,000
(5000.40) Salaries-Stipend	250						
(5010.10) Overtime-Full-Time	7,046	15,410	28,573	15,000	22,335	15,000	25,000
(5010.20) Overtime-Part-Time	3,571	16,364	16,356	10,000	26,087	10,000	22,000
(5010.30) Overtime-Limited Part-Time	1,736	3,205	2,545	1,000	11,637	1,000	2,500
(5100.10) Fringe Benefits-FICA/MEDICARE	55,145	56,710	79,461	77,000	103,638	103,000	125,400
(5100.20) Fringe Benefits-Compensation Insurance	85,956	30,000	30,000	30,000	30,000	30,000	50,000
(5100.30) Fringe Benefits-Unemployment Insurance	8,559	50,870	9,003		791		
(5100.40) Fringe Benefits-Health Insurance	43,419	52,303	61,109	34,400	52,647	50,400	58,100
(5100.75) Fringe Benefits - LTD/STD	1,252	1,099	1,124	200	1,448	1,200	1,600

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

PARKS AND RECREATION

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(5100.80) Fringe Benefits-Vision	363	132	438	100	239	200	200
(5100.85) Fringe Benefits - Dental	1,368	1,327	1,695	700	1,917	1,600	1,900
(5100.90) Fringe Benefits-Life	209	319	430	500	397	400	500
(5300.15) Retirement - Retiree Insurance	1,747		4,178				
(5300.20) Retirement-PERS employer costs	45,151	46,629	56,170	56,000	77,343	73,000	93,500
(5300.25) Retirement - PERS employee pickup	15,830	4,768					
(5300.30) Retirement-401 a(h) First Mercantile	-						
(6000.10) Supplies-Office Supplies	731	3,417	2,826	2,800	2,967	5,000	5,000
(6000.20) Supplies-Non-Durable	116,074	130,762	264,020	200,500	406,891	302,000	350,000
(6000.30) Supplies-Janitorial	3,683	3,684	111	2,000		11,200	2,000
(6000.40) Supplies-Durable	11,344	23,083	76,409	70,000	68,390	107,500	117,000
(6000.50) Supplies-Medical	(128)	789		-		11,100	10,000
(6010.10) Machinery & Equipments-Machinery & Equipment	-					32,500	-
(6010.20) Machinery & Equipments-Office Equipment	-						
(6010.40) Machinery & Equipments-Computer Software					5,399	18,200	-
(6010.50) Machinery & Equipments-Computer Hardware	2,734	3,906	4,684	4,500		12,600	12,600
(6014) Training	72		537		3,206	12,600	5,000
(6016) Uniform Expense			4,961				
(6020) Travel & Meetings	73		478	500	1,746	2,000	2,000
(6025) Advertising/Printing Services	231	140	200	1,400	1,549	51,500	55,000
(6030) Dues & Subscriptions	2,628	1,240	1,595	1,500	8,663		5,300
(6040.10) Contract Services-Outside Contracts	144,035	98,089	209,886	200,000	322,482	330,000	380,000
(6040.20) Contract Services-Landscaping Services	-		1,038				
(6040.25) Contract Services-Graffiti Removal Services			35				
(6040.30) Contract Services-Street Sweeping	160						
(6040.40) Contract Services-Rec Activity Instructor Services	29,376	500	43,563	63,100	60,430	117,000	110,400
(6040.60) Contract Services-Building Maintenance/Repairs	84,907	66,412	10,653	10,000	14,156	2,400	2,400
(6040.65) Contract Services-Equip/Software Maint-Repairs			181				
(6040.70) Contract Services-Rental-Building & Equipment		4,188	18,215	8,000	602	28,500	23,000
(6040.75) Contract Services-Rental-Legal Services			16,856				
(6050.10) Utility Services-Electricity Usage	200,459	171,454	207,369	200,000	256,959	265,000	285,000
(6050.20) Utility Services-Water Usage	20,118	34,018	25,065	23,000	28,728	25,000	30,000
(6050.30) Utility Services-Telephone Services	23,863	21,118	19,207	20,000	19,571	2,200	14,000
(6050.40) Utility Services-Cellular Services	4,956	8,748	10,891	11,000	11,640	11,000	14,100
(6050.50) Utility Services-Gas Usage	27,858	25,102	66,986	25,000	88,675	60,000	66,000
(6050.60) Utility Services-Cable	-			-	997	1,300	500
(6050.65) Utility Services - Internet	11,214	23,312	28,866	30,000	24,165	29,000	20,000
(6065) Liability Insurance	-						
(6070.10) Fuel-Regular Unleaded Fuel	2,104	4,625	2,743	2,800	466	3,000	5,000
(6070.20) Fuel-Diesel	641	757	923		229	500	3,000
(6070.30) Fuel-CNG	-			1,000			
(6075.10) Preventive Maintenance-Fire Extinguisher	2,248	5,119	2,808	3,000		2,500	
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-	2,659	5,312	12,000	10,099	1,000	3,000
(6080.40) Vehicle Maintenance/Expenses-Bus Repair & Services	-						
(6080.70) Vehicle Maintenance/Expenses-Auto Body Repair	-						
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-						
(6081) Permits and Fees	7,850	5,069	17,586	12,000	8,961	20,000	13,400
(6082) Vehicle Purchases				56,000			
(7020) Note Principal	57	57	62	3,000	52	3,000	3,000
(7035) Lease Payment	-						
(7040) Rent	-	1,255	8,922				
(7050) Miscellaneous Expense	-						
(7120.10) Administrative Costs-PERS Health	204						
Total	**1,678,241**	**1,643,738**	**2,355,909**	**2,399,000**	**2,990,700**	**3,094,200**	**3,657,400**

100-70-720 General-Parks & Recreation-Park Maintenance

(5000.10) Salaries-Regular Salaries	362,857	363,619	357,887	-	-	
(5000.20) Salaries-Regular Hourly	25,720	59,355	20,030	-	-	
(5000.30) Salaries-Limited Hourly	49,270	13,835	3,133	-	-	
(5010.10) Overtime-Full-Time	959	1,131	14,701	-	-	
(5010.20) Overtime-Part-Time	-	609		-	-	
(5010.30) Overtime-Limited Part-Time	619	45		-	-	
(5100.10) Fringe Benefits-FICA/MEDICARE	30,023	30,927	28,146	-	-	
(5100.20) Fringe Benefits-Compensation Insurance	40,572	15,500	15,500	-	-	
(5100.30) Fringe Benefits-Unemployment Insurance	-		70,940	-	-	
(5100.40) Fringe Benefits-Health Insurance	87,661	78,291		-	-	
(5100.50) Fringe Benefits-Uniform Allowance	4,425	4,425	4,000	-	-	

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

PARKS AND RECREATION

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(5100.75) Fringe Benefits - LTD/STD	4,166	4,068	2,751	-		-	
(5100.80) Fringe Benefits-Vision	975	2,121	820	-	(39.00)	-	
(5100.85) Fringe Benefits - Dental	1,933	1,695	1,744	-		-	
(5100.90) Fringe Benefits-Life	372	495	600	-		-	
(5300.10) Retirement-Retiree Benefits	5,625			-		-	
(5300.15) Retirement - Retiree Insurance	5,386		4,850	-		-	
(5300.20) Retirement-PERS employer costs	40,547	41,848	38,603	-		-	
(5300.25) Retirement - PERS employee pickup	24,130	8,234		-		-	
(5300.30) Retirement-401 a(h) First Mercantile	1,758	692		-		-	
(6000.10) Supplies-Office Supplies	84	42		-		-	
(6000.20) Supplies-Non-Durable	28,138	82,601	98,338	-		-	
(6000.30) Supplies-Janitorial	7,042	3,033	36,880	-		-	
(6000.40) Supplies-Durable	-	3,523	5,406	-		-	
(6010.10) Machinery & Equipments-Machinery & Equipment	2,039	1,119	22,205	-		-	
(6010.30) Machinery & Equipments-Small Tools	825	776	599	-		-	
(6010.40) Machinery & Equipments-Computer Software			525				
(6014) Training	-			-		-	
(6020) Travel & Meetings	240	-	144	-		-	
(6030) Dues & Subscriptions	50	60		-		-	
(6040.10) Contract Services-Outside Contracts	75,258	151,013	113,060	-		-	
(6040.20) Contract Services-Landscaping Services	105,242	267,523	321,711	-		-	
(6040.35) Contract Services - Custodial Services	-			-		-	
(6040.60) Contract Services-Building Maintenance/Repairs	690	1,337	7,995	-		-	
(6040.65) Contract Services - Equipment/Software Maint-Repair	7,136	20		-		-	
(6040.70) Contract Services-Rental- Building & Equipment	3,349	9,189	1,980	-		-	
(6040.80) Contract Services-Engineering Services	-			-		-	
(6050.10) Utility Services-Electricity Usage	37,009	41,837	54,108	-		-	
(6050.20) Utility Services-Water Usage	253,525	309,017	292,298	-		-	
(6050.30) Utility Services-Telephone Services	8,153	7,691	4,071	-		-	
(6050.40) Utility Services-Cellular Services	-			-		-	
(6050.50) Utility Services-Gas Usage	420	457	559	-		-	
(6065) Liability Insurance	-			-		-	
(6070.10) Fuel-Regular Unleaded Fuel	14,636	23,209	30,851	-		-	
(6070.20) Fuel-Diesel	3,256	1,398	1,200	-		-	
(6070.31) Fuel - Electricity for CNG	-			-		-	
(6080.20) Vehicle Maintenance/Expenses-Coolant		30		-		-	
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	29,831	36,433	16,503	-		-	
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	546	40	195	-		-	
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-			-		-	
(6081) Permits and Fees	658	268	592	-		-	
(6082) Vehicle Purchases	38,450			-		-	
(7020) Note Principal	1,716	1,716	1,716	-		-	
(7025) Interest Expense			5,431				
(7035) Lease Payment	23,040	23,198	17,767	-		-	
(7050) Miscellaneous Expense	-			-		-	
(7116) Improvements Other than Building				-		-	
(7120.10) Administrative Costs-PERS Health	412			-		-	
Total	**1,328,743**	**1,592,420**	**1,597,839**	**-**	**(39)**	**-**	**-**

100-70-735 General-Parks & Recreation-SYEP

(5000.20) Salaries-Regular Hourly	102	-	132		1,058		
(5000.30) Salaries-Limited Hourly	15,885	-	17,599	17,400	18,982	17,400	18,000
(5100.10) Fringe Benefits-FICA/MEDICARE	1,027	-	1,225		1,533		
Total	**17,014**	**-**	**18,956**	**17,400**	**21,573**	**17,400**	**18,000**

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

PARKS AND RECREATION

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-70-510 General-Parks & Recreation-Facilities							
(5000.10) Salaries-Regular Salaries	79,374	66,102	37,988	-		-	
(5000.20) Salaries-Regular Hourly	75,988	173,393	146,944	-		-	
(5000.30) Salaries-Limited Hourly	377	486		-		-	
(5010.10) Overtime-Full-Time	27,580	20,367	20,944	-		-	
(5010.20) Overtime-Part-Time	3,541	3,406		-		-	
(5010.30) Overtime-Limited Part-Time		218		-		-	
(5100.10) Fringe Benefits-FICA/MEDICARE	14,333	20,309	13,635	-		-	
(5100.20) Fringe Benefits-Compensation Insurance	17,424	4,896	10,000	-		-	
(5100.30) Fringe Benefits-Unemployment Insurance	-			-		-	
(5100.40) Fringe Benefits-Health Insurance	14,048	10,908	4,987	-		-	
(5100.50) Fringe Benefits-Uniform Allowance	1,000	1,500	375	-		-	
(5100.75) Fringe Benefits - LTD/STD	647	845	322	-		-	
(5100.80) Fringe Benefits-Vision	89	96	65	-		-	
(5100.85) Fringe Benefits - Dental	567	669	481	-		-	
(5100.90) Fringe Benefits-Life	79	95	73	-		-	
(5300.15) Retirement - Retiree Insurance	5,541		341	-		-	
(5300.20) Retirement-PERS employer costs	9,523	7,478	4,113	-		-	
(5300.25) Retirement - PERS employee pickup	2,933	877		-		-	
(6000.10) Supplies-Office Supplies		1,764	22,247	-		-	
(6000.20) Supplies-Non-Durable	79,147	74,158	78,180	-		-	
(6000.30) Supplies-Janitorial	22,667	17,889	27,903	-		-	
(6000.40) Supplies-Durable	1,095	4,731	7,855	-		-	
(6000.50) Supplies-Medical	-			-		-	
(6010.30) Machinery & Equipments-Small Tools	668	1,859		-		-	
(6014) Training	-			-		-	
(6020) Travel & Meetings	-			-		-	
(6025) Advertising/Printing Services	-			-		-	
(6040.10) Contract Services-Outside Contracts	24,677	44,006	350,511	-		-	
(6040.35) Contract Services - Custodial Services	166,715	221,508	255,604	-		-	
(6040.60) Contract Services-Building Maintenance/Repairs	23,877	25,783	171,094	-		-	
(6050.20) Utility Services-Water Usage	1,380	913	3,644	-		-	
(6050.30) Utility Services-Telephone Services	520	520		-		-	
(6050.40) Utility Services-Cellular Services	2,251	390		-		-	
(6070.10) Fuel-Regular Unleaded Fuel	5,196	5,270	8,025	-		-	
(6070.20) Fuel-Diesel	-			-		-	
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-	747		-		-	
(7035) Lease Payment	-			-		-	
(7120.10) Administrative Costs-PERS Health	62			-		-	
Total	**581,299**	**711,183**	**1,165,331**	**-**	**-**	**-**	**-**

100-70-550 General-Parks & Recreation-Commercial Cannabis							
(6040.10) Contract Services-Outside Contracts	94,448	314,141	6,681				
(6040.20) Contract Services-Landscaping Services	3,840						
Total	**98,288**	**314,141**	**6,681**	**-**	**-**	**-**	**-**

100-21-210 General-Parks & Recreation-Community Promotion	
***Pubic Affairs Division moved to Parks and Recreation effective November 2023, refleced in FY 2024-25 budget*	
(5000.10) Salaries-Regular Salaries	243,200
(5000.30) Salaries-Limited Hourly	
(5100.10) Fringe Benefits-FICA/MEDICARE	15,000
(5100.20) Fringe Benefits-Compensation Insurance	5,000
(5100.30) Fringe Benefits-Unemployment Insurance	
(5100.40) Fringe Benefits-Health Insurance	27,600
(5100.75) Fringe Benefits - LTD/STD	-
(5100.80) Fringe Benefits-Vision	200
(5100.85) Fringe Benefits - Dental	1,400
(5100.90) Fringe Benefits-Life	200
(5300.15) Retirement-Retiree Insurance	
(5300.20) Retirement-PERS employer costs	21,000
(5300.25) Retirement - PERS employee pickup	
(6000.10) Supplies-Office Supplies	1,000
(6000.20) Supplies-Non-Durable	2,000
(6000.40) Supplies-Durable	
(6010.10) Machinery & Equipments-Machinery & Equipment	7,000

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

PARKS AND RECREATION

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6010.40) Machinery & Equipments-Computer Software							
(6010.50) Machinery & Equipments-Computer Hardware							
(6014) Training							
(6016) Unfirom Expense							
(6000.40) Supplies-Durable							-
(6010.10) Machinery & Equipments-Machinery & Equipment							-
(6014) Training							3,000
(6016) Uniform Expense							3,000
(6020) Travel & Meetings							1,000
(6025) Advertising/Printing Services							100,000
(6030) Dues & Subscriptions							3,500
(6040.10) Contract Services-Outside Contracts							12,500
(6040.65) Contract Services - Equip/Software Maint-Repairs							20,000
(6040.95) Contract Services - Other Professional Services							
(6050.60) Utility Services-Cable							600
(6060) Mail/ Postal Expense							
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services							
TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	**467,200**
PARKS AND RECREATION DEPARTMENT TOTAL	**4,472,874**	**5,078,363**	**5,992,391**	**3,140,600**	**4,030,430**	**4,170,450**	**5,215,500**

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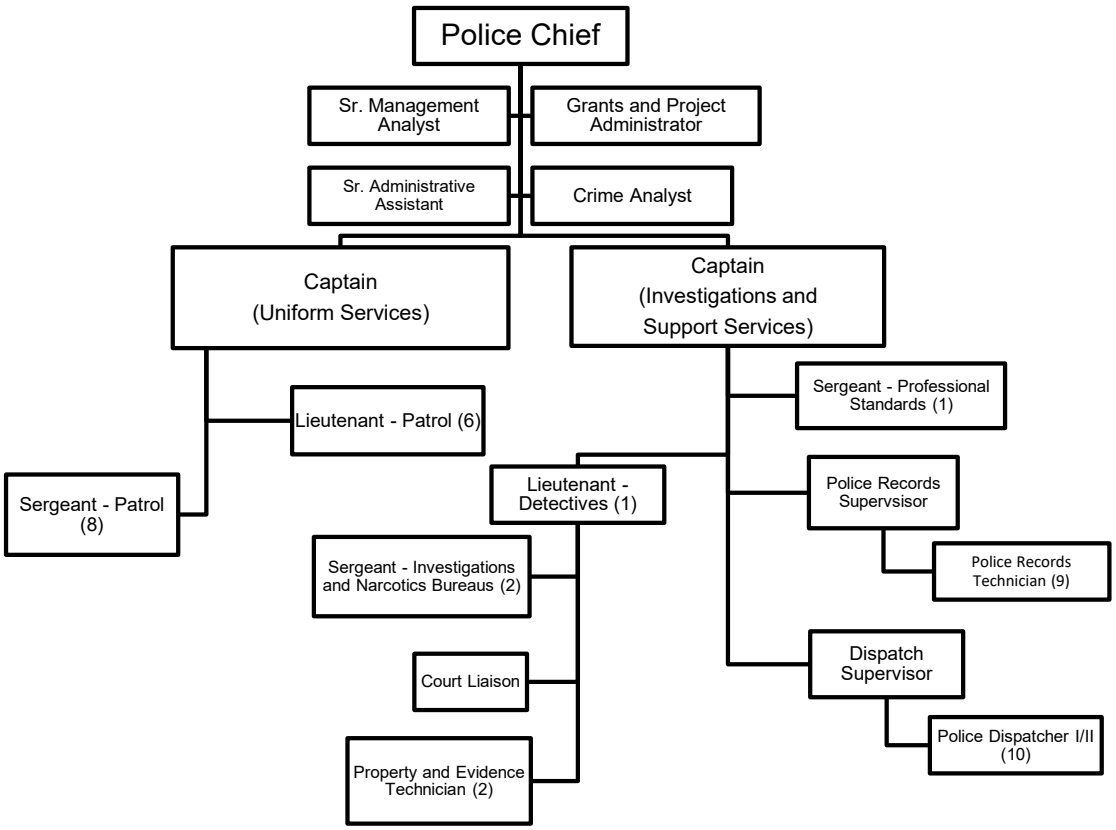
City of Montebello
Organizational Chart and Position Listing
Fiscal Year 2024-25

POLICE



*There are a total of 86.0 FTE Sworn Positions. A total of 62.0 FTE in the Police Corporal/Police Officer classification are assigned to various duties in patrol, investigations, traffic, special enforcement and other specialized assignments.

Police Position Listing

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
Police Chief	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Police Chief	1.0	1.0	1.0	1.0	1.0	0.0
Police Captain	2.0	2.0	2.0	2.0	2.0	0.0
Police Lieutenant	**6.0**	**6.0**	**6.0**	**6.0**	**7.0**	**1.0**
Police Sergeant	**10.0**	**10.0**	**10.0**	**10.0**	**11.0**	**1.0**
Police Corporal	**23.0**	**23.0**	**23.0**	**23.0**	**24.0**	**1.0**
Police Officer	**32.0**	**32.0**	**36.0**	**36.0**	**38.0**	**2.0**
Police Community Service Officer	**0.0**	**0.0**	**0.0**	**0.0**	**2.0**	**2.0**
Police Records Supervisor	1.0	1.0	1.0	1.0	1.0	0.0
Dispatch Supervisor	1.0	1.0	1.0	1.0	1.0	0.0
Police Dispatcher II	5.0	5.0	5.0	5.0	5.0	0.0
Police Dispatcher I	5.0	5.0	5.0	5.0	5.0	0.0
Police Records Technician	9.0	9.0	9.0	9.0	9.0	0.0
Property and Evidence Technician	2.0	2.0	2.0	2.0	2.0	0.0
Crime Analyst	0.0	1.0	1.0	1.0	1.0	0.0
Court Liaison	1.0	1.0	1.0	1.0	1.0	0.0
Grants and Project Administrator	1.0	1.0	1.0	1.0	1.0	0.0
Senior Management Analyst	1.0	1.0	1.0	1.0	1.0	0.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.0
	103.0	**103.0**	**107.0**	**107.0**	**114.0**	**7.0**

City of Montebello
Department Narrative
Fiscal Year 2024-25

POLICE

Mission Statement

The Montebello Police Department's mission is to provide effective and professional police services of the highest quality in partnership with the citizens we serve, encouraging mutual respect and creative problem solving, thereby improving our community's quality of life.

Department Description

The Montebello Police Department is a full-service police department providing public safety and law enforcement services to the community of Montebello since 1920.

The Chief of Police is responsible for planning, organizing, directing, and coordinating public safety and law enforcement activities in the city. There are four divisions in the Police Department: Administration, Uniform Services, Investigative Services, and Support Services.

The Administration Division is commanded by the Chief of Police, whose primary responsibility is to provide general management direction and control. The Assistant Police Chief oversees the uniform services division, investigations division and the support services division.

The Uniform Services Division is commanded by a Captain, whose primary responsibility is to provide general management direction and control for the Uniform Services Division. The Uniform Services Division consists of Uniformed Patrol, Traffic, K-9 Services, Special Response Team (SRT), Explorers, Reserves, Jail Facility, Transit Security, Mental Health Evaluation Team, Police Cadet Program, and the Chaplain program.

A Captain commands the Investigation and Support Services Division. It consists of the Detective Bureau, Narcotic Unit, Personnel and Training, Communications, Records, Crime Prevention, Crime Analysis, Property and Evidence, Grant Administration, Community Relations, and Computer Services.

The general fund primarily funds the Police Department. Other funding sources, when available, include asset forfeiture, supplemental law enforcement fund, and various state and federal grants.

Summary of Notable Accomplishments During Fiscal Year 2023 – 2024

Personnel - The increase in sworn personnel allowed for department to increase the personnel in the detective bureau, traffic unit and community relations unit. The increase in personnel assigned to specialized units allows our personnel to provide service to the community while reducing crime and improving quality of life issues.

- **20 police officers were hired:**
  - 10 - officers currently in patrol
  - 4 - officer trainees currently in the police academy
  - 3 - officers trainees scheduled to begin police academy in April 2024
  - 3 – academy recruits pending conditional employment offers
- **7 professional staff members were hired**:
  - 3 – dispatchers
  - 1 – property and evidence technician
  - 1- part time secretary in the training bureau
  - 1 – part time records technician
  - 1- part time police cadet
- **Community engagement –** Officers at all levels of the organization were involved in community outreach and collaboration. The community relations unit was increased from one officer to two officers and a sergeant. This growth allowed for better communication with the community. Lieutenants assigned a District Commanders conducted community meetings throughout the year.

- **The traffic unit** – Increased to 4 officers and a sergeant to address community concerns regarding traffic violations and accidents. The increase in staffing allows for directed traffic enforcement and resources to investigate major injury and fatal traffic collisions.
- **Reduction in response times** – By utilizing innovative patrol scheduling, leveraging technology and increasing officers assigned to patrol – our average response time to priority one calls for service improved from 5:20 in 2022 to 4:50 in 2023.

City of Montebello
Department Narrative
Fiscal Year 2024-25

POLICE

- **Technology and Intelligence Led Policing –** The following software systems were implemented to assist in a more efficient delivery of service to the community.
    - Implementation of the "Smart Force" software to provide real time information for briefings and disseminate information throughout the department –on desktop and in car mobile computers.
    - Implementation of "Smart Force" software to manage use of force reporting, pursuit reporting, and city vehicle involved accident reporting.
    - Implementation of "Veritone" software to collect and report police contact information as required by the State of California
    - Implementation of the Permitium software to assist with the State of California concealed weapon application process system

- **Officer Wellness-** Officer wellness is a priority to keep our staff physically and mentally healthy. A wellness room was created and open to all department personnel. The wellness room is a space where staff can take a break from the rigors of law enforcement. After a 5-year hiatus we participated in the Baker to Vegas Law Enforcement relay race. The race is 120 miles long and consist of 20 legs. This event attracts teams from throughout the world and encourages lifelong fitness for our officers.

- **Building** – The police building first floor project to mitigate issues due to flooding, mold, a need for new flooring and a complete update of the lockers room and briefing room is in motion. Staff worked to identify vendors and procure funding to complete the repairs and updates. This project is expected to be completed by July 1, 2024.

Goals/Objectives for Upcoming Fiscal Year 2024 – 2025

- **Increase Park Safety** – The police department will establish a Park Safety and Community Engagement Unit, utilizing community service officers and two police officers. The community service officers will be a cadre of part time and full time CSO's that will mirror the schedule of the police officers assigned to the unit. These two units will fall un
- **Technology** - Continue to leverage technology to develop effective and efficient law enforcement strategies. The department will research the feasibility of implementing Drone technology as a first responder asset, utilizing intelligence led software to identify crime hot spots and mitigating quality of life issues throughout the city and utilizing technology to track graffiti. The department will also implement the FLOCK license plate reader system.
- **Regionalization** – The police department will research the feasibility of joining a regional special weapons and tactics team (SWAT) to provide the community with additional resources for situations that require specialized equipment and training. In an effort to identify crime trends and patterns that impact the Montebello community – a regional crime analysis cooperative will be explored with surrounding agencies. The purpose would be to share information, as crimes trends in surrounding cities impact Montebello. The department will participate in the Los Angeles County Homeless Outreach Services Team Project.
- **District policing** – The district policing efforts will continue to expand, with district commanders scheduling community meetings in all districts, throughout the year. In collaboration with the Community Relations Unit, all officers will take an active role in community engagement and quality of life issue resolution.
- **Crime prevention and intervention** – The department will research the feasibility of creating a diversion program for at risk youth. The establishment of a community service center at Chet Holifield Park will be a priority to provide a police presence and resources. A campaign to increase the department's social media presence for the dissemination of crime prevention information and community safety information will be implemented.
- **Performance Measures** - Maintain and continue to improve the department's response time to part one crime, as well as maintain a reduction in crime levels.
- **Traffic awareness** – The traffic unit will introduce the community to a campaign that will provide education on primary collision factor violations and provide high visibility in corridors that are heavily traveled. Two motor officers will be added to the traffic unit.
- **Personnel** - Increase department personnel to best provide service to the community while reducing crime and improving quality of life issues. Continue to expand specialized units such as traffic, detectives, K9 and MHET. As well as implementing the Park Safety and Community Engagement unit.
- **Officer wellness** – The department will continue to research and identify peer support programs and to contract services for an officer wellness program. Programs to incentivize officer wellness will be used to promote overall mental and physical wellness.
- **Mental Health Outreach -** Increase visibility in the riverbed areas with the use of e-bikes and an off-road vehicle (obtained via OTS grant) to identify persons in need of housing and mental health assistance. Use a regional approach with HOST funding to provide services for those in need of housing and mental health resources.

Department Performance Measures

Performance Measure	Actual FY 2022-23	Projected FY 2023-24	Actual FY 2024-25
Average Response Time to High-Priority Calls	5:20	4:55	4:50
Case Investigated by Detectives / Cleared	1,097/843	1,200 / 1,000	1,318/1,134

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City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

POLICE

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-80-800 General-Police-PD Administration							
(5000.10) Salaries-Regular Salaries	291,487	261,552	361,883	256,800	328,104	527,900	629,700
(5000.20) Salaries-Regular Hourly			42,342				
(5000.30) Salaries-Limited Hourly			6,018		126,641	98,000	100,000
(5010.10) Overtime-Full-Time	-		352		318		
(5100.10) Fringe Benefits-FICA/MEDICARE	7,528	3,842	9,862	5,000	7,267	6,500	7,800
(5100.20) Fringe Benefits-Compensation Insurance	23,484	36,096	23,000	25,000	24,996	25,000	20,000
(5100.30) Fringe Benefits-Unemployment Insurance	-						
(5100.40) Fringe Benefits-Health Insurance	27,548	20,968	24,408	10,100	25,822	23,600	38,000
(5100.50) Fringe Benefits-Uniform Allowance	950	950	950	1,400	1,900	1,200	1,200
(5100.70) Fringe Benefits-Auto Allowance	-	-					
(5100.75) Fringe Benefits - LTD/STD	1,774	1,421	2,022	1,300	5,064	3,600	6,900
(5100.80) Fringe Benefits-Vision	555	299	466	400	1,110	300	300
(5100.85) Fringe Benefits - Dental	2,655	380	298	500	1,605	1,600	1,600
(5100.90) Fringe Benefits-Life	50	386	377	500	170	300	300
(5100.96) Fringe Benefits-401(a) ER Contribution					554		5,200
(5300.10) Retirement-Retiree Benefits	16,936		4,468				
(5300.15) Retirement - Retiree Insurance	29,049		1,669				
(5300.20) Retirement-PERS employer costs	49,124	43,422	61,051	6,600	67,833	56,100	132,000
(5300.25) Retirement - PERS employee pickup	2,961	65					
(6000.10) Supplies-Office Supplies	322	336	4,265	1,500	5,825	5,000	1,000
(6000.20) Supplies-Non-Durable	13,658	5,524	2,486	4,000	6,030	4,000	5,000
(6000.40) Supplies-Durable	-	15			941		
(6014) Training	-		75				
(6016) Uniform Expense	-						
(6020) Travel & Meetings	-	276	435		90		
(6025) Advertising/Printing Services					4,132		
(6030) Dues & Subscriptions	4,371	786	3,255	5,000	4,489	5,000	5,500
(6040.10) Contract Services-Outside Contracts	3,263	5,914	61,054		93,443		
(6040.60) Contract Services-Building Maint-Repairs			200				
(6040.75) Contract Services-Legal Services			8,861				
(6040.95) Contract Services-Other Professional Services			10,146		78,461		80,000
(6050.30) Utility Services-Telephone Services	1,845	6,844	1,998	1,900	1,969	2,000	1,400
(6055) Copier Repair/Services	4,085	1,987	7,486				
(6060) Mail/Postal Expense		43					
(6065) Liability Insurance	291,356	262,200	263,000	263,000	263,004	263,000	400,000
(6070.10) Fuel-Regular Unleaded Fuel	-		70		94		
(6070.20) Fuel-Diesel	-						
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-						
(6081) Permits and Fees	-						
(6082) Vehicle Purchases	-						
(6084.20) Bank fees-Credit card charges	1,613	611	1,916	3,100	2,602	1,200	200
(6084.30) Bank fees-Cash Vault Adjustment fees	-						
(7050) Miscellaneous Expense	-	1,500	1,132				
(7120.10) Administrative Costs-PERS Health	123						
Total	**774,737**	**655,417**	**905,545**	**586,100**	**1,052,464**	**1,024,300**	**1,436,100**
100-80-805 General-Police-Patrol							
(5000.10) Salaries-Regular Salaries	5,675,066	6,118,876	6,498,549	6,800,000	7,266,214	7,140,000	7,800,000
(5000.20) Salaries-Regular Hourly	67,350	501	106		1,213		-
(5000.30) Salaries-Limited Hourly	45,031	33,022	144,429	69,000	5,355	10,000	-
(5000.40) Salaries-Stipend	8,643	10,669	7,188	10,000	7,875	10,000	10,000
(5010.10) Overtime-Full-Time	1,061,138	949,583	1,362,507	1,150,000	1,402,695	1,250,000	1,550,000
(5010.30) Overtime-Limited Part-Time	-	136					
(5100.10) Fringe Benefits-FICA/MEDICARE	110,555	106,661	124,920	125,000	134,479	135,000	160,000
(5100.20) Fringe Benefits-Compensation Insurance	1,110,192	929,196	900,000	1,050,000	1,050,000	1,050,000	1,100,000
(5100.30) Fringe Benefits-Unemployment Insurance	7,011	19,244	4,610		(11)		
(5100.40) Fringe Benefits-Health Insurance	489,304	522,502	508,755	535,100	528,255	558,200	587,000
(5100.50) Fringe Benefits-Uniform Allowance	52,013	53,700	52,975	77,000	63,063	69,000	69,000
(5100.75) Fringe Benefits - LTD/STD	17,401	15,872	15,284	15,000	16,709	15,800	16,200
(5100.80) Fringe Benefits-Vision	4,342	5,430	5,388	2,000	4,705	2,200	8,000
(5100.85) Fringe Benefits - Dental	23,058	12,040	14,336	15,500	16,094	17,000	18,100
(5100.90) Fringe Benefits-Life	2,211	3,085	4,136	4,000	4,289	4,200	4,100
(5300.10) Retirement-Retiree Benefits	268,924		2,350		16,980		
(5300.15) Retirement - Retiree Insurance	49,484		34,728				
(5300.20) Retirement-PERS employer costs	1,146,996	1,129,012	1,141,827	1,423,700	1,408,226	1,450,000	1,650,000

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

POLICE

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(5300.25) Retirement - PERS employee pickup	134,280	20,863					
(6000.10) Supplies-Office Supplies	-	99					
(6000.20) Supplies-Non-Durable	7,812	9,065	8,562	16,000	7,643	15,000	10,000
(6000.30) Supplies-Janitorial	-				468		
(6000.40) Supplies-Durable	18,969	3,015	36,286	75,000	68,561	85,000	75,000
(6000.50) Supplies-Medical	-						
(6010.50) Machinery & Equipments-Computer Hardware	-						
(6014) Training	-				213		
(6016) Uniform Expense	-		1,181		(260)		
(6020) Travel & Meetings	3,470	1,371	3,054	5,000	495	5,000	1,000
(6030) Dues & Subscriptions	3,194	1,500	2,387	3,000	3,225	3,000	3,000
(6040.10) Contract Services-Outside Contracts	2,517	699	13,211		45,685		-
(6040.75) Contract Services-Legal Services		4,909	38				
(6050.20) Utility Services-Water Usage	5,465	6,310	5,615	5,000	6,752	5,900	6,000
(6050.30) Utility Services-Telephone Services	20,969	21,281	16,438	18,000	12,766	13,000	10,000
(6050.40) Utility Services-Cellular Services	81,571	73,394	64,751	68,000	86,271	83,000	104,000
(6050.50) Utility Services-Gas Usage	21,799	21,151	14,224	11,000	24,208	26,000	11,600
(6050.65) Utility Services-Internet			2,200	1,500	4,939	7,500	-
(6055) Copier Repair/Services	153						
(6070.10) Fuel-Regular Unleaded Fuel	-				63		600
(6070.20) Fuel-Diesel	-						
(6070.40) Fuel-Propane	2,037						
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-				2,301		
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-						
(6081) Permits and Fees	-						
(7050) Miscellaneous Expense	43		960				
(7120.10) Administrative Costs-PERS Health	2,344						
Total	**10,443,342**	**10,073,186**	**10,990,995**	**11,478,800**	**12,189,471**	**11,954,800**	**13,193,600**

100-80-810 General-Police-Traffic

(5000.10) Salaries-Regular Salaries	314,238	374,509	506,069	457,300	478,436	425,300	519,000
(5000.20) Salaries-Regular Hourly	-				3,672		
(5010.10) Overtime-Full-Time	24,591	5,672	2,931	5,000	6,229	9,000	10,000
(5100.10) Fringe Benefits-FICA/MEDICARE	7,127	7,627	6,865	6,500	7,144	2,200	8,200
(5100.20) Fringe Benefits-Compensation Insurance	19,644	62,196	20,000	20,000	20,004	20,000	25,000
(5100.30) Fringe Benefits-Unemployment Insurance	-						
(5100.40) Fringe Benefits-Health Insurance	38,329	29,713	32,352	13,100	23,857	10,100	28,600
(5100.50) Fringe Benefits-Uniform Allowance	2,400	2,400	3,800	5,500	2,850	4,000	4,000
(5100.75) Fringe Benefits - LTD/STD	1,064	1,121	1,126	1,000	966	1,000	1,000
(5100.80) Fringe Benefits-Vision	231	-	18	100	51		100
(5100.85) Fringe Benefits - Dental	61	-	181	100	451	500	500
(5100.90) Fringe Benefits-Life	132	209	317	300	231	300	200
(5300.10) Retirement-Retiree Benefits	2,099				5,500		
(5300.15) Retirement - Retiree Insurance	1,558		2,194				
(5300.20) Retirement-PERS employer costs	52,432	55,516	71,445	50,800	76,852	29,000	79,000
(5300.25) Retirement - PERS employee pickup	7,759	2,349					
(6000.10) Supplies-Office Supplies		421	909				
(6000.20) Supplies-Non-Durable	5,886	1,772	6,383	10,100	852	5,000	2,000
(6010.10) Machinery & Equipments-Machinery & Equipment							
(6010.40) Machinery & Equipments-Computer Software				14,000	4,515	16,000	-
(6030) Dues & Subscriptions			2,475				
(6040.10) Contract Services-Outside Contracts	240,000	273,341	241,160	244,000	240,000	251,500	332,500
(6055) Copier Repair/Services	663						
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses			131				
(7120.10) Administrative Costs-PERS Health	86						
Total	**718,300**	**816,846**	**898,356**	**827,800**	**871,610**	**773,900**	**1,010,100**

100-80-815 General-Police-Support Services

(5000.10) Salaries-Regular Salaries	165,262	83,145	79,293	188,600	177,736	171,500	175,800
(5000.20) Salaries-Regular Hourly	13,866	25,223	148	15,000	3,526	5,000	-
(5000.30) Salaries-Limited Hourly	75,094	187,917	148,783	405,000	185,347	300,000	200,000
(5000.40) Salaries-Stipend	-						
(5010.10) Overtime-Full-Time	2,714	-					
(5010.30) Overtime-Limited Part-Time	-	131					
(5100.10) Fringe Benefits-FICA/MEDICARE	18,626	18,746	14,923	15,000	25,094	11,200	25,400
(5100.20) Fringe Benefits-Compensation Insurance	29,364	32,196	20,000	20,000	20,004	20,000	10,000

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

POLICE

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(5100.30) Fringe Benefits-Unemployment Insurance	1,927	7,577					
(5100.40) Fringe Benefits-Health Insurance	28,122	8,483	8,400	8,700	19,060	19,200	19,700
(5100.50) Fringe Benefits-Uniform Allowance	500	500		-	1,450		
(5100.75) Fringe Benefits - LTD/STD	1,171	644	681	100	721	700	800
(5100.80) Fringe Benefits-Vision	35	61	368	100	72	100	100
(5100.85) Fringe Benefits - Dental	246	424	549	500	551	500	500
(5100.90) Fringe Benefits-Life	108	60	84	100	156	100	100
(5300.15) Retirement - Retiree Insurance	1,747		574				
(5300.20) Retirement-PERS employer costs	17,498	8,173	8,210	4,500	17,262	17,000	18,700
(5300.25) Retirement - PERS employee pickup	-	-					
(5300.30) Retirement-401 a(h) First Mercantile	763	131	166		120		
(6000.10) Supplies-Office Supplies	132	978	3,086	4,000	7,755	7,000	8,000
(6000.20) Supplies-Non-Durable	57,487	58,401	31,450	40,000	50,714	30,000	30,000
(6000.30) Supplies-Janitorial	4,784	2,999	6,482				
(6000.40) Supplies-Durable	25,028		8,853		2,291	3,500	1,000
(6000.50) Supplies-Medical	1,736	748	669	2,000	1,218	1,000	-
(6010.10) Machinery & Equipments-Machinery & Equipment	-	93,480					
(6010.40) Machinery & Equipments-Computer Software	-		525	20,000	19,980		3,200
(6010.50) Machinery & Equipments-Computer Hardware	-						
(6010.60) Machinery & Equipments-Personal Protective Equipment	13,167						
(6014) Training	22,589	28,073	26,463	61,000	90,281	75,000	75,000
(6016) Uniform Expense	10,050	15,309	10,360		500	18,000	18,000
(6020) Travel & Meetings	73	491					
(6025) Advertising/Printing Services	2,889	2,264	11,817	15,000	22,068		-
(6030) Dues & Subscriptions	8,289	10,230	9,882	13,500	18,285		5,000
(6040) Contract Services	118						
(6040.10) Contract Services-Outside Contracts	82,788	89,886	99,858	85,000	79,050	95,000	95,000
(6040.35) Contract Services - Custodial Services	68,767	51,962					
(6040.60) Contract Services-Building Maintenance/Repairs	221,705	208,728	24,522	25,000	7,696	25,000	5,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	5,320	27,521	2,884	-	31,016		
(6040.75) Contract Services - Legal Services	11,938	4,807	32,026	50,000	2,466	25,000	30,000
(6040.95) Contract Services - Other Professional Services	61,749	43,230	52,212	239,000	413,918	225,000	235,000
(6050.10) Utility Services-Electricity Usage	206,250	201,318	166,848	170,000	168,841	198,000	200,000
(6050.30) Utility Services-Telephone Services	82,303	94,051	131,602	100,000	127,768	139,000	130,000
(6050.60) Utility Services-Cable	3,545	3,543	6,254	5,000	10,702	11,000	11,000
(6050.65) Utility Services - Internet	8,555	8,911	8,158	10,000	3,346	3,200	3,000
(6055) Copier Repair/Services	41,341	34,434	26,609	31,900	34,126	33,200	36,500
(6060) Mail/ Postal Expense	429	84	263	400	484		
(6070) Fuel	618						
(6070.10) Fuel-Regular Unleaded Fuel	187,612	176,164	227,420	175,000	171,378	175,000	175,000
(6070.20) Fuel-Diesel	7,670	4,623	4,480	4,800	4,998	4,700	5,600
(6075.10) Preventive Maintenance-Fire Extinguisher	-	3,886	1,819	4,000		4,200	
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	244,513	216,275	233,155	200,000	205,878	200,000	200,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments		18,557					
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-						
(6081) Permits and Fees	11,324	14,719	16,833	17,000	14,435	18,000	16,000
(6082) Vehicle Purchases	15,000	334,666					
(7025) Interest Expense			11,293				
(7035) Lease Payment	294,335	294,335	283,041	-			
(7050) Miscellaneous Expense	142						
(7120.10) Administrative Costs-PERS Health	140						
Total	**2,059,429**	**2,418,084**	**1,721,043**	**1,930,200**	**1,940,293**	**1,836,100**	**1,733,400**

100-80-820 General-Police-Communications

(5000.10) Salaries-Regular Salaries	593,481	628,983	593,444	700,000	570,111	750,000	837,000
(5000.20) Salaries-Regular Hourly					17,602		
(5010.10) Overtime-Full-Time	215,212	213,724	282,679	275,000	357,682	300,000	300,000
(5100.10) Fringe Benefits-FICA/MEDICARE	56,166	57,407	58,782	60,000	61,273	80,300	78,700
(5100.20) Fringe Benefits-Compensation Insurance	48,240	96,200	46,000	46,000	45,996	46,000	40,000
(5100.30) Fringe Benefits-Unemployment Insurance	-						
(5100.40) Fringe Benefits-Health Insurance	88,048	94,213	83,051	80,300	78,541	80,300	101,400
(5100.50) Fringe Benefits-Uniform Allowance	4,500	5,000	5,000	7,200	3,500	4,700	10,000
(5100.75) Fringe Benefits - LTD/STD	4,782	4,989	4,496	600	4,016	4,200	5,500
(5100.80) Fringe Benefits-Vision	579	777	1,632	400	1,214	400	1,200
(5100.85) Fringe Benefits - Dental	3,645	2,683	2,854	2,700	2,988	3,300	4,000
(5100.90) Fringe Benefits-Life	381	534	612	600	547	500	700
(5300.10) Retirement-Retiree Benefits	40,500						

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

POLICE

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(5300.15) Retirement - Retiree Insurance	1,191		5,678				
(5300.20) Retirement-PERS employer costs	76,640	72,196	76,920	80,000	78,700	73,500	95,000
(5300.25) Retirement - PERS employee pickup	18,150	5,332					
(5300.30) Retirement-401 a(h) First Mercantile	141	115	166		120		
(6000.10) Supplies-Office Supplies	146	268	246	500	344	500	500
(6000.20) Supplies-Non-Durable	332	973	1,026	1,000	891	2,000	1,000
(6000.30) Supplies-Janitorial	-						
(6000.40) Supplies-Durable	764	305	798	1,000	3,617	2,000	2,000
(6010.20) Machinery & Equipments-Office Equipment	-						
(6010.40) Machinery & Equipments-Computer Software		27,037	53,817	-	25,433	25,000	35,800
(6014) Training	-						
(6040.10) Contract Services-Outside Contracts	-	327		25,000	81,475		
(6040.60) Contract Services-Building Maintenance/Repairs	13,406	15,808	11,622	20,000	12,682	22,000	-
(6040.65) Contract Services-Software Maint-Repair		(49)					
(6050.30) Utility Services-Telephone Services	834	468		-			
(6082) Vehicle Purchases	-						
(7120.10) Administrative Costs-PERS Health	405						
Total	**1,167,543**	**1,227,290**	**1,228,823**	**1,300,300**	**1,346,732**	**1,394,700**	**1,512,800**

100-80-825 General-Police-Records

(5000.10) Salaries-Regular Salaries	377,678	443,199	410,985	458,700	482,457	528,200	550,000
(5000.20) Salaries-Regular Hourly	136		420		8,377		-
(5000.30) Salaries-Limited Hourly	24,771	356			6,996		-
(5010.10) Overtime-Full-Time	5,442	9,394	29,726	30,000	26,408	22,000	30,000
(5100.10) Fringe Benefits-FICA/MEDICARE	29,853	32,726	32,852	32,000	39,827	42,300	46,800
(5100.20) Fringe Benefits-Compensation Insurance	40,812	59,196	44,000	44,000	44,004	44,000	40,000
(5100.30) Fringe Benefits-Unemployment Insurance	-						
(5100.40) Fringe Benefits-Health Insurance	78,616	99,185	77,607	51,600	63,314	62,200	76,400
(5100.50) Fringe Benefits-Uniform Allowance	3,857	4,643	5,429	6,500	5,071	5,300	10,000
(5100.75) Fringe Benefits - LTD/STD	3,139	3,275	3,345	500	3,720	3,600	4,400
(5100.80) Fringe Benefits-Vision	1,492	2,861	513	200	1,298	300	700
(5100.85) Fringe Benefits - Dental	2,715	2,332	2,347	2,000	2,680	2,200	2,700
(5100.90) Fringe Benefits-Life	332	558	654	600	731	700	700
(5300.10) Retirement-Retiree Benefits	15,000						
(5300.15) Retirement - Retiree Insurance	7,935		5,306				
(5300.20) Retirement-PERS employer costs	40,585	45,863	43,642	40,200	48,381	44,000	58,000
(5300.25) Retirement - PERS employee pickup	17,600	6,572					
(5300.30) Retirement-401 a(h) First Mercantile	1,758	1,442	2,071		1,500		
(6000.10) Supplies-Office Supplies	285	-		500	77	500	500
(6000.20) Supplies-Non-Durable	9,118	7,371	9,010	8,300	7,599	8,500	8,500
(6000.40) Supplies-Durable	-				8,190	10,000	1,000
(6014) Training	-						
(6025) Advertising/Printing Services			88				
(6040.10) Contract Services-Outside Contracts	8,758	7,030	11,717	10,000	9,203	13,000	13,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	12,329	14,571	13,450	14,000	13,450	15,000	15,000
(6050.30) Utility Services-Telephone Services	244	136	3	-			
(6055) Copier Repair/Services	529						
(7050) Miscellaneous Expense	-						
(7120.10) Administrative Costs-PERS Health	375						
Total	**683,359**	**740,710**	**693,165**	**699,100**	**773,283**	**801,800**	**857,700**

100-80-830 General-Police-Investigative Services

(5000.10) Salaries-Regular Salaries	1,651,436	1,712,518	1,310,046	1,500,000	1,005,328	1,155,000	700,000
(5000.20) Salaries-Regular Hourly	-		210		2,335		
(5000.30) Salaries-Limited Hourly	-						
(5010.10) Overtime-Full-Time	30,339	39,173	13,477	25,000	54,614	37,000	75,000
(5100.10) Fringe Benefits-FICA/MEDICARE	35,833	35,189	28,982	35,000	20,123	16,500	20,400
(5100.20) Fringe Benefits-Compensation Insurance	325,776	303,396	300,000	350,000	350,004	350,000	300,000
(5100.30) Fringe Benefits-Unemployment Insurance	-	2,954					
(5100.40) Fringe Benefits-Health Insurance	125,133	116,168	101,031	88,300	93,334	80,200	68,500
(5100.50) Fringe Benefits-Uniform Allowance	13,350	13,350	11,450	16,000	6,700	10,600	10,000
(5100.75) Fringe Benefits - LTD/STD	4,862	4,442	2,707	3,000	2,200	2,500	1,000
(5100.80) Fringe Benefits-Vision	720	2,131	1,039	300	568	100	1,300
(5100.85) Fringe Benefits - Dental	972	2,048	2,782	2,200	2,628	1,100	1,900
(5100.90) Fringe Benefits-Life	644	878	897	1,000	726	800	400
(5300.10) Retirement-Retiree Benefits	58,290		4,600		6,900		

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

POLICE

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(5300.15) Retirement - Retiree Insurance	1,747		6,908				
(5300.20) Retirement-PERS employer costs	307,961	302,497	205,138	209,600	161,049	143,100	110,000
(5300.25) Retirement - PERS employee pickup	45,552	8,839					
(6000.10) Supplies-Office Supplies	-	1,124					
(6000.20) Supplies-Non-Durable	1,628	595	2,044	2,500	1,062	3,000	3,000
(6000.40) Supplies-Durable	-	16					
(6010.40) Machinery & Equipments-Computer Software						-	
(6014) Training	4,620	(266)	6,199		1,104		
(6020) Travel & Meetings	-						
(6030) Dues & Subscriptions	-						
(6040.10) Contract Services-Outside Contracts	36,015	66	55,172	73,800	76,230	81,000	-
(6040.60) Contract Services-Building Maintenance/Repairs	-						
(6040.65) Contract Services - Equipment/Software Maint-Repair		255					
(6050.30) Utility Services-Telephone Services	254	159		-			
(6055) Copier Repair/Services	256						
(6080) Vehicle Maintenance/Expenses	-						
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-						
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-						
(7050) Miscellaneous Expense	-						
(7120.10) Administrative Costs-PERS Health	586						
Total	**2,645,974**	**2,545,532**	**2,052,682**	**2,306,700**	**1,784,905**	**1,880,900**	**1,291,500**

100-80-831 General-Police-Detention Facility

(6000.20) Supplies-Non-Durable	656		7,816		234	10,000	10,000
(6000.40) Supplies-Durable	-						
(6040.10) Contract Services-Outside Contracts	429,480	439,362	430,443	482,000	464,383	482,000	482,000
(6040.60) Contract Services-Building Maintenance/Repairs	-						
(6055) Copier Repair/Services	238						
Total	**430,374**	**439,362**	**438,259**	**482,000**	**464,617**	**492,000**	**492,000**

100-80-885 General-Police-Public Safety Augmentation Fund

(7035) Lease Payment	300,783	-		-			
Total	**300,783**	**-**	**-**	**-**	**-**	**-**	**-**
POLICE DEPARTMENT TOTAL	**19,223,841**	**18,916,427**	**18,928,868**	**19,611,000**	**20,423,375**	**20,158,500**	**21,527,200**

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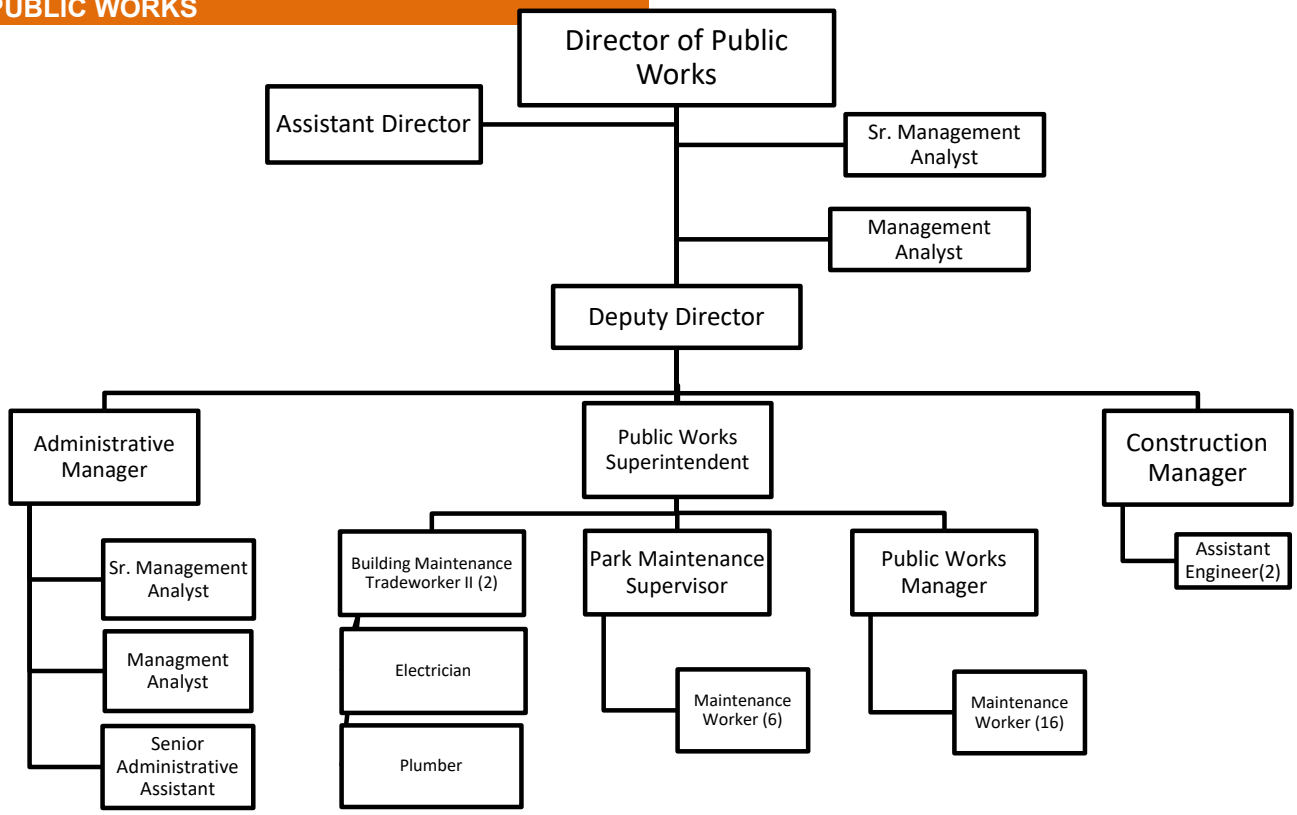
City of Montebello
Organizational Chart and Positon Listing
Fiscal Year 2024-25

PUBLIC WORKS



Public Works Position Listing

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
Director of Public Works	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Director of Public Works	1.0	2.0	2.0	2.0	1.0	-1.0
Deputy Director	0.0	1.0	1.0	1.0	1.0	0.0
Administrative Manager	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
~~**Principal Engineer**~~	~~**0.0**~~	~~**1.0**~~	~~**1.0**~~	~~**1.0**~~	~~**0.0**~~	~~**-1.0**~~
Assistant Engineer	2.0	2.0	2.0	2.0	2.0	0.0
~~**Traffic Engineer**~~	~~**0.0**~~	~~**0.0**~~	~~**1.0**~~	~~**1.0**~~	~~**0.0**~~	~~**-1.0**~~
~~**Building Official**~~	~~**0.0**~~	~~**1.0**~~	~~**1.0**~~	~~**1.0**~~	~~**0.0**~~	~~**-1.0**~~
~~**Combination Builidng Inspector**~~	~~**0.0**~~	~~**1.0**~~	~~**1.0**~~	~~**1.0**~~	~~**0.0**~~	~~**-1.0**~~
~~**Buiding Permit Technician**~~	~~**0.0**~~	~~**2.0**~~	~~**2.0**~~	~~**2.0**~~	~~**0.0**~~	~~**-2.0**~~
~~**Public Works Inspector**~~	~~**1.0**~~	~~**1.0**~~	~~**1.0**~~	~~**1.0**~~	~~**0.0**~~	~~**-1.0**~~
Public Works Superintendent	1.0	1.0	1.0	1.0	1.0	0.0
Public Works Manager	0.0	1.0	1.0	1.0	1.0	0.0
Park Maintenance Supervisor	0.0	1.0	1.0	1.0	1.0	0.0
Street Maintenance Supervisor	1.0	1.0	1.0	1.0	1.0	0.0
Building Maintenance Tradeworker II	0.0	2.0	2.0	2.0	2.0	0.0
Electrician	0.0	1.0	1.0	1.0	1.0	0.0
Plumber	0.0	1.0	1.0	1.0	1.0	0.0
Maintenance Worker	14.0	22.0	22.0	22.0	22.0	0.0
Senior Management Analyst	**1.0**	**1.0**	**1.0**	**1.0**	**2.0**	**1.0**
Management Analyst	**1.0**	**1.0**	**1.0**	**1.0**	**2.0**	**1.0**
Senior Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
	25.0	**45.0**	**46.0**	**46.0**	**42.0**	**-4.0**

City of Montebello
Department Narrative
Fiscal Year 2024-25

PUBLIC WORKS

Mission Statement

The City of Montebello Public Works Department's mission is to provide the highest quality public works services to our residential and business communities and other City departments while overseeing the City's infrastructure. This mission is accomplished through a balanced and prudent use of resources, technology, innovations, and partnerships with local service providers in the City.

Department Description

The Public Works Department is responsible for providing and maintaining the City's infrastructure to ensure the health, safety, and welfare of the City's residents and visitors. The Department is responsible for the engineering, permitting, construction, maintenance, and operation of the following public improvements:

- Streets and Alleys
- Sidewalks
- Sanitary Sewers
- Storm drains
- Traffic signals
- City Buildings & Facilities
- NPDES Environmental Compliance & Street Sweeping
- Refuse Collection
- Graffiti Abatement
- Trees (in the public right-of-way)

Within the Public Works Department, there are two divisions:
- Engineering
- Maintenance (Public Infrastructure, City Buildings & Facilities, and Parks)

Services are performed with a combination of in-house staff and contracted vendors.

Summary of Notable Accomplishments During Fiscal Year 2023 – 2024
Increased administration functionality of the Department by adding the following personnel:
- One (1) Assistant Engineer
- One (1) Street Maintenance Supervisor
- Three (3) Maintenance Workers

Completion of projects and services include:
- Initiated Coordination with LA County PW for the Traffic Signal Synchronization Program (TSSP) Construction Project
- Emergency Sink Hole Repairs
- The Golf Course Renovation Project, Topgolf and Clubhouse Project
- Issued 457 Street work permits
- Completed ADA Transitional Plan
- Completed the Systematic Safety Analysis Report/Local Road Safety Plan
- Established a Partnership with TreePeople

City of Montebello
Department Narrative
Fiscal Year 2024-25

PUBLIC WORKS

Goals/Objectives for Upcoming Fiscal Year 2024 – 2025

- Complete design and construction of the Dog Park at Acuna Park
- Complete design and construction of the Baseball Field Renovation Project at Montebello City Park
- Complete design and construction of Via San Clemente Entry Road
- Complete design and construction of Fire Station #56
- Complete design and construction of the Senior Center Renovation Project at 115 S. Taylor Avenue
- Complete design and construction of the Rio Hondo Access Improvements Project
- Complete design and construction of the Traffic Signal on 6th Street and Whittier Boulevard
- Continue conducting improvements to residential and arterial streets
- Complete design and construction of the Annual Concrete Project
- Complete design and construction of the Annual Street Slurry Seal Project
- Annual Signage (missing street name signs) and Striping Maintenance
- Paving the Way Program – Montebello Boulevard and Beverly Boulevard improvements
- Complete design and construction of the Plaza Drive Reconstruction
- Issue Requests for Proposals for Sewer Lift Stations
- Issue Requests for Proposals for Concrete Sewer Replacement
- Complete City Hall - Public Works Renovation
- Continue coordinating with the San Gabriel Valley Council of Governments for the construction of the Montebello Boulevard Grade Separation Project
- Pursue funding opportunities for roadway improvement projects
- Complete design and construction of the HSIP Cycle 7 project – Various intersection Improvements

Department Performance Measures

Performance Measure	Actual	Estimated	Projected
	FY 2022-23	FY 2023-24	FY 2024-25
Streets Paved (SF)	2,203,000	615,066	787,745
Sidewalk Improvements (SF)	39,800	8,746	2,550
Drive Approach Improvements (SF)	14,800	4,827	1,183
Curb & Gutter Improvements (LF)	3,300	210	137
Curb Ramp Improvements (Each)	78	24	4

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City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

PUBLIC WORKS

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-30-300 General-Public Works-PW Administration							
(5000.10) Salaries-Regular Salaries	287,196	398,123	245,734	459,200	598,274	543,100	735,500
(5000.20) Salaries-Regular Hourly	7,880	16,130	3,842	-	29,763		50,000
(5000.30) Salaries-Limited Hourly	3,542	19,238	7,146	20,000	1,695	60,000	-
(5000.40) Salaries-Stipend	-						
(5010.10) Overtime-Full-Time	-		1,699		170		-
(5010.20) Overtime-Part-Time	-						
(5010.30) Overtime-Limited Part-Time	-						
(5100.10) Fringe Benefits-FICA/MEDICARE	19,767	32,036	35,143	30,000	41,715	38,600	41,500
(5100.20) Fringe Benefits-Compensation Insurance	11,460	13,596	11,000	10,000	9,996	10,000	10,000
(5100.30) Fringe Benefits-Unemployment Insurance	-	6,255	1,171				
(5100.40) Fringe Benefits-Health Insurance	20,294	25,901	21,804	11,900	27,210	20,300	38,000
(5100.70) Fringe Benefits-Auto Allowance	-	-					
(5100.75) Fringe Benefits - LTD/STD	2,793	2,966	5,123	700	6,085	6,000	5,700
(5100.80) Fringe Benefits-Vision	98	818	959	300	2,243	300	400
(5100.85) Fringe Benefits - Dental	579	1,872	2,660	1,900	2,349	1,700	1,400
(5100.90) Fringe Benefits-Life	260	296	479	400	551	500	500
(5100.96) Fringe Benefits-401(a) ER Contribution					398		2,000
(5300.10) Retirement-Retiree Benefits	7,200						
(5300.15) Retirement - Retiree Insurance	374		1,491				
(5300.20) Retirement-PERS employer costs	29,005	32,452	51,627	44,200	55,670	50,500	72,000
(5300.25) Retirement - PERS employee pickup	541	3,048					
(6000.10) Supplies-Office Supplies	1,890	1,723	21,762	2,500	2,306	3,500	3,000
(6000.20) Supplies-Non-Durable	1,027	823	353	500	521	500	500
(6010.20) Machinery & Equipments-Office Equipment				4,000		-	1,000
(6010.50) Machinery & Equipments-Computer Hardware			7,422				
(6014) Training			745				
(6016) Uniform Expense	-	3,216		-			
(6020) Travel & Meetings	-		658	1,000	2,227	3,000	5,000
(6025) Advertising/Printing Services	331	137	6,470	3,500	7,572	3,500	3,500
(6030) Dues & Subscriptions	10,349	30					
(6040.10) Contract Services-Outside Contracts	17,505	8,488	8,115	15,000	8,918	5,000	5,000
(6050.10) Utility Services-Electricity Usage			1,093		8,275	14,000	-
(6050.40) Utility Services-Cellular Services	116	1,270	1,760	1,500	2,158	2,200	2,200
(6055) Copier Repair/Services	5,174	6,266	6,326	5,600	5,826	5,700	5,800
(6060) Mail/ Postal Expense	-		63		116		
(6065) Liability Insurance	222,909	200,610	201,000	201,000	201,000	201,000	200,000
(6070.20) Fuel-Diesel	98	198	232		3,509	2,500	2,700
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	31	10,229	20,312				
(7120.10) Administrative Costs-PERS Health	97						
Total	**650,516**	**785,721**	**666,189**	**813,200**	**1,018,547**	**971,900**	**1,185,700**
100-30-310 General-Public Works-Streets							
(5000.10) Salaries-Regular Salaries	229,832	349,499	425,064	800,300	611,017	866,300	875,000
(5000.20) Salaries-Regular Hourly	47,564	63,788	67,236	80,000	111,993	120,000	80,000
(5000.30) Salaries-Limited Hourly	596		1,052	175,000	10,122		27,000
(5010.10) Overtime-Full-Time	20,297	24,228	55,351	50,000	72,509	72,000	38,000
(5010.20) Overtime-Part-Time	854	1,990	3,502	2,000	3,637	5,000	1,500
(5010.30) Overtime-Limited Part-Time	-				190		1,200
(5100.10) Fringe Benefits-FICA/MEDICARE	22,176	30,729	40,068	38,000	59,294	59,900	69,000
(5100.20) Fringe Benefits-Compensation Insurance	25,368	9,500	25,000	50,000	50,004	50,000	75,000
(5100.30) Fringe Benefits-Unemployment Insurance	5,703		4,387				
(5100.40) Fringe Benefits-Health Insurance	57,176	76,389	87,591	85,900	121,754	122,700	155,000
(5100.50) Fringe Benefits-Uniform Allowance	3,383	2,883	5,425	8,000	6,500		6,500
(5100.75) Fringe Benefits - LTD/STD	2,079	2,542	3,609	500	4,436	4,000	6,000
(5100.80) Fringe Benefits-Vision	730	328	451	400	1,052	500	2,500
(5100.85) Fringe Benefits - Dental	1,442	2,025	3,540	3,500	4,060	3,800	4,400
(5100.90) Fringe Benefits-Life	213	457	725	700	991	800	1,100
(5300.10) Retirement-Retiree Benefits	16,875						
(5300.15) Retirement - Retiree Insurance	2,536		5,989				
(5300.20) Retirement-PERS employer costs	29,879	42,019	53,086	45,300	74,219	72,000	91,000
(5300.25) Retirement - PERS employee pickup	11,841	4,712					
(5300.30) Retirement-401 a(h) First Mercantile	141	75					
(6000.10) Supplies-Office Supplies				1,000	986	5,000	2,500

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

PUBLIC WORKS

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6000.20) Supplies-Non-Durable	70,154	35,114	28,501	20,000	27,477	25,000	25,000
(6000.40) Supplies-Durable	11,580	6,427	6,306	6,000	14,612	6,000	6,000
(6000.50) Supplies-Medical	-			3,000		3,000	3,000
(6010.10) Machinery & Equipments-Machinery & Equipment	2,115	1,670		20,000	41,268	20,000	20,000
(6010.20) Machinery & Equipments-Office Equipment	-						
(6010.30) Machinery & Equipments-Small Tools	242			30,000	13,509	30,000	15,000
(6010.40) Machinery & Equipments-Computer Software	1,429	1,688	2,296	2,500		2,500	-
(6010.50) Machinery & Equipments-Computer Hardware				3,000		3,000	3,000
(6014) Training	-		945	6,000	109	6,000	6,000
(6016) Uniform Expense				5,000	4,576	5,000	8,000
(6020) Travel & Meetings	-			1,000		1,500	1,500
(6025) Advertising/Printing Services	5,287	1,405	340				4,000
(6030) Dues & Subscriptions	20,000						500
(6040.05) Contract Services - Rubbish	3,197,421	4,034,954	4,175,133	4,176,000	4,491,251	4,707,600	4,814,600
(6040.10) Contract Services-Outside Contracts	118,052	75,965	80,048	100,000	99,173	125,000	150,000
(6040.20) Contract Services-Landscaping Services	36,144	107,646	-	-			
(6040.25) Contract Services - Graffiti Removal Services	439,303	443,257	460,544	465,000	499,029	550,000	600,000
(6040.30) Contract Services-Street Sweeping	725,319	773,064	837,409	825,000	964,252	950,000	640,400
(6040.45) Contract Services - Sewer Maintenance	319,981	477,195	104,989				
(6040.50) Contract Services-Street Maintenance	332,464	96,999	60,999	70,000	302,048	100,000	100,000
(6040.70) Contract Services-Rental- Building & Equipment	1,411						
(6040.75) Contract Services - Legal Services					49,229		
(6040.95) Contract Services - Other Professional Services	39,480	49,234	20,440	45,000	42,944	70,000	50,000
(6050.10) Utility Services-Electricity Usage	791,076	951,804	895,148	900,000	1,049,025	1,000,000	750,000
(6050.30) Utility Services-Telephone Services	-						
(6050.40) Utility Services-Cellular Services	3,552	1,089	4,208	1,100	13,619	7,700	13,000
(6070.10) Fuel-Regular Unleaded Fuel	12,063	13,296	21,220	15,000	17,954	18,000	15,000
(6070.20) Fuel-Diesel	2,114	3,130	5,489	5,500	6,276	6,800	5,200
(6080.10) Vehicle Maintenance/Expenses-Oil	565			500		500	
(6080.20) Vehicle Maintenance/Expenses-Coolant			349				
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	11,919	8,180	9,494	25,000	36,016	40,000	55,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	31	1,479	175	3,000	3,056	20,000	5,000
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-						
(6081) Permits and Fees	417	395	265	500	15	500	1,000
(6082) Vehicle Purchases	92,975			310,000	219,923		
(7025) Interest Expense			13,846				
(7035) Lease Payment	67,585	70,605	60,528	47,500	56,836	41,100	1,400
(7050) Miscellaneous Expense	26		1,669				
(7116) Improvements Other than Building	18,172	194,498	234,978				
(7120.10) Administrative Costs-PERS Health	277						
Total	**6,799,839**	**7,960,258**	**7,807,395**	**8,426,200**	**9,084,961**	**9,121,200**	**8,728,300**

100-30-315 General-Public Works-Stormwater

(6040.10) Contract Services-Outside Contracts	109,512	105,090	105,155	150,000	158,915	150,000	150,000
(6040.45) Contract Services - Sewer Maintenance			529,145		2,289		
Total	**109,512**	**105,090**	**634,300**	**150,000**	**161,204**	**150,000**	**150,000**

100-30-320 General-Public Works-Trees

(5000.10) Salaries-Regular Salaries	122,060	84,892	43,891	45,200	47,927	-	
(5000.20) Salaries-Regular Hourly			205				
(5010.10) Overtime-Full-Time	5,615				457		
(5100.10) Fringe Benefits-FICA/MEDICARE	10,250	6,497	3,245	3,300	3,309	-	
(5100.20) Fringe Benefits-Compensation Insurance	11,520	3,800	3,800	5,000	5,004	5,000	-
(5100.30) Fringe Benefits-Unemployment Insurance	-						
(5100.40) Fringe Benefits-Health Insurance	27,113	18,199	13,037	13,100	13,152	-	
(5100.50) Fringe Benefits-Uniform Allowance	1,425	925	500	1,000	500		
(5100.75) Fringe Benefits - LTD/STD	666	466	339	100	351	-	
(5100.80) Fringe Benefits-Vision	436	243	195	-			
(5100.85) Fringe Benefits - Dental	643	563	168	200	78		
(5100.90) Fringe Benefits-Life	101	86	78	100	78	-	
(5300.10) Retirement-Retiree Benefits	15,000						
(5300.15) Retirement - Retiree Insurance	2,933		891				

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

PUBLIC WORKS

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(5300.20) Retirement-PERS employer costs	13,195	8,313	4,806	4,700	4,865	-	
(5300.25) Retirement - PERS employee pickup	8,587	2,036					
(5300.30) Retirement-401 a(h) First Mercantile	1,758	817					
(6000.10) Supplies-Office Supplies	-						
(6000.20) Supplies-Non-Durable	208						
(6010.10) Machinery & Equipments-Machinery & Equipment	-						
(6010.30) Machinery & Equipments-Small Tools	8						
(6010.40) Machinery & Equipments-Computer Software			525				
(6014) Training	-						
(6040.10) Contract Services-Outside Contracts	2,889	7,868	3,036	8,000		50,000	50,000
(6040.15) Contract Services - Tree Trimming	367,280	361,162	402,198	380,000	390,000	400,000	400,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	-						
(6050.40) Utility Services-Cellular Services	431		(45)	-			
(6070.10) Fuel-Regular Unleaded Fuel	3,158	3,928	6,004	5,000	8,123	8,000	8,000
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	3,186	1,429		2,500	2,590	2,500	2,500
(7035) Lease Payment	-						
(7120.10) Administrative Costs-PERS Health	133						
Total	**598,595**	**501,224**	**482,873**	**468,200**	**476,434**	**465,500**	**460,500**

100-30-330 General-Public Works-Engineering

(5000.10) Salaries-Regular Salaries	848						
(5000.20) Salaries-Regular Hourly	21,521	10,678	2,094		6,716		
(5000.30) Salaries-Limited Hourly	-		6,534	20,000		10,000	-
(5000.40) Salaries-Stipend	1,386	814	714	1,000	286		
(5100.10) Fringe Benefits-FICA/MEDICARE	1,715	879	715	700	536		
(5100.20) Fringe Benefits-Compensation Insurance	3,780	100		-			-
(5100.30) Fringe Benefits-Unemployment Insurance	-	5,755					
(5100.40) Fringe Benefits-Health Insurance	1,300						
(5100.75) Fringe Benefits - LTD/STD	-						
(5100.80) Fringe Benefits-Vision	81		99				
(5100.85) Fringe Benefits - Dental	45						
(5300.15) Retirement - Retiree Insurance	8,260						
(5300.20) Retirement-PERS employer costs	2,551						
(6000.10) Supplies-Office Supplies	262	61	925		1,000		
(6000.20) Supplies-Non-Durable	78						
(6010.40) Machinery & Equipments-Computer Software				7,500	4,525	24,000	24,000
(6014) Training					360		
(6020) Travel & Meetings					625		
(6025) Advertising/Printing Services	1,162	176		500	4,350	1,000	1,000
(6040.10) Contract Services-Outside Contracts	46,415	159,745	302,540	250,000	38,865	400,000	100,000
(6040.50) Contract Services-Street Maintenance	-						
(6040.80) Contract Services-Engineering Services	489,282	338,349	458,713	425,000	351,837	500,000	350,000
(6050.10) Utility Services-Electricity Usage	70,566	80,202	89,684	80,000	97,145	97,000	95,000
(6050.30) Utility Services-Telephone Services	6,491	5,672	5,393	6,000	5,371	6,000	5,000
(6050.65) Utility Services - Internet	760	746	838	800	788	800	800
(6055) Copier Repair/Services	-						
(6060) Mail/ Postal Expense	301	80					
(6081) Permits and Fees	5,823	5,265	6,105	8,000	6,558	8,000	6,000
(6082) Vehicle Purchases				35,000	35,941		
(7050) Miscellaneous Expense	-		51,248		428,623		
(7120.10) Administrative Costs-PERS Health	9						
Total	**662,636**	**608,522**	**925,602**	**834,500**	**983,526**	**1,046,800**	**581,800**

100-30-340 General-Public Works-Sewer Operations

(6040.10) Contract Services-Outside Contracts							
(6040.45) Contract Services - Sewer Maintenance			201,397	600,000	841,477	600,000	600,000
(6040.50) Contract Services-Street Maintenance							
(6040.55) Contract Services - Water System Maintenance							
(6040.80) Contract Services-Engineering Services							
	-	**-**	**201,397**	**600,000**	**841,477**	**600,000**	**600,000**

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

PUBLIC WORKS

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-30-510 General-Public Works-Facilities							
(5000.10) Salaries-Regular Salaries				221,500	177,218	224,800	254,300
(5000.20) Salaries-Regular Hourly				-			37,000
(5000.30) Salaries-Limited Hourly				45,000		-	-
(5010.10) Overtime-Full-Time				15,000	41,828	30,000	37,000
(5010.20) Overtime-Part-Time							5,000
(5010.30) Overtime-Limited Part-Time							
(5100.10) Fringe Benefits-FICA/MEDICARE				16,000	16,559	19,300	21,600
(5100.20) Fringe Benefits-Compensation Insurance			0	25,000	24,996	25,000	30,000
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance				4,200	6,529	6,200	11,800
(5100.50) Fringe Benefits-Uniform Allowance				1,000	500		1,300
(5100.75) Fringe Benefits - LTD/STD				100	365	400	600
(5100.80) Fringe Benefits-Vision				100	72	100	100
(5100.85) Fringe Benefits - Dental				400	550	500	800
(5100.90) Fringe Benefits-Life				100	136	100	200
(5300.20) Retirement-PERS employer costs				3,100	17,622	17,000	25,000
(6000.10) Supplies-Office Supplies					63		
(6000.20) Supplies-Non-Durable				70,000	37,979	25,000	35,000
(6000.30) Supplies-Janitorial				35,000	51,446	45,000	60,000
(6000.40) Supplies-Durable				30,000	18,550	85,000	90,000
(6000.50) Supplies-Medical							
(6010.30) Machinery & Equipments-Small Tools				5,000	4,827	5,000	5,000
(6014) Training							
(6016) Uniform Expense				5,000		5,000	5,000
(6020) Travel & Meetings							
(6025) Advertising/Printing Services							
(6040.10) Contract Services-Outside Contracts				400,000	431,215	500,000	400,000
(6040.35) Contract Services - Custodial Services				300,000	407,931	450,000	500,000
(6040.60) Contract Services-Building Maintenance/Repairs				150,000	199,588	175,000	250,000
(6040.70) Contract Services-Rental- Building & Equipment				6,000	3,832	10,000	25,000
(6050.20) Utility Services-Water Usage				1,500	897	1,000	1,000
(6050.30) Utility Services-Telephone Services				-	599.00	600	600
(6050.40) Utility Services-Cellular Services				-	276.00	250	300
(6070.10) Fuel-Regular Unleaded Fuel					13,403	13,000	11,200
(6070.20) Fuel-Diesel							
Total	**-**	**-**	**-**	**1,334,000**	**1,456,981**	**1,638,250**	**1,807,800**

Effective FY 2024-25, Building is part of Community Development

100-30-540 General-Public Works-Building							
(5000.10) Salaries-Regular Salaries			1,589	234,900	115,091	134,400	-
(5000.20) Salaries-Regular Hourly				-			
(5000.30) Salaries-Limited Hourly							
(5010.10) Overtime-Full-Time			109		10,846	7,000	-
(5100.10) Fringe Benefits-FICA/MEDICARE			130	25,000	8,948	11,800	-
(5100.20) Fringe Benefits-Compensation Insurance			-	10,000	9,996	10,000	-
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance				10,100	18,896	19,200	-
(5100.75) Fringe Benefits - LTD/STD				200	610	600	-
(5100.80) Fringe Benefits-Vision				100	70	100	-
(5100.85) Fringe Benefits - Dental				400	539	500	-
(5100.90) Fringe Benefits-Life			5	200	157	100	-
(5300.20) Retirement-PERS employer costs			170	5,700	11,792	11,900	-
(5300.25) Retirement-PERS employee pickup							
(6000.10) Supplies-Office Supplies				2,000	334	2,000	
(6000.20) Supplies-Non-Durable				200		200	
(6000.40) Supplies-Durable				5,000	3,377	5,000	
(6010.40) Machinery & Equipments-Computer Software							

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

PUBLIC WORKS

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6010.50) Machinery & Equipments-Computer Hadware				750	287	750	
(6014) Training							
(6020) Travel & Meetings				1,500		1,500	
(6025) Advertising/Printing Services				350		350	
(6030) Dues & Subscriptions				850		850	
(6040.10) Contract Services-Outside Contracts				75,000	315,099	15,000	
(6040.95) Contract Services-Other Professional Services					677,758	450,000	
(6050.30) Utility Services-Telephone Services				10,000	9,422	11,000	-
(6050.40) Utility Services-Cellular Services				-			
(6050.65) Utility Services - Internet			63	3,000	2,650	2,600	-
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses					2,597		
(6081) Permits and Fees				6,000	1,689	1,000	-
Total	**-**	**-**	**2,066**	**391,250**	**1,190,158**	**685,850**	**-**

100-30-720 General-Public Works-Park Maintenance

(5000.10) Salaries-Regular Salaries				428,700	327,952	473,400	350,000
(5000.20) Salaries-Regular Hourly				25,000	23,168	25,000	24,000
(5000.30) Salaries-Limited Hourly				5,000	200		3,000
(5010.10) Overtime-Full-Time				5,000	14,039	10,000	3,000
(5010.20) Overtime-Part-Time							
(5010.30) Overtime-Limited Part-Time							
(5100.10) Fringe Benefits-FICA/MEDICARE				50,000	25,663	26,100	24,400
(5100.20) Fringe Benefits-Compensation Insurance			-	10,000	9,996	10,000	25,000
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance				85,700	61,421	57,400	65,000
(5100.50) Fringe Benefits-Uniform Allowance				6,000	3,694		2,600
(5100.75) Fringe Benefits - LTD/STD				400	2,590	3,000	2,200
(5100.80) Fringe Benefits-Vision				300	1,144	100	1,200
(5100.85) Fringe Benefits - Dental				2,300	1,366	1,100	1,900
(5100.90) Fringe Benefits-Life				600	483	500	500
(5300.20) Retirement-PERS employer costs				42,100	33,982	34,000	33,000
(5300.25) Retirement - PERS employee pickup							
(5300.30) Retirement-401 a(h) First Mercantile							
(6000.10) Supplies-Office Supplies				500	10	500	-
(6000.20) Supplies-Non-Durable				115,000	86,977	145,000	100,000
(6000.30) Supplies-Janitorial				40,000	51,404	40,000	50,000
(6000.40) Supplies-Durable				8,000	15,636	15,000	20,000
(6010.10) Machinery & Equipments-Machinery & Equipment				10,000	10,778	10,000	10,000
(6010.30) Machinery & Equipments-Small Tools				1,600	2,266	3,000	3,000
(6014) Training				2,000		2,000	2,000
(6016) Uniform Expense				5,000	5,256	5,000	8,000
(6020) Travel & Meetings				500		2,000	2,000
(6030) Dues & Subscriptions							
(6040.10) Contract Services-Outside Contracts			8,216	140,000	105,300	150,000	160,000
(6040.20) Contract Services-Landscaping Services				360,000	372,360	420,000	440,000
(6040.35) Contract Services - Custodial Services							
(6040.60) Contract Services-Building Maintenance/Repairs				65,000	53,436	65,000	40,000
(6040.65) Contract Services - Equipment/Software Maint-Repair				3,000		3,000	3,000
(6040.70) Contract Services-Rental- Building & Equipment				7,500		7,500	12,500
(6040.80) Contract Services-Engineering Services				-			
(6050.10) Utility Services-Electricity Usage				65,000	49,674	54,000	50,000
(6050.20) Utility Services-Water Usage				250,000	308,591	300,000	350,000
(6050.30) Utility Services-Telephone Services				5,000	4,170	4,400	4,100
(6050.40) Utility Services-Cellular Services				-			
(6050.50) Utility Services-Gas Usage				500	569	700	500

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

PUBLIC WORKS

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6065) Liability Insurance							
(6070.10) Fuel-Regular Unleaded Fuel				25,000	29,380	32,000	25,000
(6070.20) Fuel-Diesel				1,000	1,735	1,900	1,400
(6070.31) Fuel - Electricity for CNG							
(6080.20) Vehicle Maintenance/Expenses-Coolant							
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services				27,000	35,930	30,000	45,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments				2,200	236	2,200	2,200
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses							
(6081) Permits and Fees				1,400		1,400	
(6082) Vehicle Purchases							
(6095) Safety Program				2,000			
(7020) Note Principal					1,716		
(7035) Lease Payment				43,100	43,100	43,100	4,500
Total	**-**	**-**	**8,216**	**1,841,400**	**1,684,222**	**1,978,300**	**1,869,000**

100-30-730 General-Public Works-AB939

(6040.10) Contract Services-Outside Contracts	-			-			
(6040.95) Contract Services - Other Professional Services	44,885	37,513	71,485	48,000	84,405	95,000	95,000
Total	**44,885**	**37,513**	**71,485**	**48,000**	**84,405**	**95,000**	**95,000**
PUBLIC WORKS DEPARTMENT TOTAL	**8,865,983**	**9,998,328**	**10,799,523**	**14,906,750**	**16,981,915**	**16,752,800**	**15,478,100**

City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

PUBLIC AFFAIRS AND INFORMATION TECHNOLOGY

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
100-21-210 Public Affairs-Information Technology - Community Promotion							
(5000.10) Salaries-Regular Salaries						334,600	-
(5000.30) Salaries-Limited Hourly							-
(5100.10) Fringe Benefits-FICA/MEDICARE						12,600	-
(5100.20) Fringe Benefits-Compensation Insurance						15,000	-
(5100.30) Fringe Benefits-Unemployment Insurance							-
(5100.40) Fringe Benefits-Health Insurance							-
(5100.75) Fringe Benefits - LTD/STD						500	-
(5100.80) Fringe Benefits-Vision						100	-
(5100.85) Fringe Benefits - Dental						900	-
(5100.90) Fringe Benefits-Life						100	-
(5300.15) Retirement-Retiree Insurance							-
(5300.20) Retirement-PERS employer costs						20,900	-
(5300.25) Retirement - PERS employee pickup							-
(6000.10) Supplies-Office Supplies						1,000	-
(6000.20) Supplies-Non-Durable						1,000	-
(6000.40) Supplies-Durable							-
(6010.10) Machinery & Equipments-Machinery & Equipment							-
(6014) Training							-
(6016) Uniform Expense							-
(6020) Travel & Meetings						3,000	-
(6025) Advertising/Printing Services					114	100,000	-
(6030) Dues & Subscriptions						2,000	-
(6040.10) Contract Services-Outside Contracts						12,500	-
(6040.65) Contract Services - Equip/Software Maint-Repairs						15,000	-
(6040.95) Contract Services - Other Professional Services							-
(6050.60) Utility Services-Cable						600	-
(6060) Mail/ Postal Expense							-
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services							
Total	**-**	**-**	**-**	**-**	**114**	**519,800**	**-**
100-21-420 General-Public Affairs-Information Technology- Info Tech							
(5000.10) Salaries-Regular Salaries						354,900	293,700
(5000.20) Salaries-Regular Hourly							
(5000.30) Salaries-Limited Hourly							
(5010.10) Overtime-Full-Time						3,000	15,000
(5010.20) Overtime-Part-Time							
(5010.30) Overtime-Limited Part-Time							
(5100.10) Fringe Benefits-FICA/MEDICARE						14,300	22,300
(5100.20) Fringe Benefits-Compensation Insurance						15,000	5,000
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance						16,200	42,000
(5100.75) Fringe Benefits - LTD/STD						2,300	4,000
(5100.80) Fringe Benefits-Vision						100	2,500
(5100.85) Fringe Benefits - Dental						600	1,300
(5100.90) Fringe Benefits-Life						200	300

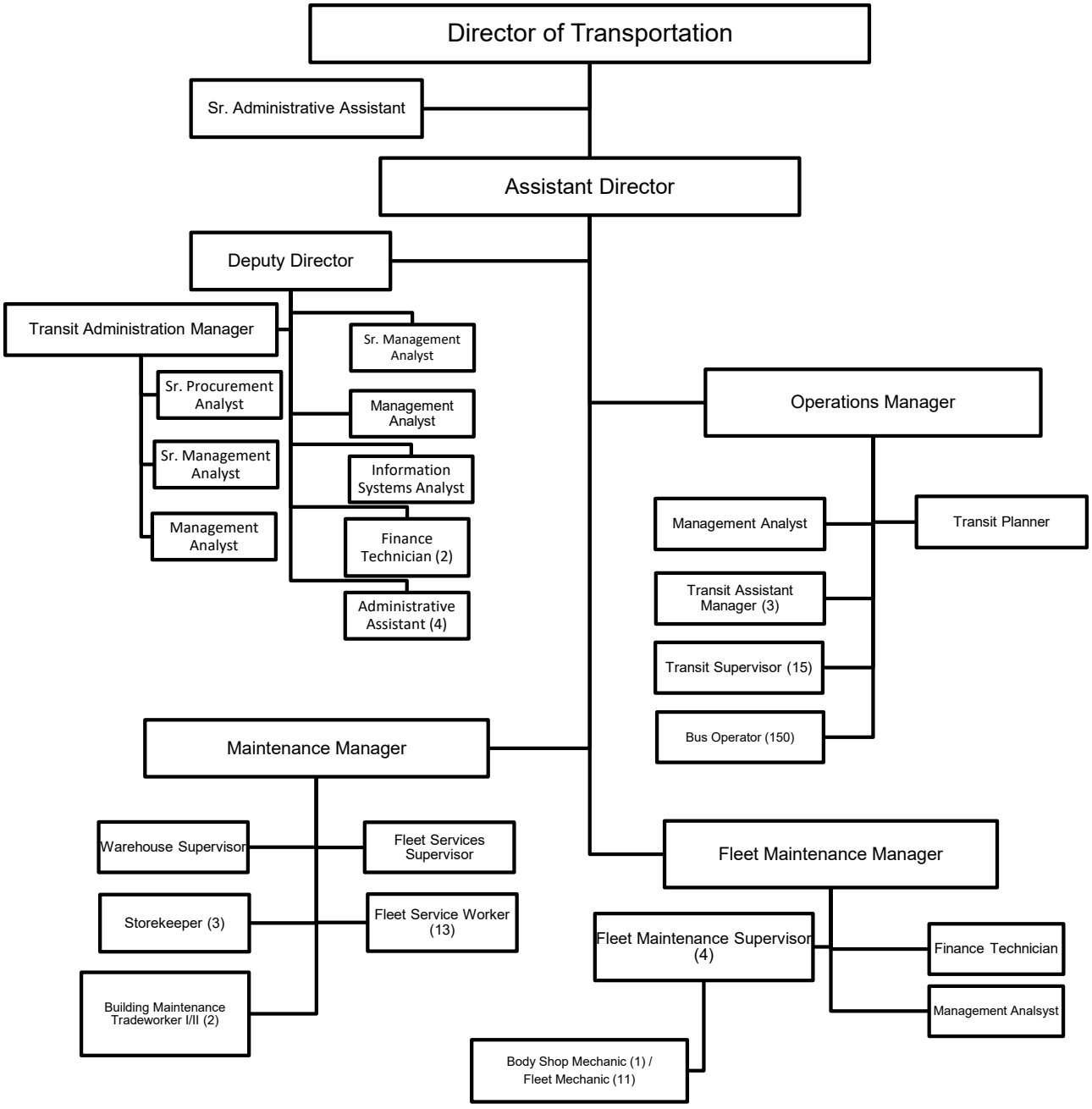
City of Montebello
General Fund Detail by Department
FY 2019-20 - FY 2024-25

PUBLIC AFFAIRS AND INFORMATION TECHNOLOGY

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(5300.15) Retirement-Retiree Insurance							
(5300.20) Retirement-PERS employer costs						13,800	35,000
(6000.10) Supplies-Office Supplies						2,000	2,000
(6000.20) Supplies-Non-Durable						1,000	4,000
(6000.40) Supplies-Durable						1,000	5,000
(6010.40) Machinery & Equipments-Computer Software						25,000	20,000
(6010.50) Machinery & Equipments-Computer Hardware					3,058	50,000	74,000
(6014) Training						3,000	3,000
(6016) Uniform Expense							3,000
(6020) Travel & Meetings							1,200
(6030) Dues & Subscriptions						1,000	2,500
(6040.10) Contract Services-Outside Contracts						450,000	450,000
(6040.60) Contract Services-Building Maintenance/Repairs							
(6040.65) Contract Services - Equipment/Software Maint-Repair						165,000	225,000
(6040.95) Contract Services - Other Professional Services						15,000	15,000
(6050.30) Utility Services-Telephone Services							
(6050.40) Utility Services-Cellular Services						3,400	4,000
Total	**-**	**-**	**-**	**-**	**3,058**	**1,136,800**	**1,229,800**
PUBLIC AFFAIRS-INFO TECHNOLOGY DEPARTMENT TOTAL					**3,172**	**1,656,600**	**1,229,800**

City of Montebello
Organizational Chart and Positon Listing
Fiscal Year 2024-25

TRANSIT



City of Montebello
Organizational Chart and Positon Listing
Fiscal Year 2024-25

TRANSIT

Transportation Position Listing

	FY 2021-22	FY 2022-23 AMENDED	FY 2023-24 ADOPTED	FY 2023-24 AMENDED	FY 2024-25 ADOPTED	Variance
Director of Transportation	1.0	1.0	1.0	1.0	1.0	0.0
Assistant Director of Transportation	1.0	1.0	1.0	1.0	1.0	0.0
Deputy Director	2.0	1.0	1.0	1.0	1.0	0.0
~~Public Information Officer~~	~~1.0~~	~~1.0~~	~~0.0~~	~~0.0~~	~~0.0~~	0.0
Transit Administration Manager	2.0	1.0	1.0	1.0	1.0	0.0
Transit Operations Manager	1.0	1.0	1.0	1.0	1.0	0.0
Fleet Maintenance Manager	1.0	1.0	1.0	1.0	1.0	0.0
Maintenance Manager	1.0	1.0	1.0	1.0	1.0	0.0
Fleet Maintenance Supervisor	**4.0**	**4.0**	**4.0**	**4.0**	**6.0**	**2.0**
Transit Dispatch Supervisor	15.0	15.0	13.0	13.0	13.0	0.0
Transit Assistant Manager	3.0	3.0	3.0	3.0	3.0	0.0
Warehouse Supervisor	1.0	1.0	1.0	1.0	1.0	0.0
Fleet Services Supervisor	1.0	1.0	2.0	2.0	2.0	0.0
~~Grants and Project Administrator*~~	~~1.0~~	~~1.0~~	~~0.0~~	~~0.0~~	~~0.0~~	0.0
~~Senior Procurement Analyst*~~	~~1.0~~	~~1.0~~	~~0.0~~	~~0.0~~	~~0.0~~	0.0
Senior Management Analyst	0.0	1.0	3.0	3.0	3.0	0.0
Management Analyst	3.0	4.0	5.0	5.0	5.0	0.0
Transit Planner	1.0	1.0	1.0	1.0	1.0	0.0
Account Clerk	1.0	1.0	1.0	1.0	1.0	0.0
Lead Finance Technician	0.0	0.0	0.0	0.0	1.0	1.0
Finance Technician	3.0	3.0	3.0	3.0	3.0	0.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.0
Bus Operator	120.0	150.0	150.0	150.0	150.0	0.0
Heavy Equipment Mechanic	15.0	15.0	15.0	15.0	15.0	0.0
Fleet Service Worker	13.0	13.0	13.0	13.0	13.0	0.0
Body Shop Mechanic	1.0	1.0	2.0	2.0	2.0	0.0
Building Maintenance Tradeworker II	1.0	2.0	2.0	2.0	2.0	0.0
Storekeeper	3.0	3.0	4.0	4.0	4.0	0.0
Administrative Assistant	5.0	5.0	3.0	3.0	3.0	0.0
	204.0	**234.0**	**233.0**	**233.0**	**236.0**	**3.0**

City of Montebello
Department Narrative
Fiscal Year 2024-25

TRANSIT

Mission Statement

The mission of the Transportation Department (Department) is to provide safe and reliable service to the City of Montebello (City) and surrounding communities. The Department is proud to serve its residents, passengers, community, and staff with responsiveness, enthusiasm, pride, and integrity. We value the continuing personal and professional growth and development of our workforce.

Department Description

The Transportation Department manages the City's municipal transit system known as *Montebello Bus Lines (MBL)*. The Department also oversees the Dial-A-Taxi contract and the Metro-link shuttle service known as the Montebello Link. Despite post-COVID rebound challenges of riders returning to mass transit, the Department was successful in maintaining its service standards by serving an average of 4.6 million riders in the communities of Alhambra, Bell Gardens, Commerce, East Los Angeles, La Mirada, Los Angeles, Montebello, Monterey Park, Pico Rivera, San Marino, South Gate, Rosemead, and Whittier. In addition, the Department oversees several transportation-funded properties, such as the Transportation Facility and the Montebello/Commerce Metrolink Station, and the maintenance and upkeep of more than eight hundred and sixty (860+) bus stops and shelters. The Department is also honored to engage with MBL commuters and the community by providing intermodal transportation services.

Funding for transportation services is primarily provided by federal, state, and local grants and revenue sources. Federal sources include Urbanized Area Allocation grants under 5307 funds. State funds include funding sources under Senate Bill 1: State of Good Repair (SGR), State Transit Assistance (STA), Measure R, Measure M and the Transportation Development Act (TDA). Lastly, the local funding sources are provided through Proposition A and Proposition C. The Transportation Department does not use any general fund dollars and is considered an enterprise fund.

Notable Accomplishments During Fiscal Year 2023 – 2024

Transportation Department highlights across all divisions for FY2023 – 2024 are as follows:

- Purchased (3) hydrogen fuel cell electric buses, to align with the City's commitment to invest in innovative, cutting-edge technology required to support the sustainable electrification of transportation.
- Successfully released over 8 RFPs, showcasing our proactive approach to procurement and partnership.
- Launched the innovative BSIP + CAD/AVL initiative, setting new standards in transit technology integration.
- Completed the First Mile/Last Mile Plan, which has been nominated for prestigious awards by APA Los Angeles.
- Expanded Line 10 to California State University Los Angeles, enriching campus connectivity and commuter options.
- Completed the Transit Restroom Renovation.
- Developed a robust Fleet Management and Contingency Plan, ensuring operational efficiency and preparedness.

City of Montebello
Department Narrative
Fiscal Year 2024-25

TRANSIT

Goals/Objectives for Fiscal Year 2024 – 2025

- Acquire a mobile hydrogen fueling station to support sustainable fuel distribution efforts.
- Actively search for new grant opportunities to strengthen our financial resources for future projects.
- Host AVR rideshare events in the fall and spring to engage employees and encourage eco-friendly transportation options.
- Adjust headways on Lines 10 to improve commuter experience and transit efficiency.
- Begin phase 2 of the BSIP to continue the focus on innovation and service improvement.
- Integrate the fuel management and asset management software to streamline operations and enhance resource utilization.
- Renovate the Transportation Department facility to improve functionality and create a comfortable work experience.
- Introduce workforce training initiatives to equip the team with essential skills and knowledge for effective service delivery.

Department Performance Measures

Performance Measure	Actual FY 2021-22	Actual FY 2022-23	Estimated FY 2023-24	Projected FY 2024-2025
Number of Passengers	2,638,870	2,678,453	2,718,630	2,765,430
Number of Bus Lines Operating	8	8	8	8
Total Annual Revenue Miles	1,798,456	1,825,433	1,852,814	1,972,200

City of Montebello
Enterprise Fund Detail by Department - Transit
FY 2019-20 - FY 2024-25

TRANSIT DEPARTMENT

EXPENDITURES

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
600-90-900 Transit-Transportation -Transit Administration							
(5000.10) Salaries-Regular Salaries	1,321,502	843,773	2,130,383	2,353,000	2,557,083	1,696,000	2,338,500
(5000.20) Salaries-Regular Hourly	53,875	6,248	110				
(5000.30) Salaries-Limited Hourly	38,389	-					
(5010.10) Overtime-Full-Time	3,667	701	9,660	8,500	11,290	10,000	10,000
(5010.20) Overtime-Part-Time	453	-					
(5010.30) Overtime-Limited Part-Time	1,462	448					
(5100.10) Fringe Benefits-FICA/MEDICARE	104,561	61,334	148,590	188,700	171,561	84,900	159,000
(5100.20) Fringe Benefits-Compensation Insurance	100,128	119,800	80,000	80,000	80,004	80,000	80,000
(5100.30) Fringe Benefits-Unemployment Insurance	6,239	2,221	5,223				
(5100.40) Fringe Benefits-Health Insurance	123,110	65,026	155,889	113,400	178,229	35,100	170,000
(5100.50) Fringe Benefits-Uniform Allowance			125				
(5100.70) Fringe Benefits-Auto Allowance	-	-					
(5100.75) Fringe Benefits - LTD/STD	10,397	4,341	11,025	10,000	10,671	11,000	10,000
(5100.80) Fringe Benefits-Vision	1,319	634	1,513	800	2,096	300	1,800
(5100.85) Fringe Benefits - Dental	5,093	2,047	7,321	6,000	8,337	2,200	7,300
(5100.90) Fringe Benefits-Life	1,609	788	2,239	1,700	2,232	2,000	1,800
(5100.95) Fringe Benefits-457(b) ER Contribution		2,090	40		14,250		500
(5100.96) Fringe Benefits-401(a) ER Contribution					858		8,000
(5300.10) Retirement-Retiree Benefits	8,650	6,397	20,025	20,000	15,449	22,000	22,000
(5300.15) Retirement - Retiree Insurance	1,496	3,413	8,743	10,000	9,033	10,000	10,000
(5300.20) Retirement-PERS employer costs	140,064	86,434	213,530	149,000	234,361	71,000	225,000
(5300.25) Retirement - PERS employee pickup	39,243	-					
(5300.26) Retirement - Unfunded Liability payment	287,000	-			3,099		
(5300.30) Retirement-401 a(h) First Mercantile	1,537	297	1,308	1,000	420	1,500	1,000
(5300.50) Retirement-PARS	-	-					
(6000.10) Supplies-Office Supplies	7,146	8,708	10,772	14,600	11,175	18,000	29,000
(6000.20) Supplies-Non-Durable	7,488	4,426	277	10,000	3,232	10,000	14,000
(6000.40) Supplies-Durable	3,898	4,386	3,665	14,000	10,165	10,000	10,000
(6010.10) Machinery & Equipments-Machinery & Equipment	-						
(6010.20) Machinery & Equipments-Office Equipment	483	385	790	1,000	54,876	1,000	1,000
(6010.30) Machinery & Equipments-Small Tools	-						
(6010.40) Machinery & Equipments-Computer Software	11,984	35,454	155,747	66,000	8,538	66,000	50,000
(6010.50) Machinery & Equipments-Computer Hardware	31,075	23,548	3,519	35,000	1,403	35,000	30,000
(6012) Education Reimbursement	1,615	-	6,775	9,000	3,746	10,000	10,000
(6014) Training	7,800	9,032	10,166	20,000	8,383	20,000	25,000
(6020) Travel & Meetings	16,989	5,431	2,288	35,000	15,062	35,000	35,000
(6025) Advertising/Printing Services	8,370	7,081	20,253	50,000	9,458	50,000	38,000
(6030) Dues & Subscriptions	42,766	15,219	25,890	45,000	54,142	45,000	66,000
(6036) Settlements			33,750		437,500		
(6040.10) Contract Services-Outside Contracts	143,605	120,967	160,836	164,000	179,738	210,000	296,000
(6040.20) Contract Services-Landscaping Services	837	11,665	6,074	7,000	6,953		8,000
(6040.35) Contract Services-Custodial Services			86,436		140,436	90,000	80,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	22,259	42,703	6,355	20,000	9,248	20,000	84,000
(6040.75) Contract Services - Legal Services	134,799	251,242	72,384	175,000	138,833	175,000	175,000
(6040.90) Contract Services-Audit Services	14,291	6,948	45,251	45,000	14,350	45,000	45,000
(6040.95) Contract Services - Other Professional Services	73,954	118,612	61,615	231,000	91,778	230,000	400,000
(6050.10) Utility Services-Electricity Usage	154,094	113,828	169,430	166,000	189,907	175,000	200,000
(6050.20) Utility Services-Water Usage	21,842	21,330	26,016	21,000	24,652	21,000	32,000
(6050.30) Utility Services-Telephone Services	23,838	25,460	10,036	11,100	7,194	11,100	11,000
(6050.40) Utility Services-Cellular Services	17,424	20,331	22,269	21,900	24,757	18,000	26,000
(6050.50) Utility Services-Gas Usage	6,967	8,904	11,491	12,800	26,078	20,000	20,000
(6050.60) Utility Services-Cable	395	410	337	500	-	500	-
(6050.65) Utility Services - Internet	21,817	23,679	27,830	28,200	26,010	28,200	30,000
(6055) Copier Repair/Services	32,263	31,392	25,275	24,300	26,069	26,100	26,100
(6060) Mail/ Postal Expense	1,574	2,609	1,686	2,000	1,027	2,000	2,000
(6065) Liability Insurance	2,206,524	1,985,900	2,100,000	2,000,000	2,000,004	2,000,000	2,200,000
(6070.40) Fuel Propane		119					
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-						
(6080.50) Vehicle Maintenance/Expenses-Bus Parts	-				440		
(6081) Permits and Fees	2,089	2,084		2,800		2,800	2,800
(6083) Furniture & Fixtures Purchases	-						
(6084.10) Bank fees-Bank Analysis Charges			8,662		3,941		
(6084.20) Bank fees-Credit card charges	697	363	335	750	330	750	1,800
(6084.30) Bank fees-Cash Vault Adjustment fees	7						

City of Montebello
Enterprise Fund Detail by Department - Transit
FY 2019-20 - FY 2024-25

TRANSIT DEPARTMENT

EXPENDITURES

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6095) Safety Program	-				1,064		
(7000.85) Transfer Out - to Info Tech Upgrades							1,400,000
(7010) Depreciation Expense	7,203	6,701	4,979		4,092		
(7011) GASB 68 Pension Expense	33,169	1,557,586	(638,715)		2,098,858		
(7015) Bond Principal				1,412,200		1,443,000	1,477,600
(7020) Note Principal	-	-		38,800		41,000	54,000
(7025) Interest Expense	-	1,545,106	1,432,678	1,406,900	1,403,116	1,375,000	1,515,200
(7026) Promotions					5,140		
(7030) Issuance Costs	717,834						
(7050) Miscellaneous Expense	-	149					
(7053) Bad-debt Expenses	5,211	72	50				
(7110) Capitalized Expenses	(8,680)				(27,877)		
(7120) Administrative Costs	1,329,917	1,444,600	1,502,400	2,200,000	2,200,000	2,255,000	2,322,700
(7120.10) Administrative Costs-PERS Health	558	217	750				
(7121) GASB 75 - OPEB expense	(48,583)	93,764	(13,216)		948		
Total	**7,305,313**	**8,756,403**	**8,200,860**	**11,232,950**	**12,513,739**	**10,515,450**	**13,762,100**
600-90-910 Transit-Transportation -Operations							
(5000.10) Salaries-Regular Salaries	6,055,621	2,854,354	6,568,505	9,100,000	6,766,273	9,872,400	7,600,000
(5000.20) Salaries-Regular Hourly	799,630	-	161				
(5000.30) Salaries-Limited Hourly	430,277	-					
(5010.10) Overtime-Full-Time	437,940	328,804	810,436	1,000,000	843,397	1,000,000	1,100,000
(5010.20) Overtime-Part-Time	200,957	-					
(5010.30) Overtime-Limited Part-Time	85,388	-					
(5100.10) Fringe Benefits-FICA/MEDICARE	606,879	231,723	557,418	935,000	564,884	982,500	600,000
(5100.20) Fringe Benefits-Compensation Insurance	604,740	770,000	700,000	700,000	699,996	700,000	800,000
(5100.30) Fringe Benefits-Unemployment Insurance	132,412	70,225	11,418		3,897		
(5100.40) Fringe Benefits-Health Insurance	1,117,890	542,718	1,074,336	981,000	1,092,875	973,600	1,100,000
(5100.50) Fringe Benefits-Uniform Allowance	97,400	1,400	77,050	100,000	71,438	100,000	100,000
(5100.75) Fringe Benefits - LTD/STD	52,458	23,105	47,363	50,000	51,097	50,000	54,000
(5100.80) Fringe Benefits-Vision	15,627	6,238	11,936	3,700	12,784	4,200	11,000
(5100.85) Fringe Benefits - Dental	64,969	6,003	34,832	33,200	33,298	32,300	35,000
(5100.90) Fringe Benefits-Life	8,055	2,162	8,234	5,000	8,217	10,000	10,000
(5300.10) Retirement-Retiree Benefits	57,236	41,038	76,992	77,000	56,758	80,000	42,000
(5300.15) Retirement - Retiree Insurance	24,167	24,882	56,864	55,000	83,287	60,000	44,000
(5300.20) Retirement-PERS employer costs	730,569	300,266	693,493	641,500	694,965	823,600	650,000
(5300.25) Retirement - PERS employee pickup	339,916	-		-			
(5300.26) Retirement - Unfunded Liability payment	1,833,247	-		-	16,166		
(5300.30) Retirement-401 a(h) First Mercantile	15,183	3,849	11,333	10,000	7,710	15,000	10,000
(5300.50) Retirement-PARS	-						
(6000.10) Supplies-Office Supplies	908	328	3,947	4,500	2,569		2,400
(6000.20) Supplies-Non-Durable	2,746	954	2,699	3,000	2,016	3,000	9,500
(6000.30) Supplies-Janitorial		37			6,551		
(6000.40) Supplies-Durable	130	452	982	1,500		5,500	8,000
(6010.10) Machinery & Equipments-Machinery & Equipment			5,929		270	5,000	10,000
(6010.40) Machinery & Equipments-Computer Software	22	1,163		15,000	31,338	30,000	20,000
(6010.50) Machinery & Equipments-Computer Hardware	23,769	9,099	10,139	25,000		30,000	12,000
(6014) Training	1,284	498	1,491	33,000	25,319	30,000	30,000
(6016) Uniform Expense	-						
(6020) Travel & Meetings	3,258	2,944	4,218	25,000	9,318	25,000	33,000
(6025) Advertising/Printing Services	31,188	14,130	42,569	40,000	66,889	65,000	65,000
(6040.10) Contract Services-Outside Contracts	1,335,808	1,158,990	1,234,162	2,100,000	1,342,673	2,100,000	2,910,000
(6040.60) Contract Services - Building					2,809		
(6040.65) Contract Services - Equipment/Software Maint-Repair	15,312	15,360	12,360	110,000	12,980	100,000	138,000
(6040.95) Contract Services - Other Professional Services	21,508	14,746	22,620	57,000	23,010	50,000	45,000
(6050.40) Utility Services-Cellular Services	3,639	2,705	3,348	3,000	3,450	6,500	9,000
(6060) Mail/ Postal Expense	91	40	355		239		
(6070.10) Fuel-Regular Unleaded Fuel	-						
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	-						
(6080.70) Vehicle Maintenance/Expenses-Auto Body Repairs		4,183					
(6095) Safety Program	5,387	3,721	2,731	8,000	42	8,000	18,000
(7010) Depreciation Expense	12,493	13,220	12,384		10,792		
(7011) GASB 68 Pension Expense	206,319	5,657,034	(2,075,516)		3,148,286		
(7025) Interest Expense	5,522						
(7035) Lease Payment	-						
(7053) Bad-debt Expenses	-						
(7110) Capitalized Expenses	(7,270)		(5,158)				
(7120.10) Administrative Costs-PERS Health	5,170	6,200	5,240	-		5,000	5,000
(7121) GASB 75 - OPEB expense	(278,060)	654,746	(72,032)		5,024		
Total	**15,099,785**	**12,767,317**	**9,952,839**	**16,116,400**	**15,700,616**	**17,166,600**	**15,470,900**

City of Montebello
Enterprise Fund Detail by Department - Transit
FY 2019-20 - FY 2024-25

TRANSIT DEPARTMENT

EXPENDITURES

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
600-90-911 Transit-Transportation -Metrolink Station							
(5000.10) Salaries-Regular Salaries	-	5,238	12,841	15,000	26,550	15,000	41,000
(5000.20) Salaries-Regular Hourly	-	2,789					
(5010.10) Overtime-Full-Time	-	862					
(5100.10) Fringe Benefits-FICA/MEDICARE	-	671	930	1,100	1,866	1,100	3,000
(5100.40) Fringe Benefits-Health Insurance	-	1,124	3,676	4,500	3,521	4,500	9,000
(5100.50) Fringe Benefits-Uniform Allowance					231		
(5100.85) Fringe Benefits - Dental	-	17	50	100	64	100	100
(5300.20) Retirement-PERS employer costs	-	416	1,323	1,600	2,630	1,600	5,000
(6000.20) Supplies-Non-Durable			880		223	1,000	1,000
(6000.40) Supplies-Durable	-		491		61	500	300
(6040.10) Contract Services-Outside Contracts	124,631	127,794	11,485	-	11,509	12,000	12,000
(6040.15) Contract Services - Tree Trimming	26,400	21,988		-			
(6040.20) Contract Services-Landscaping Services	57,600	32,957		-			
(6040.35) Contract Services - Custodial Services		2,800	7,200	7,500	7,200	7,500	10,500
(6050.10) Utility Services-Electricity Usage	22,599	24,287	28,497	25,000	44,095	40,000	52,300
(6050.20) Utility Services-Water Usage	15,569	18,677	20,322	23,500	11,898	15,000	20,700
(7120) Administrative Costs	12,162	12,000		-			
Total	**258,961**	**251,620**	**87,695**	**78,300**	**109,848**	**98,300**	**154,900**
600-90-915 Transit-Transportation -Corporate Shops							
(5000.10) Salaries-Regular Salaries	2,035,502	972,720	1,472,683	2,370,000	2,467,203	3,396,300	2,886,100
(5000.20) Salaries-Regular Hourly	21,056	15,753	15,502	21,000		20,000	10,000
(5000.30) Salaries-Limited Hourly	9,282	-					
(5010.10) Overtime-Full-Time	27,170	5,976	18,938	40,000	34,732	25,000	60,000
(5010.20) Overtime-Part-Time	3,933	525	85				
(5010.30) Overtime-Limited Part-Time	2,066	1					
(5100.10) Fringe Benefits-FICA/MEDICARE	152,542	70,520	113,472	185,400	181,273	272,900	200,000
(5100.20) Fringe Benefits-Compensation Insurance	160,596	186,200	119,997	160,000	159,996	160,000	250,000
(5100.30) Fringe Benefits-Unemployment Insurance	6,204	8,764	1,485				
(5100.40) Fringe Benefits-Health Insurance	373,323	160,632	221,497	342,800	346,796	347,600	350,000
(5100.50) Fringe Benefits-Uniform Allowance	20,050	-	22,550	20,000	19,375	25,000	30,000
(5100.60) Fringe Benefits-Tool Allowance	10,900	-	14,575	11,000	11,700	15,000	17,000
(5100.75) Fringe Benefits - LTD/STD	17,049	7,364	12,044	18,000	17,375	15,000	18,000
(5100.80) Fringe Benefits-Vision	1,371	2,138	1,326	1,000	4,469	1,100	4,400
(5100.85) Fringe Benefits - Dental	9,027	3,318	4,863	8,200	8,161	8,200	9,000
(5100.90) Fringe Benefits-Life	2,519	1,056	1,677	2,500	2,753	2,000	2,500
(5300.10) Retirement-Retiree Benefits	12,725	4,820	6,748	10,000	12,420	10,000	4,700
(5300.15) Retirement - Retiree Insurance	(167)	5,183	8,236		14,139	10,000	10,000
(5300.20) Retirement-PERS employer costs	216,138	100,968	157,466	238,600	249,779	305,000	245,000
(5300.25) Retirement - PERS employee pickup	90,262	1		-			
(5300.26) Retirement - Unfunded Liability payment	501,937	-		-	4,783		
(5300.30) Retirement-401 a(h) First Mercantile	4,937	2,008	6,957	5,000	4,125	10,000	3,000
(5300.50) Retirement-PARS	(553)						
(6000.10) Supplies-Office Supplies	8	2,353	1,201	2,500	2,269		4,500
(6000.20) Supplies-Non-Durable	69,731	16,207	40,507	65,000	29,587	65,000	75,000
(6000.30) Supplies-Janitorial	69,701	48,335	100,880	150,000	69,789	100,000	125,000
(6000.40) Supplies-Durable	21,352	12,976	19,631	20,000	12,671	20,000	35,000
(6000.50) Supplies-Medical	544	-	1,791	3,300		1,500	1,500
(6005) Inventory Variance	-						
(6005.10) Inventory Variance-Regular	(109,283)	(125,111)	116,906		(63,635)		
(6005.20) Inventory Variance-Fuel	48,147	265,386	192,346		401,692		
(6010.10) Machinery & Equipments-Machinery & Equipment	448	33,191	40,366		524	180,000	175,000
(6010.20) Machinery & Equipments-Office Equipment	1,122	92					
(6010.30) Machinery & Equipments-Small Tools	1,099	4,194	5,676	6,000	3,914	8,000	31,500
(6010.40) Machinery & Equipments-Computer Software	849	1,670	17,173	70,000	41,084	70,000	125,000
(6010.50) Machinery & Equipments-Computer Hardware	1,096	1,190	778	1,000	1,310	1,000	9,400
(6012) Education Reimbursement	-						
(6014) Training	194		983	10,000	1,495	10,000	20,000
(6020) Travel & Meetings	45	315	215	10,000	878	10,000	10,000
(6025) Advertising/Printing Services		243			135		
(6040.10) Contract Services-Outside Contracts	395,746	247,028	220,069	425,000	237,642	450,000	498,000
(6040.20) Contract Services-Landscaping Services	-						
(6040.35) Contract Services - Custodial Services	19,620	52,447		90,000	-	-	
(6040.60) Contract Services-Building Maintenance/Repairs	48,270	46,906	35,416	55,000	136,743	500,000	175,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	7,256	272,110	10,263	20,000	1,286	20,000	26,000
(6040.70) Contract Services-Rental- Building & Equipment	310						
(6040.85) Contract Services - Towing Services	8,685	7,790	4,475	12,000	7,950	12,000	13,000
(6040.95) Contract Services - Other Professional Services	113,888	111,125	112,466	160,000	130,879	220,000	230,000

City of Montebello
Enterprise Fund Detail by Department - Transit
FY 2019-20 - FY 2024-25

TRANSIT DEPARTMENT

EXPENDITURES

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6050.10) Utility Services-Electricity Usage	-						
(6060) Mail/ Postal Expense	22	236	244		8		
(6070.10) Fuel-Regular Unleaded Fuel	790,156	568,377	840,456	1,050,000	721,591	650,000	650,000
(6070.20) Fuel-Diesel	75,471	2,726	6,245	20,000	3,725	12,000	12,000
(6070.30) Fuel-CNG	224,489	245,818	414,322	225,000	564,460	750,000	575,000
(6070.31) Fuel - Electricity for CNG	136,371	180,706	137,529	400,000	254,374	450,000	300,000
(6070.40) Fuel-Propane	2,197	1,947	234	2,500	230	2,400	2,400
(6070.50) Fuel-Electricity for Buses	28,570	15,455	78,813	100,000	-	50,000	10,000
(6075.10) Preventive Maintenance-Fire Extinguisher	1,123	5,967	2,715	5,000	1,680	5,000	5,000
(6080.10) Vehicle Maintenance/Expenses-Oil	76,117	69,501	52,390	110,000	62,674	110,000	110,000
(6080.20) Vehicle Maintenance/Expenses-Coolant	12,344	7,478	18,343	20,000	19,559	20,000	2,000
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	16,543	34,879	13,608	20,000	23,585	32,000	71,000
(6080.40) Vehicle Maintenance/Expenses-Bus Repair & Services	1,866	501	8,666	15,000		815,000	-
(6080.50) Vehicle Maintenance/Expenses-Bus Parts	533,458	640,481	584,507	900,000	509,684	850,000	970,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	219	7,931	13,994	40,000	17,714	40,000	25,000
(6080.70) Vehicle Maintenance/Expenses-Auto Body Repair	-	693					
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-	2,722	9,610		4,245	9,000	14,000
(6081) Permits and Fees	19,469	17,246	18,347	25,000	11,213	25,000	20,000
(6082) Vehicle Purchases	-				4,196		
(6087) Property Maintenance		970					
(6095) Safety Program	-	95			886		
(7010) Depreciation Expense	8,028	3,507	10,299		16,110		
(7011) GASB 68 Pension Expense	59,732	1,938,469	(740,747)				
(7050) Miscellaneous Expense	5,669	-					
(7110) Capitalized Expenses	(5,756)	(283,820)	(49,901)				
(7120.10) Administrative Costs-PERS Health	1,608	547	1,071				
(7121) GASB 75 - OPEB expense	(51,296)	83,546	(12,443)		893		
Total	**6,313,097**	**6,092,372**	**4,529,545**	**7,465,800**	**6,772,119**	**10,111,000**	**8,420,000**
600-90-920 Transit-Transportation -Capital Projects							
(7005) Loss on Disposal					60,616		
(7010) Depreciation Expense	3,002,757	2,933,748	2,831,676		2,783,951		
(7110) Capitalized Expenses	(1,214,905)						
(7115) Building Improvements					3,367,635		
Total	**1,787,852**	**2,933,748**	**2,831,676**	**-**	**6,212,202**	**-**	**-**
600-90-929 Transit-Transportation -Taylor Ranch							
(6000.20) Supplies-Non-Durable	-	-	-	-			
(7115) Building Improvements.	-	-	-	-			
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**
600-90-930 Transit-Transportation -Prop C 5% Security							
(5000.10) Salaries-Regular Salaries	34,440	-	8,248		52,640	10,000	67,000
(5010.10) Overtime-Full-Time	156,511	57,356	72,227	200,000	86,447	100,000	70,000
(5100.10) Fringe Benefits-FICA/MEDICARE	2,867	831	1,030	700	1,985	1,500	1,500
(5100.20) Fringe Benefits-Compensation Insurance	4,908	3,100	5,000	5,000	5,004	5,000	5,000
(5100.30) Fringe Benefits-Unemployment Insurance	-	-					
(5100.40) Fringe Benefits-Health Insurance	10,592	3,781	4,350	3,000	7,305	5,000	6,300
(5100.50) Fringe Benefits-Uniform Allowance	238	-			238		500
(5100.75) Fringe Benefits - LTD/STD	76	-	18		89		100
(5100.80) Fringe Benefits-Vision	39	9	15	100	24	100	100
(5100.85) Fringe Benefits - Dental	282	65	118	100	187	100	200
(5100.90) Fringe Benefits-Life	17	-	5	-	21		100
(5300.20) Retirement-PERS employer costs	28,252	7,618	10,297	6,600	20,482	12,000	22,000
(5300.25) Retirement - PERS employee pickup	1,243	1		-			
(5300.26) Retirement - Unfunded Liability payment	18,201	-		-			
(6000.10) Supplies-Office Supplies	-						
(6000.20) Supplies-Non-Durable	50	-					
(6000.40) Supplies-Durable	3,908	-	7	6,700			
(6010.10) Machinery & Equipments-Machinery & Equipment	-						
(6010.50) Machinery & Equipments-Computer Hardware	37,164	-		19,000	475		

City of Montebello
Enterprise Fund Detail by Department - Transit
FY 2019-20 - FY 2024-25

TRANSIT DEPARTMENT

EXPENDITURES

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6014) Training	65						
(6020) Travel & Meetings	290						
(6040.10) Contract Services-Outside Contracts	159,090	146,205	139,032	350,000	185,952	350,000	400,000
(6070.20) Fuel-Diesel			662		3,392		1,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	-						
(6082) Vehicle Purchases	-						
(7010) Depreciation Expense	29,618	33,570	31,759		30,466		
(7050) Miscellaneous Expense	(17)						
(7110) Capitalized Expenses	(32,523)						
(7120.10) Administrative Costs-PERS Health	46						
Total	**455,357**	**252,536**	**272,768**	**591,200**	**394,707**	**483,700**	**573,800**
600-90-931 Transit-Transportation -Bus Advertising							
(5100.90) Fringe Benefits-Life	-						
(6000.20) Supplies-Non-Durable	-						
(6000.40) Supplies-Durable	-						
(6025) Advertising/Printing Services	2,717	-	(1,131)				
(6040.10) Contract Services-Outside Contracts	60,000	60,000	15,000	20,000	15,000	20,000	20,000
(6050.40) Utility Services-Cellular Services	-	12,500					
(7053) Bad-debt Expense							
Total	**62,717**	**72,500**	**13,869**	**20,000**	**15,000**	**20,000**	**20,000**
600-90-735 Transit-Transportation -SYEP							
(5000.30) Salaries-Limited Hourly	7,464	-	-	-		-	
(5100.10) Fringe Benefits-FICA/MEDICARE	571	-	-	-		-	
Total	**8,035**	**-**	**-**	**-**	**-**	**-**	**-**
600-99-932 Non-Departmental-ABM Facility Upgrades							
(6040.10) Contract Services-Outside Contracts	-	621,846	46,855	-	24,298		
(7110) Capitalized Expense	-	(621,846)	(46,855)	-	(51,297)		
Total	**-**	**-**	**-**	**-**	**(26,999)**	**-**	**-**
600-99-998 Non-Departmental - COVID-19 Response							
(5000.10) Salaries-Regular Salaries	-	5,701,692	-	-			
(5000.20) Salaries-Regular Hourly	-	25,281	-	-			
(5000.30) Salaries-Limited Hourly	-	16,834	-	-			
(5010.10) Overtime-Full-Time	-	397,741	-	-			
(5010.20) Overtime-Part-Time	-	1,234	-	-			
(5010.30) Overtime-Limited Part-Time	-	449	-	-			
(5100.10) Fringe Benefits-FICA/MEDICARE	-	456,387	-	-			
(5100.20) Fringe Benefits-Compensation Insurance	-	539,550	-	-			
(5100.30) Fringe Benefits-Unemployment Insurance	-	188,971	-	-			
(5100.40) Fringe Benefits-Health Insurance	-	859,232	-	-			
(5100.50) Fringe Benefits-Uniform Allowance	-	96,050	-	-			
(5100.70) Fringe Benefits-Auto Allowance	-	10,775	-	-			
(5100.75) Fringe Benefits - LTD/STD	-	41,528	-	-			
(5100.80) Fringe Benefits-Vision	-	9,475	-	-			
(5100.85) Fringe Benefits - Dental	-	37,773	-	-			
(5100.90) Fringe Benefits-Life	-	6,783	-	-			
(5100.95) Fringe Benefits-457(b) ER Contribution	-	552	-	-			
(5300.10) Retirement-Retiree Benefits	-	47,606	-	-			
(5300.15) Retirement - Retiree Insurance	-	32,869	-	-			
(5300.20) Retirement-PERS employer costs	-	645,305	-	-			
(5300.25) Retirement - PERS employee pickup	-	142,588	-	-			
(5300.30) Retirement-401 a(h) First Mercantile	-	9,642	-	-			
(6000.10) Supplies-Office Supplies	-	1,861	-	-			
(6000.20) Supplies-Non-Durable	-	11,831	-	-			
(6000.30) Supplies-Janitorial	-	40,338	-	-			
(6000.40) Supplies-Durable	-	1,026	-	-			
(6010.10) Machinery & Equipments-Machinery & Equipment	-	56,400	-	-			
(6010.30) Machinery & Equipments-Small Tools	-	326	-	-			
(6010.40) Machinery & Equipments-Computer Software	-	30,692	-	-			
(6010.50) Machinery & Equipments-Computer Hardware	-	12,032	-	-			
(6040.10) Contract Services-Outside Contracts	-	56,660	-	-			
(6080.50) Vehicle Maintenance/Expenses-Bus Parts	-	14,193	-	-			
Total	**-**	**9,493,676**	**-**	**-**	**-**	**-**	**-**

600-99- Transit-Non-Departmental-

City of Montebello
Enterprise Fund Detail by Department - Transit
FY 2019-20 - FY 2024-25

TRANSIT DEPARTMENT

EXPENDITURES

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6036) Settlements	380,000	-	-	-			
(6040.10) Contract Services-Outside Contracts	-	-	-	-			
(7050) Miscellaneous Expense	-	8,562	-	-			
(7050.10) Miscellaneous Expense-Credit Card Purchases (Clearing)	252	-	-	-			
(7110) Capitalized Expenses					(718,110)		
(7115) Building Improvements					(2,656,392)		
Total	**380,252**	**8,562**	**-**	**-**	**(3,374,502)**	**-**	**-**
TRANSIT DEPARTMENT TOTAL	**31,671,369**	**40,628,734**	**25,889,252**	**35,504,650**	**38,316,730**	**38,395,050**	**38,401,700**

City of Montebello
Enterprise Fund Detail by Department - Transit
FY 2019-20 - FY 2024-25

TRANSIT

REVENUE

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPED BUDGET	FY 2024-25 ADOPTED BUDGET
600-99- Transit-Non-Departmental-							
(3000.80) General Government-City Facility Rentals	-						
(3006.13) Credit-Debit Card Transaction Fees - Transit	29		10				
(3300.15) Retirement - Retiree Insurance		24,683	23,431	25,000	23,271	25,000	25,000
(3660) Cost Recovery	8,760	6,221	2,114	5,000	(11,023)	5,000	5,000
(3996) Sale of Property			4,900				
(3998) Misc Revenue							
(4000.10) Transit Charges for Services-Bus Fares	2,432,443	1,226,034	1,834,585	2,000,000	1,676,695	1,700,000	1,700,000
(4000.20) Transit Charges for Services-EZ Pass Sales	82,345	18,408	42,258	30,000	29,841	30,000	30,000
(4000.30) Transit Charges for Services-Dial A Taxi	31,772	23,471	26,985	30,000	31,380	30,000	30,000
(4000.40) Transit Charges for Services-Bus Fare Tokens	11,490	45	2,520	3,000	830	3,000	1,000
(4000.50) Transit Charges for Services-TAP Bus Card	143,725	50,163	115,058	120,000	180,428	140,000	200,000
(4000.60) Transit Charges for Services-LACMTA Metro Tokens	11,660	(2,860)		-			
(4000.70) Transit Charges for Services-Rider Relief Tran Program	7,423	4,499	28,904	7,000	59,191	7,000	50,000
(4010.25) Transit Operating Revenue - LACMTA Metro Rail Feeder	70,674	16,896	18,600	21,600	21,291	20,000	20,000
(4010.30) Transit Operating Revenue-Prop C Discretionary Base	1,197,790	1,171,089	1,194,511	1,234,000	1,233,930	1,279,700	131,810
(4010.35) Transit Operating Revenue - STA Operating	1,743,697	1,198,624	764,100	1,288,100	1,288,148	1,698,500	2,356,300
(4010.40) Transit Operating Revenue-Prop A Discretionary Operating	5,483,834	5,639,033	5,681,362	5,769,600	5,769,584	5,937,900	6,059,100
(4010.45) Transit Operating Revenue - Prop C Discretionary Foothill	334,214	244,560	292,031	388,700	388,746	429,700	377,300
(4010.50) Transit Operating Revenue-Prop C Discretionary BSIP	228,588	223,492	227,962	235,500	235,485	244,200	251,500
(4010.55) Transit Operating Revenue - Prop C 5% Security	479,886	348,186	458,561	425,200	425,185	538,700	417,500
(4010.60) Transit Operating Revenue-Prop C MOSIP MOU	1,668,798	1,624,667	1,639,394	1,663,700	1,663,729	1,710,400	1,783,300
(4010.65) Transit Operating Revenue - Measure R 20%	3,654,427	2,774,669	3,604,280	4,592,600	4,592,647	5,459,600	4,909,100
(4010.85) Transit Operating Revenue - TDA Operating	8,840,232	7,080,895	8,888,091	11,229,400	11,229,362	13,454,800	11,649,000
(4010.90) Transit Operating Revenue-Measure M	3,779,875	2,735,675	3,592,001	4,585,400	4,585,446	5,455,000	4,890,100
(4010.95) Transit Operating Revenue - FTA - Preventive Maintenance	1,665,500			1,000,000		1,000,000	
(4015.10) Bus AD Pilot Program-Operating	195,541	-	94,837	60,000	49,738	60,000	50,000
(4022.90) CARES Act CARES Act Transit			259,021				
(4023.10) American Rescue Plan Coronavirus Fiscal Recovery			4,326,081	9,000,000	10,608,844		
(4024.10) CRRSAA Federal			954,924	7,500,000	6,750,986		
(4070) Fuel Island Share use reimbursement	4,847	5,998	4,220	5,000	2,524	5,000	5,000
(4090) Interest Income from LAIF	111,588	16,025	57,244	50,000	245,342	125,000	200,000
(4092) Interest Income - CD	20,146	9,108	18,387	10,000	23,162	10,000	5,000
(4098) Transit Miscellaneous Revenue	1,353	1,327	2,525	5,000	14,439	5,000	15,000
(4300.40) Other Financing Sources Notes Payable					-		
(4399) Cash Variance	-						
(4700.20) Rents and Concessions Fees Pool Tables		1,516					
600-99-998-4022.90 CARES Act - Transit		9,916,247					
TRANSIT DEPARTMENT TOTAL	**32,210,637**	**34,358,671**	**34,158,897**	**51,283,800**	**51,119,201**	**39,373,500**	**35,161,010**

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City of Montebello

Functional Unit - Primary Fund Relationship Matrix

General Fund, Special Revenue, Enterprise, Debt Service, Trust and Agency

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

Primary Fund Description Category

Program / Service Provided

GENERAL FUND	SPECIAL REVENUE FUNDS	ENTEPRISE FUNDS	DEBT SERVICE FUNDS	TRUST AND AGENCY FUNDS
General administration: Legislative body, City Manager, City Attorney	Community social services (CDBG, HOME, etc.)	Transit operations	General debt service (all funds)	Successor Agency Operations
Public Safety (Police and Fire): patrol, investigations, EMS, fire suppression, fire prevention, etc.	Road repair and infrastructure (capital projects, Metro Local Return Funds, Gas Tax, etc.)	Golf Course		
Legislative body operations (i.e., elected officials)	Signal maintenance and repair	Hilton Garden Inn		
Marketing, Public Information Office, Communications	Police special programs (COPS/SLESF, JAG, Asset Forfeiture)	Home2Suites		
General accounting, budgeting, payroll, purchasing, treasury	Pension related expenses (Property Tax Override)			
Recruitment, benefits, employee relations, general Human Resources servcies	Grant funded programs and services (Summer Food Program, Transit, etc.)			
Information Technology	Assessment Districts			
Building safet and inspection	Transit capital/infrastructure			
Risk management				
Code Enforcement				
Park maintenance				
Senior services				
Youth and adult sports programs				
Plan check				
Street maintenance				
Facilities maintenance				
Planning				
Fleet management and maintenance				

City of Montebello
Fund Listing and Description
Primary* Special, Capital, Grant and Enterprise Funds

Fund #	Description	Category
200	Gas Tax	The State of California levies a per gallon gasoline tax. Cities and Counties receive revenue from the motor vehicle fuel taxes imposed purusnt to Revenue and Taxation Code Section 7360(a) and (b) through the Highway User Tax Account (HUTA) as outlined in the Streets and Highways Code Sections 2103, 2105, 2107, 2017.5.
201	RMRA (Road Maint. & Rehab)	The Road Repair and Accountability Act of 2017 (SB 1) set new transportation taxes allocated to Cities and Counties through the Road Maintenance and Rehabilitation Account (RMRA): additional $0.12 per gallon increase to the gasoline excise tax (with annual inflation adjustments beginning July 1, 2020), additional $0.20 per gallon increase to the diesel fuel excise tax (with half of the revenue going to the RMRA), additional vehicle registration tax, and additional $100 per vehicle registration tax on zero emissions vehicles.
202	SB1 - State of Good Repairs SGR	The Road Repair and Accountability Act of 2017, Senate Bill (SB) 1 (Chapter 5, Statues of 2017), signed by the Governor on April 28, 2017, includes a program that will provide additional revenues for transit infrastructure repair and service improvements. This investment in public transit will be referred to as the State of Good Repair (SGR) Program. This program receives funding of approximately $105 million annually. SGR funds are to be made available for eligible transit maintenance, rehabilitation and capital projects.
205	Retirement	The City of Montebello voters twice approved a Property Tax Override (PTO) in 1946 and again in 1976 (affirmation vote) to be utilized to pay for retirement related pension costs (i.e., PERS related expenditures). Ordinance No 2148 (1996) codified the tax rate at $0.197875 per $100 of assessed valuation (Municipal Code Section 3.28.020). The revenue from the property tax override can only be used to pay for retirement system related expenses. The revenue is utilized to pay for unfunded actuarial liability (UAL), normal costs, and effective FY 2020-21, debt service on Pension Obligation Bonds.
210	Prop A Local	The Proposition A sales tax, Approved by Los Angeles 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 tax revenue is restricted to 35% for rail development and 40% for discretionary purposes.
215	Prop C Local	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.

City of Montebello
Fund Listing and Description
Primary* Special, Capital, Grant and Enterprise Funds

Fund #	Description	Category
220	Measure R Local	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 sales tax became effective July 1, 2009 and will remain in effect for 30 years (expiring July 1, 2039).
221	Measure A Local	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
222	Measure M Local	Measure M was approved and imposes a retail transactions and use 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 one-half of one percent (0.5%) tax expires (see description of Measure R above). The sales tax is in addition to any other taxes authorized by law. The sales tax has no expiration date.
223	TDA Article 3	Transportation Development Act (TDA), Article 3 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.
230	Drug Enforcement	This fund records proceeds from revenue sharing from various Federal and State asset forfeiture programs. Montebello Police Department personnel participate in Federal and State drug enforcement task force operations. Depending on the operation, and the amount of assets (i.e., money, cars, homes, etc.) seized as part of the operation, a portion of proceeds from the assets are shared by participating law enforcement agencies. These funds have strict spending guidelines, and generally Montebello has utilized the funds to pay for dispatch and related software, as well as some equipment per the program guidelines.
235	Supplemental Law	The State legislature established a 0.15% Vehicle License Fee (VLF) in 2009 (in addition to the 0.65% base VLF fee). Revenue from the 0.15% fee is deposited in the Local Safety and Public Protection Account and revenues are sued to fund a variety of law enforcement programs previously paid from the State General Fund. The County of Los Angeles distributes these funds to eligible cities through the property tax allocation process.

City of Montebello
Fund Listing and Description
Primary* Special, Capital, Grant and Enterprise Funds

Fund #	Description	Category
240	JAG	The Justice Assistance Grant program is the leading source of federal justice funding to state and local jurisdictions. The JAG Program provides local governments with critical funding to support law enforcement, prosecution, indigent defense, courts, crime prevention and education, corrections and community corrections, drug treatment and enforcement, planning, evaluation, technology improvement, and crime victim and witness initiatives and mental health programs and related law enforcement and corrections programs, including behavioral programs and crisis intervention teams.
245	AQMD	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 AB 2766 program. Forty percent of the AB 2766 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. AB 2766 revenue is distributed on a quarterly basis to participating cities and counties based on the prorated share of their population.
255	CDBG	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 the 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
260	HOME	The HOME Investment Partnerships Program (HOME) provides formula grants to States and localities that communities use - often in partnership with local nonprofit groups - to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. HOME is the largest Federal block grant to state and local governments designed exclusively to create affordable housing for low-income households.
262	CalOES EOC Program	Grant award to be utilized for upgrades to the City's public safety communications system. The Fire Department manages a public safety radio tower communication system that provides a network to surrounding agencies throughout Los Angeles County. The grant funds will provide for equipment purchases, as well as offset staff time spent manging the project.
263	Sewer Infrastructure Program	The City received funding from Congresswoman Sanchez to repair and improve a section of sewer infrastructure located in and around downtown Montebello. The funds will be used to replace portions of system that are approaching 100 years of age.

City of Montebello
Fund Listing and Description
Primary* Special, Capital, Grant and Enterprise Funds

Fund #	Description	Category
264	George Miller Estate Donation	This fund was set up per the instructions and directions of a settlement agreement reached between the City and the estate of George Miller. Mr. Miller was a long-time Montebello firefighter and left a portion of his estate to the City to be utilized for fire education and training opportunities. The settlement agreement directed the donation to be deposited -- and any expenditures related to the donation -- in a separate fund.
265	Grants	The City receives numerous grants and records the proceeds and related expenses in this fund. In order to track revenue and expenditures, account classifications are created within this fund to further demark and delineate the particular grant award. Refer to the section of this budget book titled "Chart of Accounts" for a detailed description of the use of Grant, Program and related accounting methods to track specific grant funds. This fund only records non-Transit grants, see "Fund 270" for Transit related grant awards.
266	Interim Housing Services (CCOGIHS)	Homeless assistance grant to fund Montebello Community Action Program (MCAP) services.
267	Cal-ICH - Encampment Res Funding	Homeless assistance grant to fund Montebello Community Action Program (MCAP) services. Funding from the California Interagency Council on Homelessness (Cal-ICH) Encampment Resolution Grant Program. This funding is for a local demonstrtion project focused on homeless living in encampments near/along the City's flood control channel (i.e., Rio Hondo River). The goal is to guide those liiving in the encampments into safe and stable housing while restoring the public spaces for their intended use.
268	Prop 64 Public Health & Safety	The purpose of this grant program is to fund projects that assist with law enforcement efforts, fire protection efforts, or other local projects addressing public health and safety associated with the implementation of the Control, Regulate and Tax Adult Use of Marijuana Act (AUMA).
270	Transit Grants	Similar to Fund 265, this fund records only grant awards related specifically to Transit (i.e., Montebello Bus Lines) operations. Similar to Fund 265, the chart of accounts is utilized to demark and delineate specific awards, and track revenue and expenditure accordingly by grant award.
310	Golf Course Renovation Project	Capital project fund to record all activity related to the renovation of the Golf Course. This fund will record engineering, architectural, project management and construction expenses as well as bond proceeds (Lease Revenue Bonds Series 2020A).
312	Topgolf Project	Capial project fund to record all activity related to the construction of the Topgolf entertainment complex on approximately 15.0 acres of land located at the northeast corner of the Golf Course property. Bond proceeds (Lease Revenue Bonds Series 2020B) will be recorded here against construction and related expenses.

City of Montebello
Fund Listing and Description
Primary* Special, Capital, Grant and Enterprise Funds

Fund #	Description	Category
320	Solar-Roof-HVAC Project	The City entered into a solar financing agreement to place solar panels on City owned property. The goal of the project is to lower electricity costs, and utilize the "savings" to pay for the financing costs. This fund records the construction and related activity of installing solar panels and replacing the roof and HVAC at the Transit CorporateYard facility.
325	Information Technology Upgrades	Capital improvement project fund created to track ARPA/Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) funded citywide information technology network backbone and related software and hardware upgrades.
410	Debt Service II	Montebello pays debt service on bond issues and lease payments for equipment. This fund records various debt related expenses. Funds are transferred into this fund (Transfers In) and debt service is recorded when paid.
500	Trust & Agency	The City maintains various Trust and Agency accounts, where it collects and maintains funds, but is only the custodian of such funds. For example, the City provides for Police and Fire personnel to contribute a percentage of income to a retiree health account. These funds are held "in trust" in an account in this fund and ultimately transferred to a third party. There are other trust and agency accounts where the City acts as custodian.
600	Transit	The City of Montebello operates a bus line: Montebello Bus Lines. This fund is utilized to track revenue and expenditures for all operations. The revenue recorded in this fund is comprised of fares, Local Return Funds (LA County Metro) and Federal funds. Operating expenses include salaries and benefits of bus operators and mechanics, fuel, supplies for bus repairs, and other related expenditures. Fund 270 records Transit related grant awards and Fund 202 records the portion of the Road Maintenance and Rehabilitation Act (SB1) funding for transit agencies known as "State of Good Repair."
605	Water	This fund was utilized to account for revenue and expenses related to operation of the City-owned water system. In May 2020, the City received approval from the California Public Utilities Commission (PUC) to move forward with the sale of its water system to the third-party agency responsbile for operation and maintenance of the utility. The sale was finalized in February, 2023 to the San Gabriel Valley Water Company (SGVWC). Fiscal Year 2022-23 was the last year where actiivity in this fund will be reflected in the City's financial statements and budget.

City of Montebello
Fund Listing and Description
Primary* Special, Capital, Grant and Enterprise Funds

Fund #	Description	Category
610	Golf	The City owns and operates an eighteen hole championship Golf Course, in operation since 1926. This enterprise fund accounts for the operations of the golf course: staff, maintenance, repairs, etc. In March, 2020, the City changed operators of the golf course. In addition, the fund accounts for revenue and operating expenses of the Quiet Cannon, an event and conference space that is owned by the City but operated by a third party. For accounting purposes, and for presentation in the City's audited financial statements, a new fund created in FY 2022-23 (Fund 310) has its acitivity rolled up into the Golf Course Fund (Fund 610). Fund 320 -- as a capital project fund -- accounts for all construction and related activities associated with the re-construction of the original 18 hole course into a modern, 9-hole course with lights.
620	Hilton Garden Inn	This City owned hotel has been in operation since 2004 and is operated by a third-party. It is a full service hotel that offers a full range of amenities: business center, meeting rooms, bar/restaurant, swimming pool, etc. It is adjacent to the City's eighteen hole championship golf course. In 2020, it underwent a complete remodel and renovation and is slated to reopen once pandemic related shelter in place orders are relaxed. This hotel has consistently had occupancy rates above 90% and operates with a profit.
625	Home2Suites Hotel	This City owned hotel opened in 2018 and is operated by a third-party. It is a full service hotel that caters to the long-term business traveler. Occupancy rates traditionally have been in the 90% range (pre-pandemic). The hotel has operated with a profit during its short time since opening.
700	Self Insurance	Montebello is a member of CSAC and acquires liability and workers compensation insurance through an independent broker and utilizes a Third Party Administrator to administer all claims (liability and workers compensation). Related expenses are recorded in this Internal Service Fund. Departments are charged a portion of liability and workers compensation expenses through the budget process.
800	Successor Agency	The former Montebello Redevelopment Agency activity is now recorded in this 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 are recorded in this fund.

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

City of Montebello
Fund Listing and Primary Responsible Department
Primary Special, Capital, Grant and Enterprise Funds

The listing below provides all major funds and the Department which has primary responsibility over the sources and uses of funds. By "primary responsibility," it is meant the department listed directs how revenue is spent, and provides overall guidance on the types of projects on which funding is spent. Ultimate financial and budgetary oversight falls to the Finance Department with all funds.

Fund #	Description	Responsible Department
200	Gas Tax	Public Works
201	RMRA (Road Maint. & Rehab)	Public Works
202	SB1 - State of Good Repairs SGR	Transit
205	Retirement	Finance
210	Prop A Local	Public Works
215	Prop C Local	Public Works
220	Measure R Local	Public Works
221	Measure A Local	Parks and Recreation
222	Measure M Local	Public Works
223	TDA Article 3	Public Works
230	Drug Enforcement	Police
235	Supplemental Law	Police
240	JAG	Police
245	AQMD	Transit / Parks and Recreation / Public Works
255	CDBG	Community Development
260	HOME	Community Development
262	CalOES EOC Program	Fire
263	Sewer Infrastructure Improvement	Public Works
264	George Miller Estate Donation	Fire
265	Grants	Varies*
266	Interim Housing Services (CCOGIHS)	Fire
267	Cal-ICH Encampment Res Funding	Fire
268	Prop 64 Public Health & Safety	Fire
269	SAFER-Fire	Fire
270	Transit Grants	Transit
310	Golf Course Renovation	Public Works
312	Topgolf Project	Public Works
320	Solar-Roof-HVAC Project	Public Works
325	Information Technology Upgrades	Information Technology
410	Debt Service II	Finance
500	Trust & Agency	Finance
600	Transit	Transit
605	Water	Public Works
610	Golf	Parks and Recreation
620	Hilton Garden Inn	Finance
625	Home2Suites Hotel	Finance
700	Self Insurance	Human Resources/ Finance
800	Successor Agency	Finance

**The City utilizes one fund (Fund 265) to record non-Transit grant activity. Separate accounts are used to track expenses and revenue, based on the source of grant funding. All departments play a role in management of funds in Fund 265, the majority of grant funding goes towards Community Development (General Plan update), Police, Fire and Parks and Recreation*

City of Montebello
Fund Summary (by Fund)
Expenditures and Revenue
FY 2018-19 - FY 2024-25

FUND/DESCRIPTION	REVENUE / EXPENDITURES	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
General Fund								
FUND 100	**REVENUE**	48,604,255	67,522,960	73,420,972	68,685,800	96,779,119	73,316,400	76,663,600
	EXPENDITURES	59,774,549	69,385,371	66,316,187	67,990,100	80,215,648	72,687,450	76,100,900
Highway Users Tax								
FUND 200	**REVENUE**	1,469,626	1,386,509	1,483,659	1,729,200	1,596,664	1,686,400	1,769,715
	EXPENDITURES	477,789	916,250	1,241,580	2,357,800	1,886,208	1,128,400	3,254,100
SB1 - Road Maint. & Rehab. (RMRA)								
FUND 201	**REVENUE**	1,160,068	1,181,175	1,274,755	1,403,200	1,389,072	1,528,700	1,628,200
	EXPENDITURES	6,197	847,938	1,743,445	1,500,900	3,342,453	2,223,400	1,124,100
SB1 - Transit-State of Good Repairs								
FUND 202	**REVENUE**	-	191,693	1,554,134	1,453,000	1,634,046	1,565,000	2,235,700
	EXPENDITURES	-	168,459	610,832	433,100	176,794	23,400	24,100
Retirement								
FUND 205	**REVENUE**	13,029,222	15,010,965	14,667,207	14,541,000	16,530,170	15,618,400	16,798,000
	EXPENDITURES	11,117,156	11,098,420	11,231,589	11,652,600	12,161,785	12,337,900	13,124,400
Prop A - Streets								
FUND 210	**REVENUE**	1,308,604	1,312,714	1,632,172	1,554,900	1,775,815	1,801,000	1,763,900
	EXPENDITURES	-	61,742	133,683	679,700	424,074	3,129,800	439,900
Prop C - Streets								
FUND 215	**REVENUE**	12,109,954	1,090,875	1,348,800	1,286,000	2,564,932	1,484,000	1,465,200
	EXPENDITURES	2,855,064	1,967,247	980,126	1,166,400	775,606	2,427,400	2,296,800
Measure R - Streets								
FUND 220	**REVENUE**	8,656,047	813,324	1,005,649	959,900	1,100,605	1,116,000	1,109,700
	EXPENDITURES	2,440,471	4,752,739	1,815,834	1,117,000	1,486,626	2,025,400	2,029,900
Measure A - Parks								
FUND 221	**REVENUE**	-	-	37,688	1,071,100	260,376	2,104,600	1,908,700
	EXPENDITURES	-	-	37,688	21,000	260,375	1,803,850	1,908,700
Measure M Streets								
FUND 222	**REVENUE**	10,046,162	921,594	1,138,635	1,083,000	1,254,452	1,264,000	1,253,500
	EXPENDITURES	1,740,829	5,141,829	2,398,739	1,083,300	1,743,555	2,603,100	2,826,600
TDA - Sidewalks								
FUND 223	**REVENUE**	89,696	-	49,373	59,200	46,968	72,100	63,300
	EXPENDITURES	80,968	56,315	1,785	-	46,547	-	163,300
Measure W								
FUND 229	**REVENUE**	-	914,580	869,375	900,000	834,842	900,000	902,500
	EXPENDITURES	-	700,000	869,375	903,700	817,172	861,900	822,900
Drug Enforcement - Asset Forfeitures								
FUND 230	**REVENUE**	712,481	170,933	992,411	501,000	142,629	501,000	500,000
	EXPENDITURES	487,273	450,344	473,862	1,018,300	892,899	1,476,550	122,900
Supplemental Law Prop. 72								
FUND 235	**REVENUE**	158,934	156,727	161,285	160,000	165,271	165,000	165,000
	EXPENDITURES	296,492	320,339	161,284	257,100	102,586	7,300	232,500
Justice Assistance Grants (JAG)								
FUND 240	**REVENUE**	1,255	200	181	-	25,943	-	25,000
	EXPENDITURES	19,988	-	-	-	12,010	-	20,000

City of Montebello
Fund Summary (by Fund)
Expenditures and Revenue
FY 2018-19 - FY 2024-25

FUND/DESCRIPTION	REVENUE / EXPENDITURES	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Inmate Welfare Fund								
FUND 241	**REVENUE**	-	17,438	269	-	42	-	-
	EXPENDITURES	-	-	16,943	-	-	-	-
Air Quality Management District Grant								
FUND 245	**REVENUE**	92,379	85,839	81,657	85,000	84,866	83,500	84,500
	EXPENDITURES	26,457	494,051	19,133	227,900	19,904	20,800	123,000
Park Development								
FUND 250	**REVENUE**	486	115	104	-	370	-	-
	EXPENDITURES	-		-	-	-	-	-
CDBG								
FUND 255	**REVENUE**	661,324	690,720	721,551	1,347,500	1,026,160	704,100	633,100
	EXPENDITURES	625,700	939,731	1,146,145	1,632,400	1,067,443	2,012,500	1,544,100
HOME								
FUND 260	**REVENUE**	47,245	26	174,091	665,800	65,148	2,286,800	1,796,500
	EXPENDITURES	-	7,188	38,764	25,800	63,459	998,250	1,796,600
Cal OES EOC Program								
FUND 262	**REVENUE**							2,211,745
	EXPENDITURES							2,229,245
Sewer Infrastructure Improvement								
FUND 263	**REVENUE**							2,100,000
	EXPENDITURES							2,103,500
George Miller Estate								
FUND 264	**REVENUE**	325,000	1,761	1,152	500	3,405	1,000	3,000
	EXPENDITURES	-	55,354	73,226	83,200	7,331	83,300	71,500
Grants								
FUND 265	**REVENUE**	3,020,576	2,650,695	2,112,657	375,100	1,418,774	1,410,962	2,147,350
	EXPENDITURES	2,918,537	3,308,715	1,655,517	344,625	1,132,366	1,567,277	2,405,375
Inerim Housing Serv (CCOGIHS)								
FUND 266	**REVENUE**					-	876,000	876,000
	EXPENDITURES					-	857,900	876,000
Cal-ICH - Encampment Res Funding								
FUND 267	**REVENUE**					86,831	1,168,774	1,180,774
	EXPENDITURES					74,510	1,168,774	1,180,774
Prop 64 Public Health & Safety								
FUND 268	**REVENUE**					-	1,279,000	1,279,000
	EXPENDITURES					-	1,279,000	1,255,600
SAFER-Fire								
FUND 269	**REVENUE**						-	1,883,625
	EXPENDITURES						-	1,901,125
Transit Grants								
FUND 270	**REVENUE**	3,490,663	1,872,190	8,768,890	-	8,047,963	-	-
	EXPENDITURES	5,387,166	2,480,676	2,780,210	4,375,000	1,664,829	-	-
Stay Arts Gallery								
FUND 295	**REVENUE**			-	250,000	-	-	-
	EXPENDITURES			-	250,000	-	-	-
Golf Course Renovation								
FUND 310	**REVENUE**					140,400	15,000,000	15,000,000
	EXPENDITURES					13,355,075	15,000,000	15,000,000
TopGolf Project								
FUND 312	**REVENUE**					-	-	-
	EXPENDITURES					10,502,617	-	4,292,300

City of Montebello
Fund Summary (by Fund)
Expenditures and Revenue
FY 2018-19 - FY 2024-25

FUND/DESCRIPTION	REVENUE / EXPENDITURES	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Solar-Roof-HVAC Project								
FUND 320	**REVENUE**							3,000,000
	EXPENDITURES					2,817,407	-	3,000,000
Information Technology Upgrades								
FUND 325	**REVENUE**	-	-	-	4,700,000	3,613,179	1,000,000	3,400,000
	EXPENDITURES	-	-	-	4,700,000	3,653,045	1,000,000	2,000,000
Debt Service								
FUND 410	**REVENUE**	142,847,323	11,031,529	11,040,008	11,143,000	11,043,352	11,040,800	11,048,400
	EXPENDITURES	142,811,844	11,051,076	11,046,157	11,043,000	11,967,823	14,548,900	11,056,600
Trust & Agency								
FUND 500	**REVENUE**	250,370	99,325	97,264	120,250	121,755	120,250	135,200
	EXPENDITURES	256,168	1,232,470	306,420	205,000	186,775	205,000	250,000
Transit Fund								
FUND 600	**REVENUE**	32,210,637	34,358,671	34,158,897	51,283,800	51,119,201	39,373,500	35,161,010
	EXPENDITURES	31,671,369	40,628,734	25,889,252	35,504,650	38,316,730	38,395,050	38,401,700
Water Fund								
FUND 605	**REVENUE**	2,572,472	2,594,142	2,612,254	2,702,500	16,991,438	-	-
	EXPENDITURES	2,364,400	2,296,633	2,343,197	2,467,700	18,683,619	-	-
Golf Fund								
FUND 610	**REVENUE**	2,893,583	3,470,078	2,952,111	2,504,500	1,654,434	500,000	3,647,000
	EXPENDITURES	2,481,440	2,870,413	2,735,233	2,581,960	(10,229,514)	1,466,800	4,350,600
Detention								
FUND 615	**REVENUE**	-	-	-	-	-	-	-
	EXPENDITURES	-	-	-	-	-	-	-
Hillton Garden Inn								
FUND 620	**REVENUE**	4,482,116	2,073,794	5,359,743	5,601,000	6,655,126	6,175,000	6,950,000
	EXPENDITURES	4,739,899	3,367,167	5,088,666	5,241,000	5,944,554	5,902,800	6,144,200
Home2Suites								
FUND 625	**REVENUE**	9,064,121	8,360,803	12,062,484	12,130,000	13,431,144	13,150,000	13,425,000
	EXPENDITURES	8,602,561	7,993,039	9,782,112	9,278,000	11,157,029	10,027,700	10,718,900
Self-Insurance								
FUND 700	**REVENUE**	7,659,496	7,524,399	9,515,322	6,733,400	7,000,616	6,950,400	7,582,000
	EXPENDITURES	7,402,781	7,971,766	14,959,323	8,344,200	8,838,623	8,374,900	9,138,700
Corporate Shop								
FUND 720	**REVENUE**	-	-	-	-	-	-	-
	EXPENDITURES	108,369	-	-	-	-	-	-
Successor Agency								
FUND 800	**REVENUE**	6,715,020	7,496,314	7,099,286	8,155,670	5,618,004	4,657,000	2,674,050
	EXPENDITURES	1,957,133	1,652,338	3,440,899	7,884,900	488,964	5,758,300	2,538,500
Housing Successor Agency								
FUND 810	**REVENUE**	4,320	-	12,461	10,000	5,579	10,000	5,800
	EXPENDITURES	156,518	41,733	25,083	22,800	300	22,800	300
	TOTAL REVENUE	**313,684,829**	**173,002,088**	**196,406,497**	**203,195,320**	**254,228,691**	**208,909,686**	**224,476,069**
	TOTALEXPENDITURES	**290,902,437**	**182,289,468**	**169,362,289**	**184,393,135**	**224,057,227**	**211,425,901**	**226,869,719**

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City of Montebello
Enterprise Fund Detail by Department
Expenditures and Revenue
FY 2018-19 - FY 2024-25

WATER FUND

Water System sold to San Gabriel Valley Water Company February, 2023.

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
EXPENDITURES							
605-99- Water-Non-Departmental-							
(5000.10) Salaries-Regular Salaries	6,497	1,897		-		-	-
(5010.10) Overtime-Full-Time	153	6		-		-	-
(5100.10) Fringe Benefits-FICA/MEDICARE	514	253		-		-	-
(5100.20) Fringe Benefits-Compensation Insurance	384	-		-		-	-
(5100.30) Fringe Benefits-Unemployment Insurance	-	-		-		-	-
(5100.40) Fringe Benefits-Health Insurance	823	380		-		-	-
(5100.50) Fringe Benefits-Uniform Allowance	43	43		-		-	-
(5100.75) Fringe Benefits - LTD/STD	-			-		-	-
(5100.80) Fringe Benefits-Vision	8	4		-		-	-
(5100.85) Fringe Benefits - Dental	57	26		-		-	-
(5100.90) Fringe Benefits-Life	8	3		-		-	-
(5300.20) Retirement-PERS employer costs	710	368		-		-	-
(5300.25) Retirement - PERS employee pickup	420	128		-		-	-
(6000.20) Supplies-Non-Durable	3,337	-		-		-	-
(6025) Advertising/Printing Services	-			-		-	-
(6030) Dues & Subscriptions	16,283	15,811	15,811	16,700	15,713	-	-
(6040.10) Contract Services-Outside Contracts	480,013	480,926	482,772	520,000	291,131	-	-
(6040.20) Contract Services-Landscaping Services	1,030	515		1,000		-	-
(6040.55) Contract Services - Water System Maintenance	520,568	617,677	492,926	500,000	910,046	-	-
(6040.75) Contract Services - Legal Services	10,218	11,532	16,204	10,000	33,895	-	-
(6040.95) Contract Services - Other Professional Services	27,264			-		-	-
(6050.10) Utility Services-Electricity Usage	57,607	26,523	87,102	80,000	17,061	-	-
(6050.20) Utility Services-Water Usage	69,932	88,931	95,428	80,000	153,142	-	-
(6050.30) Utility Services-Telephone Services	6,570	5,071	5,219	70,000	5,243	-	-
(6060) Mail/ Postal Expense	-					-	-
(6081) Permits and Fees	39,827	1,330	1,594	38,000	50,688	-	-
(6085) Water Purchase Resale	982,000	900,437	991,414	1,050,000	805,958	-	-
(7000.10) Transfer Out-to General Fund	-				16,293,058	-	-
(7010) Depreciation Expense	5,684	5,684	5,684		5,684	-	-
(7011) GASB 68 Pension Expense	1,047	(4,594)	1,116			-	-
(7020) Note Principal	-					-	-
(7025) Interest Expense	5,460	5,982	4,727			-	-
(7050) Miscellaneous Expense	-					-	-
(7110) Capitalized Expenses	-					-	-
(7116) Improvements Other than Building	-					-	-
(7120) Administrative Costs	127,941	137,700	143,200	102,000	102,000	-	-
(7120.10) Administrative Costs-PERS Health	2						
WATER FUND TOTAL (EXPENDITURES)	**2,364,400**	**2,296,633**	**2,343,197**	**2,467,700**	**18,683,619**	**-**	**-**
REVENUE							
605-99- Water-Non-Departmental-							
(3998) Miscellaneous Revenue.	46,380	1,620		1,000	(2,707)	-	-
(4090) Interest Income from LAIF	10,776	1,836	3,380	1,000	4,439	-	-
(4092) Interest Income - CD	1,580	907	976		247	-	-
(4198) Miscellaneous Grants	-	-				-	-
(4200) Water Sales	2,512,606	2,589,283	2,607,898	2,700,000	16,989,459	-	-
(4999) Transfer In	-					-	-
(4999.10) Transfer In-from Retirement Fund	1,130	496		500		-	-
WATER FUND TOTAL (REVENUE)	**2,572,472**	**2,594,142**	**2,612,254**	**2,702,500**	**16,991,438**	**-**	**-**
SURPLUS / (DEFICIT)	**208,072**	**297,509**	**269,057**	**234,800**	**-1,692,181**	**-**	**-**

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City of Montebello
Enterprise Fund Detail by Department
Expenditures and Revenue
FY 2018-19 - FY 2024-25

GOLF COURSE FUND

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
EXPENDITURES							
610-99- Golf-Non-Departmental-							
(5000.10) Salaries-Regular Salaries	481,450	92,216	24,616	50,000	67	-	
(5000.20) Salaries-Regular Hourly	70,531	75,980	27,983	50,000	22,280	-	90,000
(5000.30) Salaries-Limited Hourly	63,080	14,355	23,309	10,000	41,411	-	
(5010.10) Overtime-Full-Time	11,639	2,729	3,452	3,000	20	-	
(5010.20) Overtime-Part-Time	3,822	4,383	4,101	5,000		-	
(5010.30) Overtime-Limited Part-Time	1,844	-			120	-	
(5100.10) Fringe Benefits-FICA/MEDICARE	45,964	19,469	8,726	8,300	5,890	-	
(5100.20) Fringe Benefits-Compensation Insurance	68,208	19,200		-		-	
(5100.30) Fringe Benefits-Unemployment Insurance	-	10,791	2,365	-		-	
(5100.40) Fringe Benefits-Health Insurance	95,229	36,707	10,910	16,000	5	-	
(5100.50) Fringe Benefits-Uniform Allowance	5,775	3,500	500	500		-	
(5100.60) Fringe Benefits-Tool Allowance	900	900	450	450		-	
(5100.75) Fringe Benefits - LTD/STD	4,122	3,171	204	100	244	-	
(5100.80) Fringe Benefits-Vision	546	362	126	100		-	
(5100.85) Fringe Benefits - Dental	754	678	637	700		-	
(5100.90) Fringe Benefits-Life	334	181	53	10		-	
(5300.10) Retirement-Retiree Benefits	4,800	12,849	25,256	29,000	21,653	-	
(5300.15) Retirement - Retiree Insurance	4,331	2,282	6,802	7,800	3,854	-	
(5300.20) Retirement-PERS employer costs	60,441	26,728	6,729	9,300	2,254	-	
(5300.25) Retirement - PERS employee pickup	30,536	5,251				-	
(5300.30) Retirement-401 a(h) First Mercantile	755	77				-	
(6000.10) Supplies-Office Supplies	1,889	366	780		2,207	-	
(6000.20) Supplies-Non-Durable	35,688	37,878	24,204	20,000	16,683	-	
(6000.30) Supplies-Janitorial	-					-	
(6000.40) Supplies-Durable		7,225				-	325,000
(6000.50) Supplies-Medical	-					-	
(6010.10) Machinery & Equipments-Machinery & Equipment	-	-				-	
(6010.30) Machinery & Equipments-Small Tools	1,755	-				-	
(6010.50) Machinery & Equipments-Computer Hardware	-					-	
(6014) Training	-					-	
(6020) Travel & Meetings	-					-	
(6025) Advertising/Printing Services	-	480				-	
(6030) Dues & Subscriptions	605	-				-	
(6032) Insurance	-	-				-	
(6036) Settlements	400,000					-	
(6040.10) Contract Services-Outside Contracts	40,373	708,255	867,087	992,300	1,962,324	-	1,946,500
(6040.15) Contract Services - Tree Trimming	24,040	10,640				-	
(6040.20) Contract Services-Landscaping Services	11,640	10,361				-	-
(6040.35) Contract Services - Custodial Services	500	-				-	
(6040.60) Contract Services-Building Maintenance/Repairs	9,006	6,760	4,921	15,000	1,382	-	
(6040.65) Contract Services - Equipment/Software Maint-Repair	1,374	1,870				-	
(6040.70) Contract Services-Rental- Building & Equipment	808		13,649		(16)	-	
(6040.80) Contract Services-Rental- Engineering Services					2,240	-	
(6040.90) Contract Services - Audit Services					(18)	-	
(6040.91) Contract Services - Credit Card Service Fee			39,871		17,405	-	
(6040.95) Contract Services - Other Professional Services	291,527	316,101	410,435	360,000	189,663	-	
(6050.10) Utility Services-Electricity Usage	80,943	94,397	229,642	220,000	24,961	-	50,000
(6050.20) Utility Services-Water Usage	63,054	621,802	670,441	100,000	49,541	-	450,000
(6050.30) Utility Services-Telephone Services	10,308	8,018	8,080	13,000	7,907	-	
(6050.40) Utility Services-Cellular Services	4,013	1,845	1,760	2,000	2,092	-	
(6050.50) Utility Services-Gas Usage	4,070	4,358	26,179	25,000		-	
(6050.65) Utility Services - Internet	10,538	11,923	14,625	15,000	13,285	-	
(6055) Copier Repair/Services	2,040	1,760	1,580	2,000	1,990	-	
(6060) Mail/ Postal Expense	-					-	
(6065) Liability Insurance	52,044					-	
(6070.10) Fuel-Regular Unleaded Fuel	33,254	1,596	1,964	2,000		-	
(6070.20) Fuel-Diesel	7,958	1,542	808	2,000		-	
(6070.30) Fuel-CNG	-	-				-	
(6080.10) Vehicle Maintenance/Expenses-Oil	-					-	
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-	6,027	424			-	
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	26,218	5,506	(219)			-	

City of Montebello
Enterprise Fund Detail by Department
Expenditures and Revenue
FY 2018-19 - FY 2024-25

GOLF COURSE FUND

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	-					-	
(6081) Permits and Fees	9,362	2,512	5,623		1,964	-	
(6084.20) Bank fees-Credit card charges	18,930	285				-	
(6084.30) Bank fees-Cash Vault Adjustment fees	-					-	
(7010) Depreciation Expense	264,174	233,300	233,300		228,300	-	
(7011) GASB 68 Pension Expense	(436,975)	(394,725)	99,501				
(7015) Bond Principal	-	-		325,700		567,800	349,900
(7020) Note Principal	-	-		34,000		81,100	245,000
(7025) Interest Expense	98,217	90,762	71,575	58,600	481,615	817,900	789,400
(7030) Issuance Costs					597,499	-	
(7035) Lease Payment	-	-		52,100	5,549	-	104,800
(7050) Miscellaneous Expense	-		650				
(7050.10) Miscellaneous Expense-Credit Card Purchases (Clearing)			(504)				
(7110) Capitalized Expenses					(14,265,869)		
(7120) Administrative Costs	317,579	341,971	355,500	143,000	143,000	-	
(7120.10) Administrative Costs-PERS Health	442						
(7121) GASB 75 - OPEB expense	20,180	325,530	(507,403)				
Total	**2,360,615**	**2,790,154**	**2,720,692**	**2,571,960**	**(10,418,498)**	**1,466,800**	**4,350,600**

EXPENDITURES

610-65- Golf-Hotels Perimeter-

(6025) Advertising/Printing Services							
(6040.15) Contract Services - Tree Trimming	-	5,450	-	-	-	-	
(6040.20) Contract Services-Landscaping Services	3,427	2,142	-	-	-	-	
Total	**3,427**	**7,592**	**-**	**-**	**-**	**-**	**-**

EXPENDITURES

610-66- Golf-Quiet Cannon Perimeter-

(6025) Advertising/Printing Services	-						
(6032) Insurance	29,964	-					
(6040.10) Contract Services-Outside Contracts	20,072	15,413	14,022	10,000	13,692	-	
(6040.15) Contract Services - Tree Trimming	-	3,100				-	
(6040.20) Contract Services-Landscaping Services	11,995	10,377		-		-	
(6040.60) Contract Services-Building Maintenance/Repairs	21,017	5,321		-	54,430	-	
(6040.90) Contract Services-Audit Services	-					-	
(6050.10) Utility Services-Electricity Usage	21,971	32,001		-	97,142	-	
(6050.20) Utility Services-Water Usage	6,365	4,297		-	11,437	-	
(6050.50) Utility Services-Gas Usage	857	2,158		-	12,283	-	
(7010) Depreciation Expense	-					-	
(7020) Note Principal	-	-					
(7025) Interest Expense	5,157	-	519				
Total	**117,398**	**72,667**	**14,541**	**10,000**	**188,984**	**-**	**-**
GOLF FUND TOTAL (EXPENDITURES)	**2,481,440**	**2,870,413**	**2,735,233**	**2,581,960**	**#########**	**1,466,800**	**4,350,600**

City of Montebello
Enterprise Fund Detail by Department
Expenditures and Revenue
FY 2018-19 - FY 2024-25

GOLF COURSE FUND

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
REVENUE							
610-99- Golf-Non-Departmental-							
(3006.14) Credit-Debit Card Transaction Fees - Golf	17,431	-		-		-	
(3660) Cost Recovery	1,832	-				-	
(3992) Miscellaneous Inerest Income					290,561	-	
(3998) Miscellaneous Revenue.	-	2,772			2,000	-	2,647,000
(4100.10) Golf-Green Fees	947,784	1,977,635	1,667,408	1,400,000	385,296	-	
(4100.11) Golf-Resident and Senior Green Fees							
(4100.12) Golf-Junior Green Fees							
(4100.13) Golf-Student Green Fees							
(4100.14) Golf-Tournament Green Fees							
(4100.15) Golf-Weekend Green Fees							
(4100.16) Golf-Short Course Green Fees							
(4100.20) Golf-Cart Rental	444,015	791,091	670,868	575,000	153,739	-	
(4100.30) Golf-Driving Range	47,438	81,720	68,047	56,000	13,108	-	
(4100.40) Golf-Utility Reimbursement		43,690			22,658	-	
(4100.50) Golf-Special Events	96,146	4,915	9,772	30,000	588	-	
(4100.60) Golf-Credt Card Surcharge			37,643	15,000	16,608	-	
(4100.61) Golf-Resdient and Senior Card							
(4100.70) Golf-Pro Shop			15,133	2,500	3,080	-	
(4100.71) Golf-Retail							
(4100.80) Golf-Gift Certificate			844		237	-	
(4100.90) Golf-Miscellaneous			5,051	1,000	17,086	-	
(4700) Rents and Concessions Fees	-					-	400,000
(4999) Transfer In	-					-	
(4999.10) Transfer In-from Retirement Fund	90,976	31,979	6,627	25,000	2,254	-	
(4999.30) Transfer In-from General Fund	751,000	471,300					
Total	**2,396,622**	**3,405,102**	**2,481,393**	**2,104,500**	**907,215**	**-**	**3,047,000**
REVENUE							
610-66- Golf-Quiet Cannon Perimeter-							
(4700) Rents and Concessions Fees	496,961	64,976	470,718	400,000	747,219	500,000	600,000
Total	**496,961**	**64,976**	**470,718**	**400,000**	**747,219**	**500,000**	**600,000**
GOLF FUND TOTAL (REVENUE)	**2,893,583**	**3,470,078**	**2,952,111**	**2,504,500**	**1,654,434**	**500,000**	**3,647,000**
SURPLUS / (DEFICIT)	**412,143**	**599,665**	**216,878**	**-77,460**	**11,883,948**	**-966,800**	**-703,600**

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City of Montebello
Enterprise Fund Detail by Department
Expenditures and Revenue
FY 2018-19 - FY 2024-25

HILTON GARDEN INN FUND

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
EXPENDITURES							
620-99- Hilton-Non-Departmental-							
(5000.10) Salaries-Regular Salaries	797,861	480,893	946,375	1,000,000	1,345,778	1,015,000	1,300,000
(5000.20) Salaries-Regular Hourly	62,334	30,869	41,989	70,000	38,383	65,000	60,000
(5100.10) Fringe Benefits-FICA/MEDICARE	74,986	49,186	90,697	95,000	117,314	91,000	100,000
(5100.20) Fringe Benefits-Compensation Insurance	73,143	43,869	79,817	100,000	117,771	96,000	105,000
(5100.40) Fringe Benefits-Health Insurance	49,710	6,582	17,788	62,000	911	57,000	10,000
(6000.10) Supplies-Office Supplies	7,869	6,592	9,208	10,000	6,499	10,000	10,000
(6000.20) Supplies-Non-Durable	126,986	104,266	145,587	160,000	225,318	151,000	160,000
(6000.30) Supplies-Janitorial	10,051	10,943	49,959	25,000	68,034	27,000	50,000
(6014) Training	-			-	1,025		-
(6016) Uniform Expense	831	2,234	2,880	5,000	4,026	5,000	4,500
(6020) Travel & Meetings	1,512	-		3,000	50	3,000	2,600
(6025) Advertising/Printing Services	2,000	14,706	8,992	3,000	2,775	6,000	4,000
(6030) Dues & Subscriptions	2,300	300	11,895	13,500	10,302	12,000	12,000
(6032) Insurance	103,501	73,514	79,200	98,000	84,000	88,000	90,000
(6040.10) Contract Services-Outside Contracts	273,191	150,954	291,398	270,000	362,999	253,000	293,000
(6040.20) Contract Services-Landscaping Services	-	1,660	16,284	1,400	20,273	3,000	7,000
(6040.60) Contract Services-Building Maintenance/Repairs	21,209	17,584	34,248	25,000	66,958	75,000	75,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	37,962	23,182	49,327	34,000	27,335	33,000	35,000
(6040.70) Contract Services-Rental- Building & Equipment	-			-			
(6040.90) Contract Services-Audit Services	7,500			4,500		4,500	4,500
(6040.95) Contract Services - Other Professional Services	59,659	52,774	23,780	45,000	36,236	35,000	33,700
(6041) Hilton Program Fees	145,720	62,666	244,953	180,000	224,076	245,000	225,000
(6042) Hilton Franchise Fees	189,275	87,564	162,276	260,000	308,794	265,000	260,000
(6043) Food and Beverage Costs	224,595	124,460	446,424	350,000	513,195	400,000	400,000
(6050.10) Utility Services-Electricity Usage	95,316	85,130	139,080	125,000	157,282	140,000	175,000
(6050.20) Utility Services-Water Usage	32,843	7,775	27,381	30,000	35,181	27,000	37,000
(6050.30) Utility Services-Telephone Services	29,925	26,974	40,737	31,000	49,040	41,000	45,000
(6050.50) Utility Services-Gas Usage	18,731	16,511	35,068	22,000	48,507	35,000	26,000
(6060) Mail/ Postal Expense	2,507	1,712	1,807	2,600	1,427	2,000	2,200
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	249	-			2,688		-
(7000) Transfer Out	-						-
(7010) Depreciation Expense	555,783	558,764	430,302		430,302		-
(7015) Bond Principal	-			650,000		685,000	700,000
(7025) Interest Expense	433,431	270,975	270,975	395,000	255,808	368,300	340,600
(7026) Promotions	252,842	33,231	115,440	275,000	181,705	238,000	200,000
(7030) Issuance Costs	250,697						
(7050) Miscellaneous Expense	87,049	52,362	177,834	92,000	116,954	93,000	11,000
(7052) Commission	117,563	32,906	56,659	150,000	197,947	130,000	150,000
(7053) Bad-debt Expenses	269	291,886	733		957		
(7120) Administrative Costs	590,499	644,143	1,039,573	654,000	884,704	1,204,000	1,216,100
HILTON GARDEN INN FUND TOTAL (EXPENDITURES)	**4,739,899**	**3,367,167**	**5,088,666**	**5,241,000**	**5,944,554**	**5,902,800**	**6,144,200**
REVENUE							
620-99- Hilton-Non-Departmental-							
(3590) Transient Occupancy Tax		157,100	446,239	500,000	551,910	550,000	575,000
(3992) Miscellaneous Interest Income	35,366	925	2,240	1,000	83,651	25,000	75,000
(3998) Miscellaneous Revenue.	60,641	35,123	101,009	100,000	60,155	100,000	100,000
(4196) Gain on Disposal	-	-					
(4700) Rents and Concessions Fees	4,386,109	1,880,646	4,810,255	5,000,000	5,959,410	5,500,000	6,200,000
HITLON GARDEN INN FUND TOTAL (REVENUE)	**4,482,116**	**2,073,794**	**5,359,743**	**5,601,000**	**6,655,126**	**6,175,000**	**6,950,000**
SURPLUS / (DEFICIT)	**(257,783)**	**(1,293,373)**	**271,077**	**360,000**	**710,572**	**272,200**	**805,800**

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City of Montebello
Enterprise Fund Detail by Department
Expenditures and Revenue
FY 2018-19 - FY 2024-25

HOME2SUITES FUND

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
EXPENDITURES							
625-99- Home2Suites-Non-Departmental-							
(5000.10) Salaries-Regular Salaries	1,324,886	1,053,299	1,334,221	1,300,000	1,791,545	1,300,000	1,500,000
(5000.20) Salaries-Regular Hourly	98,823	66,558	80,947	80,000	75,759	83,000	83,000
(5100.10) Fringe Benefits-FICA/MEDICARE	121,279	99,337	124,118	120,000	163,002	114,000	124,000
(5100.20) Fringe Benefits-Compensation Insurance	107,935	86,184	108,394	100,000	162,944	100,000	150,000
(5100.40) Fringe Benefits-Health Insurance	41,865	92,406	120,603	56,000	4,459	100,000	10,000
(6000.10) Supplies-Office Supplies	11,532	15,286	7,942	14,000	9,114	13,000	12,000
(6000.20) Supplies-Non-Durable	151,451	130,768	263,774	200,000	280,251	222,000	235,000
(6000.30) Supplies-Janitorial	49,647	72,310	54,385	50,000	79,656	50,000	80,000
(6014) Training	3,600	-			2,575		
(6016) Uniform Expense	4,997	-	822	3,000	640	3,000	2,500
(6020) Travel & Meetings	658				40		
(6025) Advertising/Printing Services	775	17,602		10,000	10,819	10,000	10,000
(6030) Dues & Subscriptions	2,697	6,430	3,058	5,000	5,947	4,300	4,600
(6032) Insurance	172,942	93,136	94,568	110,000	96,000	105,000	103,000
(6040.10) Contract Services-Outside Contracts	441,396	350,075	487,182	475,000	598,864	475,000	500,000
(6040.20) Contract Services-Landscaping Services	22,181	49,370	30,129	25,000	29,947	27,000	30,000
(6040.60) Contract Services-Building Maintenance/Repairs	38,024	31,790	54,498	50,000	116,059	50,000	75,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	16,419	24,411	38,218	25,000	45,575	25,000	25,000
(6040.70) Contract Services-Rental- Building & Equipment	487	-	993				
(6040.75) Contract Services - Legal Services	18,110	225			18,968		
(6040.90) Contract Services-Audit Services	4,500			4,500		4,500	4,500
(6040.95) Contract Services - Other Professional Services	35,468	25,045	17,971	24,000	34,177	22,000	2,000
(6041) Hilton Program Fees	233,468	225,661	322,543	300,000	347,019	300,000	325,000
(6042) Hilton Franchise Fees	284,944	359,916	537,571	500,000	578,364	500,000	525,000
(6043) Food and Beverage Costs	458,315	165,715	548,968	500,000	1,030,478	550,000	750,000
(6050.10) Utility Services-Electricity Usage	153,625	178,936	212,303	200,000	250,990	200,000	278,000
(6050.20) Utility Services-Water Usage	42,260	34,964	56,746	50,000	62,419	50,000	72,000
(6050.30) Utility Services-Telephone Services	6,360	10,241	8,745	10,000	2,390	10,000	1,000
(6050.50) Utility Services-Gas Usage	27,484	34,917	41,664	35,000	61,156	35,000	33,000
(6060) Mail/ Postal Expense	2,789	2,955	2,361	3,000	2,262	3,000	3,000
(6065) Liability Insurance	-						
(6080.30) Vehicle Maintenance-Vehicle Repair & Services	343	-	15		1,967		
(7010) Depreciation Expense	1,227,096	1,227,096	1,227,096		1,227,096		
(7015) Bond Principal	-	-		1,165,000		1,225,000	1,285,000
(7025) Interest Expense	2,435,364	2,380,698	2,327,489	2,483,500	2,271,760	2,425,200	2,364,000
(7026) Promotions	145,478	95,711	82,356	100,000	235,762	119,000	150,000
(7050) Miscellaneous Expense	81,583	76,864	93,263	100,000	93,842	78,000	81,000
(7052) Commission	278,612	216,861	326,269	300,000	416,191	244,000	300,000
(7053) Bad-debt Expenses	1,232	2,323	4,773	2,000	4,886	2,700	3,000
(7120) Administrative Costs	553,936	765,949	1,168,127	878,000	1,044,106	1,578,000	1,598,300
HOME2SUITES FUND TOTAL (EXPENDITURES)	**8,602,561**	**7,993,039**	**9,782,112**	**9,278,000**	**11,157,029**	**10,027,700**	**10,718,900**
REVENUE							
625-99- Home2Suites-Non-Departmental-							
(3590) Transient Occupancy Tax		562,849	906,245	925,000	1,014,056	975,000	1,050,000
(3992) Miscellaneous Interest Income	182,471	2,957	12,142	5,000	391,925	100,000	100,000
(3998) Miscellaneous Revenue.	65,260	68,372	81,384	100,000	57,583	75,000	75,000
(4700) Rents and Concessions Fees	8,816,390	7,726,625	11,062,713	11,100,000	11,967,580	12,000,000	12,200,000
(4999) Transfer In	-	-					
HOME2SUITES FUND TOTAL (REVENUE)	**9,064,121**	**8,360,803**	**12,062,484**	**12,130,000**	**13,431,144**	**13,150,000**	**13,425,000**
SURPLUS / (DEFICIT)	**461,560**	**367,764**	**2,280,372**	**2,852,000**	**2,274,115**	**3,122,300**	**2,706,100**

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City of Montebello
Community Development Block Grant (CDBG) Detail
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
EXPENDITURES							
255-30-310 Public Works - Streets							
(5000.10) Salaries-Regular Salaries	-	1,462	-	-			
(5100.10) Fringe Benefits-FICA/MEDICARE	-	112	-	-			
(5300.20) Retirement-PERS employer costs	-	145	-	-			
(6040.50) Contract Services-Street Maintenance	-	66,390	129,583	29,000	28,831	-	-
Total	**-**	**68,109**	**129,583**	**29,000**	**28,831**	**-**	**-**
255-40-400 -Finance - Administration							
(5000.10) Salaries-Regular Salaries	-	-	5,390	-	11,951	8,000	
(5100.10) Fringe Benefits-FICA/MEDICARE	-	-	355	-	819	500	
(5100.40) Fringe Benefits-Health Insurance	-	-	134	-	532	150	
(5100.80) Fringe Benefits-Vision	-	-	1	-	3	-	
(5100.85) Fringe Benefits - Dental	-	-	7	-	23	-	
(5100.90) Fringe Benefits-Life	-	-	-	-		-	
(5100.96) Fringe Benefits-401(a) ER Contribution					69		
(5300.20) Retirement-PERS employer costs	-	-	520	-	1,145	750	
(6040.10) Contract Services-Outside Contracts	-	-	-	-		-	
Total	**-**	**-**	**6,407**	**-**	**14,542**	**9,400**	**-**
255-50-500 -Community Development - Administration							
(5000.10) Salaries-Regular Salaries	-	29,096	14,348	100,000	70,174	100,000	
(5100.10) Fringe Benefits-FICA/MEDICARE	-	2,209	1,005		4,896		
(5100.40) Fringe Benefits-Health Insurance	-	3,354	1,439		7,143		
(5100.80) Fringe Benefits-Vision	-	33			4		
(5100.85) Fringe Benefits - Dental	-	228			28		
(5100.90) Fringe Benefits-Life	-	6			53		
(5100.96) Fringe Benefits-401(a) ER Contribution					56		
(5300.20) Retirement-PERS employer costs	-	3,191	1,512		7,171		
(6040.10) Contract Services-Outside Contracts	-		-	40,000			
(6046) CDBG - Administration			22,485		25,328	105,600	73,600
(6047) CDBG - Heart of Compassion			11,493		30,000	15,200	-
(6048) CDBG - YMCA			15,000		25,000	15,600	-
(6049) CDBG - Housing Rights Center			12,830		20,000	20,000	20,000
(6051) Commercial Fascade Program						85,300	85,300
(6083) Furniture & Fixtures Purchases					972		
Total	**-**	**38,117**	**80,112**	**140,000**	**190,825**	**341,700**	**178,900**
255-50-501 -Community Development - CDBG-CV Administration							
(5000.10) Salaries-Regular Salaries	-	14,770	9,181		31,476		
(5000.20) Salaries-Regular Houry			84				
(5100.10) Fringe Benefits-FICA/MEDICARE	-	1,116	591		2,226		
(5100.40) Fringe Benefits-Health Insurance	-	1,609	1,001		2,750		
(5100.80) Fringe Benefits-Vision	-	15	2				
(5100.85) Fringe Benefits - Dental	-	109	17		3		
(5100.90) Fringe Benefits-Life	-	5					
(5300.20) Retirement-PERS employer costs	-	1,595	940		3,150		

City of Montebello
Community Development Block Grant (CDBG) Detail
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6040.10) Contract Services-Outside Contracts	-	9,375					
(6044.10) CDBG-CV-Administraiton	-	-	8,429	-	5,363	101,000	
(6044.11) CDBG-CV-Mtb Asistance Program (MCAP)	-	-		35,700			
(6044.12) CDBG-CV-Rental/Utility Assistance (MCAP)	-	1,396		115,600			
(6044.13) CDBG-CV-Mrtge Relief Counseling (MCAP)	-	-					
(6044.14) CDBG-CV-YMCA Montebello/Commerce	-	25,000					
(6044.15) CDBG-CV-Mexican American Opp Foundation	-	25,000	24,525				
(6044.16) CDBG-CV-Heart of Compassion	-	3,125	23,993	-	72,909	73,000	
(6044.17) CDBG-CV-Senior Food Distribution - P&R	-	-					
(6044.18) CDBG-CV-Business Assistance - CCEDA	-	-					
Total	**-**	**83,115**	**68,763**	**151,300**	**117,877**	**174,000**	**-**
255-70-700 Parks & Rec - Administration							
(7115) Building Improvements	-	-	-	342,400	30,283	298,700	342,500
Total	**-**	**-**	**-**	**342,400**	**30,283**	**298,700**	**342,500**
255-85-501 Fire - CDBG-CV Administration							
(5000.10) Salaries-Regular Salaries	-	29,977	45,621		41,419		
(5000.20) Salaries-Regular Hourly	-	4,563	1,583		348		
(5000.30) Salaries-Limited Hourly	-	532			(348)		
(5010.10) Overtime-Full-Time	-	10,725	3,489		213		
(5010.20) Overtime-Part-Time	-	19					
(5010.30) Overtime-Limited Part-Time	-	7					
(5010.40) Overtime-FLSA Overtime	-	674	287				
(5010.41) Overtime-Constant Staffing	-	7,582	1,803				
(5100.10) Fringe Benefits-FICA/MEDICARE	-	1,089	2,989		3,048		
(5100.40) Fringe Benefits-Health Insurance	-	3,242	5,762		4,602		
(5100.50) Fringe Benefits-Uniform Allowance			333				
(5100.75) Fringe Benefits-LTD/STD	-	105	33				
(5100.80) Fringe Benefits-Vision	-	15	40		37		
(5100.85) Fringe Benefits - Dental	-	106	302		281		
(5100.90) Fringe Benefits-Life	-	23	33		2		
(5300.20) Retirement-PERS employer costs	-	6,399	6,232		3,986		
(6000.10) Supplies-Office Supplies	-	44					
(6000.20) Supplies-Non-Durable			975				
(6000.50) Supplies-Medical			132				
(6010.40) Machinery & Equipments-Computer Software	-	16,000					
(6020) Travel & Meetings	-	6,628					
(6044.11) CDBG-CV-Mtb Asistance Program (MCAP)	-	105,719	189,883		126,023	212,200	
(6044.12) CDBG-CV-Rental/Utility Assistance (MCAP)	-	24,906	33,253				
(7115) Building Improvements	-	4,303		449,200	1,688	439,000	465,100
Total	**-**	**222,658**	**292,750**	**449,200**	**181,299**	**651,200**	**465,100**
255-99 - CDBG-Non-Departmental							
(6040.10) Contract Services-Outside Contracts	-	-					
(6040.50) Contract Services-Street Maintenance	-	-					
(6050.30) Utility Services-Telephone Services	-						
(7020) Note Principal	385,000	405,000	425,000	445,000	445,000	493,000	548,000
(7025) Interest Expense	55,848	57,220	46,595	35,500	35,467	23,300	9,600
(7030) Issuance Costs	-	-					
(7050) Miscellaneous Expense	-	-					
(7116) Improvements Other than Building	-	-					
Total	**440,848**	**462,220**	**471,595**	**480,500**	**480,467**	**516,300**	**557,600**

City of Montebello
Community Development Block Grant (CDBG) Detail
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
255-99-735 - CDBG-SYEP							
(5000.20) Salaries-Regular Hourly	-		91		4,099		
(5000.30) Salaries-Limited Hourly	14,200	-	34,308	40,000	17,545	21,200	
(5100.10) Fringe Benefits-FICA/MEDICARE	1,291		2,632		1,655		
Total	**15,491**	**-**	**37,031**	**40,000**	**23,299**	**21,200**	**-**
255-99-935 - CDBG-Administration							
(6025) Advertising/Printing Services	-	-					
(6040.10) Contract Services-Outside Contracts	153,183	62,964	51,372		20		
(6060) Mail/ Postal Expense	-	-					
Total	**153,183**	**62,964**	**51,372**	**-**	**20**	**-**	**-**
255-99-940 - CDBG-Non-Program							
(6025) Advertising/Printing Services	-	-		-			
(6040.10) Contract Services-Outside Contracts	16,178	866	8,532				
Total	**16,178**	**866**	**8,532**	**-**	**-**	**-**	**-**
255-99-998 COVID-19 Response							
(6044.11) CDBG-CV-Mtb Asistance Program (MCAP)	-	1,682					
Total	**-**	**1,682**	**-**	**-**	**-**	**-**	**-**
CDBG FUND TOTAL (EXPENDITURES)	**625,700**	**939,731**	**1,146,145**	**1,632,400**	**1,067,443**	**2,012,500**	**1,544,100**
REVENUE							
255-99 - CDBG-Non-Departmental							
(3998) Miscellaneous Revenue.	-	-					
(4500.20) Program Income-CDBG Progam Income	110,091	243,148	-	155,500	74,880	75,000	4,000
(4505) IDIS Drawdown		115,421	406,289	151,300	713,221	629,100	629,100
(4505.10) IDIS Drawdown CDBG-CV (COVID-19)	551,233	332,151	315,262	1,040,700	238,059		
(4999.30) Transfer In-from General Fund	-	-					
CDBG FUND TOTAL (REVENUES)	**661,324**	**690,720**	**721,551**	**1,347,500**	**1,026,160**	**704,100**	**633,100**
SURPLUS / (DEFICIT)	**35,624**	**(249,011)**	**(424,594)**	**(284,900)**	**(41,283)**	**(1,308,400)**	**(911,000)**

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City of Montebello
HOME Investment Partnerships Program
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
EXPENDITURES							
260-40-400 Finance - Administration							
(5000.10) Salaries-Regular Salaries	-	-	159	-	16	1,000	
(5100.10) Fringe Benefits-FICA/MEDICARE	-	-	12	-	2	-	
(5100.40) Fringe Benefits-Health Insurance	-	-	27	-	2	-	
(5100.80) Fringe Benefits-Vision	-	-	1	-		-	
(5100.85) Fringe Benefits - Dental	-	-	1	-		-	
(5300.20) Retirement-PERS employer costs	-	-	16	-	2	-	
Total	**-**	**-**	**216**	**-**	**22**	**1,000**	**-**
260-50-500 Community Development - Administration							
(5000.10) Salaries-Regular Salaries	-	2,107	6,897	25,800	3,363	5,000	115,500
(5100.10) Fringe Benefits-FICA/MEDICARE	-	160	484	-	238	250	300
(5100.40) Fringe Benefits-Health Insurance	-	254	684	-	298	300	300
(5100.80) Fringe Benefits-Vision	-	2		-			
(5100.85) Fringe Benefits - Dental	-	17		-			
(5100.90) Fringe Benefits-Life	-	1		-			
(5300.20) Retirement-PERS employer costs	-	234	720	-	340	500	500
Total	**-**	**2,775**	**8,785**	**25,800**	**4,239**	**6,050**	**116,600**
260-99 - HOME-Non-Departmental							
(6040.10) Contract Services-Outside Contracts	-	-	-	-		-	
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**
260-99-935 - HOME-Administration							
(6040.10) Contract Services-Outside Contracts	-	4,413	28,650		11,175	99,100	13,500
Total	**-**	**4,413**	**28,650**	**-**	**11,175**	**99,100**	**13,500**
260-99-940 - HOME-Program							
(6040.10) Contract Services-Outside Contracts	-	-	1,113		47,609	743,400	966,500
Total	**-**	**-**	**1,113**	**-**	**47,609**	**743,400**	**966,500**
260-99-945 - HOME-CHODO							
(6040.10) Contract Services-Outside Contracts	-				414	148,700	700,000
Total	**-**	**-**	**-**	**-**	**414**	**148,700**	**700,000**
HOME FUND TOTAL (EXPENDITURES)	**-**	**7,188**	**38,764**	**25,800**	**63,459**	**998,250**	**1,796,600**

City of Montebello
HOME Investment Partnerships Program
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
REVENUE							
260-99 - HOME-Non-Departmental							
(4090) Interest Income from LAIF					1,497		
(4092) Interest Income - CD					96		
(4505) IDIS Drawdown	-	-	173,938	-	63,458	1,000,700	1,189,700
(4500.40) Program Income-Home Program Income	47,245	26	153	665,800	97	1,286,100	606,800
HOME FUND TOTAL (REVENUE)	**47,245**	**26**	**174,091**	**665,800**	**65,148**	**2,286,800**	**1,796,500**
SURPLUS / (DEFICIT)	**47,245**		**135,327**	**640,000**	**1,689**	**1,288,550**	**(100)**

City of Montebello
Self-Insurance Fund
Expenditures and Revenue
FY 2018-19 - FY 2024-25

SELF-INSURANCE FUND

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
EXPENDITURES							
700-99- Self-Insurance-Non-Departmental-							
(6032) Insurance	170,752	796,526	671,922	952,400	1,111,659	1,214,400	1,604,800
(6032.10) Insurance-Workers Compensation	245,879	122,583	279,617	216,200	302,719	304,000	299,300
(6032.20) Insurance-WC-Transit (inactive)	-	-					
(6035.10) Incurred Claims-Workers Compensation	-	-					
(6040.10) Contract Services-Outside Contracts	-	-					
(6040.11) Contract Services - Workers Compensation - General	181,804	257,282	215,750	171,600	215,417	171,600	171,600
(6040.12) Contract Services - Workers Compensation - Transit	47,457	2,816	853	63,500		63,500	63,500
(6040.13) Contract Services - Liability - General	45,933	94,971	107,265	65,100	83,049	65,100	65,100
(6040.14) Contract Services - Liability - Transit	12,008	-	538	24,100		24,100	24,100
(6040.75) Contract Services - Legal Services	-	1,209			1,218		
(6040.76) Contract Services - Legal Services-Liability General	77,332	56,167	133,331	57,000	22,234	55,000	63,000
(6060) Mail/ Postal Expense	47	-					
(6065) Liability Insurance	933,692	1,351,923	1,566,254	1,905,000	1,656,650	2,204,000	2,373,000
(6081) Permits and Fees	931	-		3,600			
(7111.10) Accrued IBNR expense-Workers' Compensation	966,881	1,047,517	2,293,225				
(7111.20) Accrued IBNR expense-Liability	123,083	(442,161)	(293,933)				
Total	**2,805,799**	**3,288,833**	**4,974,822**	**3,458,500**	**3,392,946**	**4,101,700**	**4,664,400**
700-99-100 Self-Insurance-City Council							
(6035.10) Incurred Claims-Workers Compensation	2,723	375	-	1,000		-	-
Total	**2,723**	**375**	**-**	**1,000**	**-**	**-**	**-**
700-99-200 Self-Insurance-Administration							
(6035.10) Incurred Claims-Workers Compensation	46,260	104,850	527,395	46,000	102,683	46,000	55,000
(6035.20) Incurred Claims-Liability	131,807	202,011	2,696,549	215,000	79,677		25,000
(6040.76) Contract Services - Legal Services-Liability General	-	-					
Total	**178,067**	**306,861**	**3,223,944**	**261,000**	**182,360**	**46,000**	**80,000**
700-99-250 Self-Insurance-Human Resources							
(6035.10) Incurred Claims-Workers Compensation	-	-	-	-	-	-	
(6035.20) Incurred Claims-Liability	-	-	-	-	-	-	
(6040.76) Contract Services - Legal Services-Liability General	-	-	-	-	-	-	
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**
700-99-300 Self-Insurance-PW Admin							
(6000.40) Supplies-Durable	-	-	-	-	-	-	
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**
700-99-310 Self-Insurance-PW							
(6035.10) Incurred Claims-Workers Compensation	272,460	528	2,744	53,000	5,918	35,000	9,000
(6035.20) Incurred Claims-Liability	98,935	98,987	254,510	263,000	348,089	199,000	253,000
(6040.10) Contract Services-Outside Contracts	-	(19,264)	(3,106)		12,898		
Total	**371,395**	**80,251**	**254,148**	**316,000**	**366,905**	**234,000**	**262,000**

City of Montebello
Self-Insurance Fund
Expenditures and Revenue
FY 2018-19 - FY 2024-25

SELF-INSURANCE FUND

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
700-99-320 Self-Insurance-PW							
(6035.10) Incurred Claims-Workers Compensation	41,066	30,364	31,082	40,000	19,837	32,000	36,000
(6035.20) Incurred Claims-Liability	-	12,115	6,146	8,000	131,543	-	25,000
Total	**41,066**	**42,479**	**37,228**	**48,000**	**151,380**	**32,000**	**61,000**
700-99-400 Self-Insurance-Finance							
(6035.10) Incurred Claims-Workers Compensation	38,170	29,600	10,543	38,000	3,014	26,000	-
(6040.76) Contract Services - Legal Services-Liability General	-	-		-			
Total	**38,170**	**29,600**	**10,543**	**38,000**	**3,014**	**26,000**	**-**
700-99-500 Self-Insurance-Community Dev							
(5100.10) Fringe Benefits-FICA/MEDICARE	-	-		-		-	-
(6035.20) Incurred Claims-Liability	-	30	766	-	308	-	-
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-	-		-	400	-	
Total	**-**	**30**	**766**	**-**	**708**	**-**	**-**
700-99-530 Self-Insurance-Community Dev							
(6035.10) Incurred Claims-Workers Compensation	-	160	-	-	-	-	-
(6035.20) Incurred Claims-Liability	-	-	-	-	-	-	-
Total	**-**	**160**	**-**	**-**	**-**	**-**	**-**
700-99-600 Self-Insurance-Golf Course							
(6032) Insurance	366	-		-		-	-
(6035.10) Incurred Claims-Workers Compensation	23,012	6,530		-		-	-
(6035.20) Incurred Claims-Liability	385	2,323	4,194	-	4,513	-	-
Total	**23,763**	**8,853**	**4,194**	**-**	**4,513**	**-**	**-**
700-99-700 Self-Insurance-Parks and Recreation							
(6035.10) Incurred Claims-Workers Compensation	77,184	164,439	92,049	153,000	50,943	87,000	100,000
(6035.20) Incurred Claims-Liability	22,294	178,637	12,772	50,000	179,000	20,000	62,000
Total	**99,478**	**343,076**	**104,821**	**203,000**	**229,943**	**107,000**	**162,000**
700-99-720 Self-Insurance-Parks and Recreation							
(6035.10) Incurred Claims-Workers Compensation	54,298	2,704	32,887	110,000	34,336	58,000	53,000
(6035.20) Incurred Claims-Liability	83,716	26,466	495,690	49,000	55,239	47,000	57,000
(6040.10) Contract Services-Outside Contracts	-						
(6040.13) Contract Services - Liability - General	10,901						
Total	**148,915**	**29,170**	**528,577**	**159,000**	**89,575**	**105,000**	**110,000**
700-99-800 Self-Insurance-Police							
(6035.10) Incurred Claims-Workers Compensation	638,346	609,094	669,056	863,000	1,193,847	752,000	753,000
(6035.20) Incurred Claims-Liability	107,264	860,460	327,925	332,000	55,186	247,000	146,000
(6040.76) Contract Services - Legal Services-Liability General	70,362	31,630	30,195	72,000	8,358	58,000	56,000
(6082) Vehicle Purchases	37,046						
Total	**853,018**	**1,501,184**	**1,027,176**	**1,267,000**	**1,257,391**	**1,057,000**	**955,000**

City of Montebello
Self-Insurance Fund
Expenditures and Revenue
FY 2018-19 - FY 2024-25

SELF-INSURANCE FUND

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
700-99-850 Self-Insurance-Fire							
(5100.10) Fringe Benefits-FICA/MEDICARE	-	-					
(6035.10) Incurred Claims-Workers Compensation	698,053	796,295	927,539	832,000	1,538,784	730,000	775,000
(6035.20) Incurred Claims-Liability	328,166	78,926	191,081	149,000	16,342	194,000	110,000
(6040.13) Contract Services - Liability - General	-	-					
(6040.76) Contract Services - Legal Services-Liability General	9,652	28,868	-	30,000		15,000	-
(6065) Liability Insurance	4,478						
Total	**1,040,349**	**904,089**	**1,118,620**	**1,011,000**	**1,555,126**	**939,000**	**885,000**
700-99-900 Self-Insurance-Transit							
(6000.40) Supplies-Durable	-	-					
(6032) Insurance	332,236	-	244,079	352,200		449,200	593,500
(6032.10) Insurance-Workers Compensation	64,183	95,399		62,500	38,874	85,000	99,800
(6032.20) Insurance-WC-Transit (inactive)	-	54,364	60,369				
(6035.10) Incurred Claims-Workers Compensation	862,842	672,976	968,428	712,000	1,034,223	678,000	795,000
(6035.20) Incurred Claims-Liability	249,751	260,927	488,469	455,000	531,665	515,000	471,000
(6040.12) Contract Services - Workers Compensation - Transit	-	853					
(6040.14) Contract Services - Liability - Transit	-	537					
(6040.77) Contract Services - Legal Services-Liability Transit	-	-					
(6065) Liability Insurance	243,725	-					
(7111.10) Accrued IBNR expense-Workers' Compensation	6,242	421,820	1,999,347				
(7111.20) Accrued IBNR expense-Liability	41,059	(70,071)	(86,208)				
Total	**1,800,038**	**1,436,805**	**3,674,484**	**1,581,700**	**1,604,762**	**1,727,200**	**1,959,300**
SELF-INSURANCE FUND TOTAL (EXPENDITURES)	**7,402,781**	**7,971,766**	**14,959,323**	**8,344,200**	**8,838,623**	**8,374,900**	**9,138,700**

REVENUE

700-99- Self-Insurance-Non-Departmental-

(3660) Cost Recovery	286,584	-	1,855,926		10,220		
(3998) Miscellaneous Revenue.	-	54,995					
(4620) Reimbursement - Compensation Insurance General	3,091,896	2,828,052	3,336,146	2,746,400	3,003,384	2,963,400	2,972,000
(4630) Reimbursement - Compensation Insurance Transit	870,372	1,618,650	1,181,250	945,000	945,000	945,000	1,135,000
(4640) Reimbursement - Liability Insurance General	1,204,120	1,036,802	1,042,000	1,042,000	1,042,008	1,042,000	1,275,000
(4650) Reimbursement - Liability Insurance Transit	2,206,524	1,985,900	2,100,000	2,000,000	2,000,004	2,000,000	2,200,000
SELF-INSURANCE FUND TOTAL (REVENUE)	**7,659,496**	**7,524,399**	**9,515,322**	**6,733,400**	**7,000,616**	**6,950,400**	**7,582,000**
SURPLUS / (DEFICIT)	**256,715**	**(447,367)**	**(5,444,001)**	**(1,610,800)**	**(1,838,007)**	**(1,424,500)**	**(1,556,700)**

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City of Montebello
Trust and Agency Fund - Summary and Police - Fire Detail
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Trust & Agency FUND 500 - SUMMARY							
(3060.20) Parks and Recreation-Special Event Income	1,000	-					
(3665) Unclaimed Cash	12,860	-					
(3992) Miscellaneous Interest Income	362	-					
(3998) Miscellaneous Revenue.	126,908	-					
(4660) 1% Retiree Health	106,617	-					
(4700) Rents and Concessions Fees	2,623	-					
(4999) Transfer In	-	-					
FUND TOTAL REVENUE	**250,370**	**-**	**-**	**-**		**-**	**-**
(5300.10) Retirement-Retiree Benefits	-	-					
(6000.20) Supplies-Non-Durable	3,858	-					
(6025) Advertising/Printing Services	-	-					
(6030) Dues & Subscriptions	-	-					
(6032) Insurance	-	-					
(6040) Contract Services	-	-					
(6040.10) Contract Services-Outside Contracts	7,891	-					
(6081) Permits and Fees	1,026	-					
(7050) Miscellaneous Expense	15,520	1,141,540	139,005				
FUND TOTAL EXPENDITURES	**28,295**	**1,141,540**	**139,005**	**-**		**-**	**-**
500-70-700 Parks & Recreation - Administration EXPENDITURES							
(6000.20) Supplies-Non-Durable	3,203						
(6040.10) Contract Services - Outside Contracts	25,126	-					
(7050) Miscellaneous Expense	22,554						
EXPENDITURE TOTAL (500-80-805)	**50,883**	**-**	**-**	**-**	**-**	**-**	**-**
500-80-800 TRUST AND AGENCY - POLICE-ADMINISTRATION REVENUE							
(3665) Unclaimed Cash	-	20,109					
(3992) Miscellaneous Interest Income	-	80	81	250	77	250	100
(3998) Miscellaneous Revenue.	-	(4,073)					
(4660) 1% Retiree Health	-	59,698	57,489	70,000	71,262	60,000	75,000
(4999) Transfer In	-						
REVENUE TOTAL (500-80-800)	**-**	**75,814**	**57,570**	**70,250**	**71,339**	**60,250**	**75,100**
EXPENDITURES							
(5300.10) Retirement-Retiree Benefits	6,900	6,325	7,475	25,000	6,900	25,000	10,000
(6000.20) Supplies-Non-Durable	18,835	1,780					
(6000.40) Supplies-Durable	874	-					
(6000.50) Supplies-Medical	-	-					
(6010.20) Machinery & Equipments-Office Equipment	16	-					
(6010.40) Machinery & Equipments-Computer Software	55	-	2,720				
(6010.50) Machinery & Equipments-Computer Hardware	5,960	-					
(6014) Training	4,522	-					
(6016) Uniform Expense	-	-					
(6020) Travel & Meetings	4,480	-					
(6030) Dues & Subscriptions	170	-					
(6040.10) Contract Services-Outside Contracts	23	-					
(6081) Permits and Fees	-	-					
(7050) Miscellaneous Expense	39,944	-	(5)				
EXPENDITURE TOTAL (500-80-800)	**81,779**	**8,105**	**10,190**	**25,000**	**6,900**	**25,000**	**10,000**

City of Montebello
Trust and Agency Fund - Summary and Police - Fire Detail
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
500-80-805 TRUST AND AGENCY - POLICE-PATROL EXPENDITURES							
(5300.10) Retirement-Retiree Benefits	33,125	36,575	65,350	75,000	73,000	75,000	85,000
EXPENDITURE TOTAL (500-80-805)	**33,125**	**36,575**	**65,350**	**75,000**	**73,000**	**75,000**	**85,000**
500-80-830 TRUST AND AGENCY - POLICE-INVESTIGATIONS EXPENDITURES							
(5300.10) Retirement-Retiree Benefits	15,000	13,750	24,375	25,000	22,500	25,000	35,000
EXPENDITURE TOTAL (500-80-830)	**15,000**	**13,750**	**24,375**	**25,000**	**22,500**	**25,000**	**35,000**
500-85-850 TRUST AND AGENCY - FIRE-ADMINISTRATION REVENUE							
(3992) Miscellaneous Interest Income	-	34	35		32		100
(3998) Miscellaneous Revenue.	-	-					
(4660) 1% Retiree Health	-	38,477	39,659	50,000	50,384	60,000	60,000
REVENUE TOTAL (500-85-850)	**-**	**38,511**	**39,694**	**50,000**	**50,416**	**60,000**	**60,100**
EXPENDITURES							
(5300.10) Retirement-Retiree Benefits	7,500	6,875	8,125	10,000	7,500	10,000	10,000
(6014) Training	3,432	-					
(6020) Travel & Meetings	-	-					
(6030) Dues & Subscriptions	16,195	-					
(6081) Permits and Fees	1,224	-					
(7050) Miscellaneous Expense	1,235	-					
EXPENDITURE TOTAL (500-85-850)	**29,586**	**6,875**	**8,125**	**10,000**	**7,500**	**10,000**	**10,000**
500-85-860 TRUST AND AGENCY - FIRE-SUPPRESSION REVENUE							
(3998) Miscellaneous Revenue.	-	(15,000)					
REVENUE TOTAL (500-85-860)	**-**	**(15,000)**	**-**	**-**	**-**	**-**	**-**
EXPENDITURES							
(5300.10) Retirement-Retiree Benefits	17,500	25,625	59,375	70,000	76,875	70,000	110,000
EXPENDITURE TOTAL (500-85-860)	**17,500**	**25,625**	**59,375**	**70,000**	**76,875**	**70,000**	**110,000**
TRUST AND AGENCY FUND TOTAL (EXPENDITURE)	**256,168**	**1,232,470**	**306,420**	**205,000**	**186,775**	**205,000**	**250,000**
TRUST AND AGENCY FUND TOTAL (REVENUE)	**250,370**	**99,325**	**97,264**	**120,250**	**121,755**	**120,250**	**135,200**

City of Montebello
Grants (Non-Transit)
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Grants FUND 265							
REVENUE							
(3560.10) Natasha Lane-Landscape	11,784	-	1,145	1,200	1,145	1,200	1,200
(3560.20) Natasha Lane-Sewer	11,913	-	15,770	15,000	15,770	15,000	15,000
(3998) Miscellaneous Revenue.	-		550		14,573		
(4090) Interest Income from LAIF	1,363						
(4092) Interest Income - CD	-						
(4198) Miscellaneous Grants	2,970,589	1,077,174			42,008		
(4198.10) Miscellaneous Grants CalFire Wildfire Prevention					198	109,000	109,000
(4198.11) Miscellaneous Grants CalFire Foundation						15,000	15,000
(4198.13) Miscellaneous Grants Dept of Hsg & Comm Dev PLHA Prgm						900,602	900,600
(4198.20) Miscellaneous Grants Assistance to Firefighters						183,850	180,000
(4198.21) Miscellaneous Grants State of CA Outdoor Equity Grant						11,310	115,800
(4198.23) Miscellaneous Grants LMHWA - Mental Hlth Wellness							197,250
(4198.80) Miscellaneous Grants Reggie Park		20,328			7,614		
(4198.81) Miscellaneous Grants City Park		58,175	34,965		58,333		
(4198.82) Miscellaneous Grants Proposition 68 Per Capita Fund			159,553		47,418		11,500
(4198.83) Miscellaneous Grants DOJ-COVID			4,694		15,963		
(4198.84) Miscellaneous Grants Bulletproof Vest Grant			7,728		5,284		
(4198.85) Miscellaneous Grants Systemic Safety Analysis Report			90,945		127,029		
(4198.86) Miscellaneous Grants CHP Cannabis Tax Fund							90,000
(4198.87) Miscellaneous Grants CalRecycle-SB1383 Org Waste							257,000
(4198.88) Miscellaneous Grants DHS-FEMA			13,052	188,900	120,021		
(4198.89) Miscellaneous Grants SGVRHT Operation Stay Safe			349,601		426,449		
(4198.90) Miscellaneous Grants ATP Grant		1,206,941			262,361		
(4198.91) Miscellaneous Grants SB 2 Planning	-		310,000				
(4198.92) Miscellaneous Grants LEAP Grant	-		262,477		37,524		
(4198.93) Miscellaneous Grants GCCOG	-		337,080				
(4198.94) Miscellaneous Grants SGVCOG	-		214,503		50,000	50,000	50,000
(4198.95) Miscellaneous Grants-HSIP Cycle 7		1,317	3,062		20,048		
(4198.96) Miscellaneous Grants-Oil Payment Program (OPP) Grant		7,628			8,555		15,000
(4198.97) Miscellaneous Grants-OTS Grants		26,617	141,614	45,000	74,963		75,000
(4198.98) Miscellaneous Grants-CalRecycle Grant		15,892			13,090		15,000
(4198.99) Miscellaneous Grants-STPL			94,999				
(4500.30) Program Income-Summer Food	24,927	236,623	70,919	125,000	70,428	125,000	100,000
GRANTS FUND TOTAL REVENUE	**3,020,576**	**2,650,695**	**2,112,657**	**375,100**	**1,418,774**	**1,410,962**	**2,147,350**
Grants FUND 265							
EXPENDITURES							
(5000.10) Salaries-Regular Salaries	53,795	190,700	139,206		39,799	964,102	460,300
(5000.20) Salaries-Regular Hourly	38,288	59,028	15,156	7,000	5,793	32,500	34,600
(5000.30) Salaries-Limited Hourly	2,057	19,924	8,508	8,000	5,449	9,000	
(5010.10) Overtime-Full-Time	61,490	69,429	91,518		84,626		79,250
(5010.20) Overtime-Part-Time	84	641	739		(572)		
(5010.30) Overtime-Limited Part-Time		627	6				
(5010.40) Overtime-FLSA Overtime		674	606				
(5010.41) Overtime-Constant Staffing		7,582	5,283				
(5100.10) Fringe Benefits-FICA/MEDICARE	7,002	19,694	9,612		3,558		
(5100.20) Fringe Benefits-Compensation Insurance	3,492						
(5100.30) Fringe Benefits-Unemployment Insurance	-						
(5100.40) Fringe Benefits-Health Insurance	11,640	29,543	14,084		1,936		
(5100.50) Fringe Benefits-Uniform Allowance	-	-	375				
(5100.75) Fringe Benefits - LTD/STD	-	105	85				
(5100.80) Fringe Benefits-Vision	53	182	25		14		
(5100.85) Fringe Benefits - Dental	373	1,295	714		90		
(5100.90) Fringe Benefits - Life		177	153		(1)		
(5100.96) Fringe Benefits - 401(a) ER Contribution					33		
(5300.20) Retirement-PERS employer costs	10,348	34,396	17,571		5,562		
(5300.25) Retirement - PERS employee pickup	3,543	1,658					

City of Montebello
Grants (Non-Transit)
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6000.10) Supplies-Office Supplies		513	2,639				
(6000.20) Supplies-Non-Durable	6,390	15,344	4,974		3,607	29,500	29,500
(6000.40) Supplies-Durable	-	1,966	142,059		5,339		
(6010.10) Machinery & Equipments-Machinery & Equipment	81,192	11,539	8,642		8,865	183,550	180,000
(6010.40) Machinery & Equipments-Computer Software	121,752		55,530				24,000
(6010.50) Machinery & Equipments-Computer Hardware	-	2,755					
(6010.60) Machinery & Equipments-Personal Protective Equipment	12,418	28,415					
(6014) Training	-						
(6016) Uniform Expense		246					
(6020) Travel & Meetings	1,228				825		
(6025) Advertising/Printing Services	-						
(6040.10) Contract Services-Outside Contracts	76,042	109,847	308,793	278,900	402,250	297,900	611,400
(6040.20) Contract Services-Landscaping Services	15,078	18,350	35,489	14,500	10,767	14,500	14,500
(6040.35) Contract Services - Custodial Services	-						
(6040.45) Contract Services - Sewer Maintenance	8,560	7,668	153,234	15,225	247,679	15,225	15,225
(6040.60) Contract Services-Building Maintenance/Repairs	5,719		160,448	15,000	224,925	15,000	117,500
(6040.75) Contract Services-Legal Services		944					
(6040.95) Contract Services - Other Professional Services	1,320	229,393	420,545		39,462		
(6050.10) Utility Services-Electricity Usage	6,567	771	857	1,000	860	1,000	1,000
(6050.20) Utility Services-Water Usage	6,132	4,650	4,737	5,000	3,892	5,000	5,000
(6050.50) Utility Services-Gas Usage	529						
(6082) Vehicle Purchases	-				37,608		
(7000.55) Transfer Out - Prop C	-						
(7116) Improvements Other than Building	2,383,445	2,440,659	53,929				833,100
(7120) Administrative Costs	-						
GRANTS FUND TOTAL EXPENDITURES	**2,918,537**	**3,308,715**	**1,655,517**	**344,625**	**1,132,366**	**1,567,277**	**2,405,375**
GRAND TOTAL REVENUE	**3,020,576**	**2,650,695**	**2,112,657**	**375,100**	**1,418,774**	**1,410,962**	**2,147,350**
SURPLUS / (DEFICIT)	**102,039**	**-658,020**	**457,140**	**30,475**	**286,408**	**-156,315**	**-258,025**

City of Montebello
Grants (Transit)
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Grants FUND 270							
REVENUE							
(3998) Miscellaneous Revenue.		-	1,000				
(4017.10) Proposition 1B-PTMISEA- STATE	651,977	185,939	244,529		1,662,785		
(4017.20) Proposition 1B-PTMISEA BRIDGE- METRO	74,476	29,952	70,625				
(4017.40) Proposition 1B-Interest	-						
(4018.10) CALEMA-Interest	-						
(4018.20) CALEMA-CALEMA/CalOES	155,283	5,659	545				
(4019) Federal Capital (Section 5307)	1,572,583	1,198,231	6,823,716		6,003,936		
(4020.15) Transit Non-Operating Revenue - STA Capital	-						
(4020.20) Transit Non-Operating Revenue-State TDA Capital	-				448,404		
(4020.35) Transit Non-Operating Revenue - Measure R Capital	88,024	98,865					
(4020.45) Transit Non-Operating Revenue - Toll Credits (TDC)	192,174	136,976	1,645,841				
(4090) Interest Income from LAIF	48,438	(13,532)	(17,366)		(67,162)		
(4092) Interest Income - CD	5,688	-					
(4098) Transit Miscellaneous Revenue	73,345	300					
(4198) Miscellaneous Grants	628,675	229,800					
TRANSIT GRANT FUND TOTAL REVENUE	**3,490,663**	**1,872,190**	**8,768,890**	**-**	**8,047,963**	**-**	
Grants FUND 270							
EXPENDITURES							
(5000.10) Salaries-Regular Salaries	73,345	-	877,528				
(5000.20) Salaries-Regular Hourly			1,278				
(5000.30) Salaries-Limited Hourly							
(5010.10) Overtime-Full-Time			9,947				
(5010.20) Overtime-Part-Time							
(5010.30) Overtime-Limited Part-Time							
(5010.40) Overtime-FLSA Overtime							
(5010.41) Overtime-Constant Staffing							
(5100.10) Fringe Benefits-FICA/MEDICARE			64,851				
(5100.20) Fringe Benefits-Compensation Insurance			40,003				
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance			125,729				
(5100.50) Fringe Benefits-Uniform Allowance			525				
(5100.60) Fringe Benefits-Tool Allowance			600				
(5100.75) Fringe Benefits - LTD/STD			4,713				
(5100.80) Fringe Benefits-Vision			643				
(5100.85) Fringe Benefits - Dental			3,240				
(5100.90) Fringe Benefits - Life			1,109				
(5300.10) Retirement-Retiree Benefits			6,318				
(5300.15) Retirement-Retiree Insurance			3,744				
(5300.20) Retirement-PERS employer costs			91,513				
(5300.25) Retirement - PERS employee pickup							
(6000.40) Supplies-Durable	-		15,684				
(6005) Inventory Variance	-						
(6005.10) Inventory Variance-Regular	(30,607)						
(6010.10) Machinery & Equipments-Machinery & Equipment	-						
(6010.40) Machinery & Equipments-Computer Software	41,997	169,501	8,376		34,610		
(6010.50) Machinery & Equipments-Computer Hardware	-						
(6020) Travel & Meetings	-		30				
(6040.10) Contract Services-Outside Contracts	2,792,794	677,871	113,192		2,158,617		
(6040.95) Contract Services - Other Professional Services			1,512,312		1,234,871		
(6080.40) Vehicle Maintenance/Expenses-Bus Repair & Services	-						
(6080.50) Vehicle Maintenance/Expenses-Bus Parts	216,622	202,735	32,982		216,251		
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equip	-						

City of Montebello
Grants (Transit)
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6082) Vehicle Purchases	169,074	692,912	5,729,235	4,375,000	4,470,774		
(7010) Depreciation Expense	2,422,821	1,999,831	1,400,441		1,383,018		
(7025) Interest Expenses		14,391	1,825				
(7035) Lease Payment	142,705						
(7050) Miscellaneous Expense							
(7110) Capitalized Expenses	(441,585)	(1,276,565)	(7,265,608)		(7,833,312)		
TRANSIT GRANT FUND TOTAL EXPENDITURES	**5,387,166**	**2,480,676**	**2,780,210**	**4,375,000**	**1,664,829**	**-**	
GRAND TOTAL REVENUE	**3,490,663**	**1,872,190**	**8,768,890**	**-**	**8,047,963**	**-**	
GRAND TOTAL EXPENDITURES	**5,387,166**	**2,480,676**	**2,780,210**	**4,375,000**	**1,664,829**	**-**	
SURPLUS / (DEFICIT)	**1,896,503**	**608,486**	**(5,988,680)**	**4,375,000**	**(6,383,134)**	**-**	

City of Montebello
Successor Agency Detail
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
EXPENDITURES							
800-99 - Successor Agency-Non-Departmental							
(5000.10) Salaries-Regular Salaries		10,406		10,000			
(5100.10) Fringe Benefits-FICA/MEDICARE		522		500			
(5100.40) Fringe Benefits-Health Insurance		481		500			
(5100.90) Fringe Benefits-Life		25					
(5300.20) Retirement-PERS employer costs		1,059		1,000			
(6040.75) Contract Services - Legal Services	10,131	9,378	2,316	10,000	20,938	2,500	2,500
(6040.90) Contract Services-Audit Services	4,945	-					
(6040.95) Contract Services - Other Professional Services	6,550	1,500	6,500	10,000	15,700	6,500	6,500
(6081) Permits and Fees		761					
(7000) Transfer Out	-						
(7010) Depreciation Expense	229,657	228,550	228,550		228,550		
(7015) Bond Principal	-	-		3,045,000		2,195,000	1,880,000
(7025) Interest Expense	599,426	471,226	329,309	444,400	178,184	313,400	211,600
(7050) Miscellaneous Expense	-		2,140,508				
(7120) Administrative Costs	29,241	31,500	32,800	5,100	5,100	5,200	5,400
Total	**879,950**	**755,408**	**2,739,983**	**3,526,500**	**448,472**	**2,522,600**	**2,106,000**
800-99-970 - Successor Agency-Montebello Hills							
(6040.10) Contract Services-Outside Contracts	4,794	20,500	12,300	15,000	(6,970)	12,000	10,000
(6040.95) Contract Services - Other Professional Services	2,432	2,469	2,482	2,500	5,165	2,500	2,500
(7015) Bond Principal	-	-		879,700		865,300	
(7025) Interest Expense	719,672	587,426	462,603	1,846,000	34,148	1,865,800	
Total	**726,898**	**610,395**	**477,385**	**2,743,200**	**32,343**	**2,745,600**	**12,500**
800-99-980 - Successor Agency-SMIRP South Industr							
(6040.10) Contract Services-Outside Contracts	-		3,550		950		
(6025) Advertising/Printing Services	-						
(6040.95) Contract Services - Other Professional Services	2,482	2,432	2,382	2,500		-	-
(7015) Bond Principal	-	-		675,000		-	-
(7025) Interest Expense	116,322	81,836	45,320	19,600	19,589	-	-
Total	**118,804**	**84,268**	**51,252**	**697,100**	**20,539**	**-**	**-**
800-99-990 - Successor Agency-MERP Montebello							
(6040.10) Contract Services-Outside Contracts	-		1,900		950		
(6040.75) Contract Services - Legal Services	-						
(6040.60) Contract Services-Building Maintenance/Repairs	-						
(6040.95) Contract Services - Other Professional Services	1,500	-		3,000			
(6050.20) Utility Services-Water Usage	-		150				
(7015) Bond Principal	-	-		157,600		146,000	-
(7020) Note Principal	-	-		420,000		-	420,000
(7025) Interest Expense	229,981	202,267	170,229	337,500	(13,340)	344,100	-
Total	**231,481**	**202,267**	**172,279**	**918,100**	**(12,390)**	**490,100**	**420,000**
SUCCESSORY AGENCY FUND TOTAL (EXPENDITURE)	**1,957,133**	**1,652,338**	**3,440,899**	**7,884,900**	**488,964**	**5,758,300**	**2,538,500**

City of Montebello
Successor Agency Detail
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
REVENUE							
800-99 - Successor Agency-Non-Departmental							
(3530.10) Property Tax Current Year-Secured	-	-					
(3570) RPTTF Property Taxes	6,243,047	7,127,033	7,040,722	8,102,700	4,643,384	4,604,000	2,624,050
(3992) Miscellaneous Interest Income	-		-				
(3994) Interest Income on Note Receivable..	207						
(3996) Sale of Property		30,000			498,700		
(3998) Miscellaneous Revenue.	19,019		121,252		119,000		
(4090) Interest Income from LAIF	199,496	53,644	47,979	40,000	335,941	40,000	50,000
(4097) Unrealized Gains/Loss on FMV Adj			(179,385)		(35,691)		
Total	**6,461,769**	**7,210,677**	**7,030,568**	**8,142,700**	**5,561,334**	**4,644,000**	**2,674,050**
800-99-970 - Successor Agency-Montebello Hills							
(3992) Miscellaneous Interest Income	709	-		-	2,214		
(3996) Sale of Property	-	-		-			
(4700) Rents and Concessions Fees	142,550	244,493	52,247	5,000	4,538	5,000	
Total	**143,259**	**244,493**	**52,247**	**5,000**	**6,752**	**5,000**	**-**
800-99-980 - Successor Agency-SMIRP South Industr							
(3992) Miscellaneous Interest Income	12,225	85	206	-	3,591		
(4700) Rents and Concessions Fees	1,733	2,970	2,970	2,970	2,723	3,000	
Total	**13,958**	**3,055**	**3,176**	**2,970**	**6,314**	**3,000**	**-**
800-99-990 - Successor Agency-MERP Montebello							
(3992) Miscellaneous Interest Income	25,711	453	1,334	-	41,789		
(4700) Rents and Concessions Fees	70,323	37,636	11,961	5,000	1,815	5,000	
Total	**96,034**	**38,089**	**13,295**	**5,000**	**43,604**	**5,000**	**-**
SUCCESSORY AGENCY FUND TOTAL (REVENUE)	**6,715,020**	**7,496,314**	**7,099,286**	**8,155,670**	**5,618,004**	**4,657,000**	**2,674,050**
SURPLUS / (DEFICIT)	**4,757,887**	**5,843,976**	**3,658,387**	**270,770**	**5,129,040**	**(1,101,300)**	**135,550**

City of Montebello
Housing Successor Agency Detail
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code - Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
REVENUE							
810-99 - Housing Successor Agency-Non-Departm							
(3996) Sale of Property	-	-	2100	-			
(3998) Miscellaneous Revenue.			-				
(4097) Unrealized Gains/Loss on FMV Adj			(1,017)		(181)		
(4700) Rents and Concessions Fees	4,320	-	11,378	10,000	5,760	10,000	5,800
HOUSING SUCCESSORY AGENCY FUND TOTAL (REVENUE)	**4,320**	**-**	**12,461**	**10,000**	**5,579**	**10,000**	**5,800**
EXPENDITURES							
810-99 - Housing Successor Agency-Non-Departm							
(6030) Dues & Subscriptions		20,000					
(6035.20) Incurred Claims-Liability	-						
(6040.10) Contract Services-Outside Contracts	95,637	-					
(6040.60) Contract Services-Building Maintenance/Repairs	56,400	17,000					
(6040.90) Contract Services-Audit Services	2,265	2,333	2,403	2,500		2,500	
(7050) Miscellaneous Expense	-						
(7053) Bad-debt Expenses	-						
(7116) Improvements Other than Building	-						
(7120) Administrative Costs	2,216	2,400	2,500	300	300	300	300
Total	**156,518**	**41,733**	**4,903**	**2,800**	**300**	**2,800**	**300**
810-99-950 San Gabriel Valley RHT							
(6030) Dues & Subscriptions	-	-	20,180	20,000		20,000	
Total	**-**	**-**	**20,180**	**20,000**	**-**	**20,000**	**-**
HOUSING SUCCESSORY AGENCY FUND TOTAL (EXPENDITURES)	**156,518**	**41,733**	**25,083**	**22,800**	**300**	**22,800**	**300**
SURPLUS / (DEFICIT)	**(152,198)**	**(41,733)**	**(12,622)**	**(12,800)**	**5,279**	**(12,800)**	**5,500**

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City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Highway Users Tax FUND 200							
(3620.10) Gas Tax Related-Highway Users Tax-Section 2103	443,007	423,948	497,177	565,500	510,800	580,600	591,300
(3620.11) Gas Tax Related - Highway Users Tax-Section 2105	327,729	323,735	348,931	391,800	356,766	393,200	395,600
(3620.12) Gas Tax Related - Highway Users Tax-Section 2106	190,668	186,274	203,973	222,700	209,602	226,500	223,800
(3620.13) Gas Tax Related - Highway Users Tax-Section 2107	413,821	438,068	417,166	534,700	486,213	471,600	539,515
(3620.14) Gas Tax Related - Highway Users Tax-Section 2107.5	7,500	7,500	7,500	7,500	7,500	7,500	7,500
(3620.26) Gas Tax Related - Traffic Congestion Relief SB1	72,228						
(4090) Interest Income from LAIF	12,794	4,675	6,915	5,000	24,256	5,000	10,000
(4092) Interest Income - CD	1,879	2,309	1,997	2,000	1,527	2,000	2,000
FUND TOTAL REVENUE	**1,469,626**	**1,386,509**	**1,483,659**	**1,729,200**	**1,596,664**	**1,686,400**	**1,769,715**
(6000.20) Supplies-Non-Durable			16,109	60,000	49,110	250,000	200,000
(6040.10) Contract Services-Outside Contracts	40,857	14,538	22,743	195,000	41,087	275,000	250,000
(6040.50) Contract Services-Street Maintenance	-	336,806	346,910	280,000	281,832	280,000	280,000
(6040.95) Contract Services-Other Professional Services					847,194		
(7000.10) Transfer Out-to General Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000
(7116) Improvements Other than Building	128,326	255,606	546,118	1,500,000	344,185		2,200,000
(7120) Administrative Costs	8,606	9,300	9,700	22,800	22,800	23,400	24,100
FUND TOTAL EXPENDITURES	**477,789**	**916,250**	**1,241,580**	**2,357,800**	**1,886,208**	**1,128,400**	**3,254,100**
SB1 - Road Maint. & Rehab. (RMRA) FUND 201							
(3620.25) Gas Tax Related - Road Maintenance & Rehab fund	1,122,885	1,167,982	1,261,049	1,393,200	1,383,928	1,518,700	1,623,200
(4090) Interest Income from LAIF	32,428	8,831	10,635	10,000	5,104	10,000	5,000
(4092) Interest Income - CD	4,755	4,362	3,071		40		
FUND TOTAL REVENUE	**1,160,068**	**1,181,175**	**1,274,755**	**1,403,200**	**1,389,072**	**1,528,700**	**1,628,200**
(6025) Advertising/Printing Services	-						
(6040.10) Contract Services-Outside Contracts	-		32,762				
(6040.75) Contract Services - Legal Services	-						
(6040.95) Contract Services-Other Professional Services					2,314,545		
(7116) Improvements Other than Building	6,197	847,938	1,700,983	1,500,000	1,027,008	2,200,000	1,100,000
(7120) Administrative Costs	-		9,700	900	900	23,400	24,100
FUND TOTAL EXPENDITURES	**6,197**	**847,938**	**1,743,445**	**1,500,900**	**3,342,453**	**2,223,400**	**1,124,100**
SB1 - Transit-State of Good Repairs (STA/SGR) FUND 202							
(4021.10) Transit State of Good Repairs (SB1)-SGR	-	69,468	318,527	450,000	1,634,046	264,000	448,500
(4021.20) Transit State of Good Repairs (SB1)-STA	-	122,225	1,235,607	1,002,000		1,301,000	1,787,200
(4090) Interest Income from LAIF	-	-		1,000		-	
FUND TOTAL REVENUE	**-**	**191,693**	**1,554,134**	**1,453,000**	**1,634,046**	**1,565,000**	**2,235,700**
(6005.10) Inventory Variance-Regular	-						
(6010.10) Machinery & Equipments-Machinery & Equipment			499,675				
(6010.50) Machinery & Equipments-Computer Hardware			49,665				
(6040.10) Contract Services-Outside Contracts					943,045		
(6040.45) Contract Servics - Sewer Maint			191,326				
(6040.60) Contract Servics - Building Maint/Repairs		28,450					
(6040.95) Contract Servics - Other Professional Seervices			686,266		368,538		
(6080.40) Vehicle Maintenance/Expenses-Bus Repair & Services	-						
(6080.50) Vehicle Maintenance/Expenses-Bus Parts		163,243	127,200		5,399		
(6082) Vehicle Purchases	-			410,300	294,263		
(7010) Depreciation Expenses		5,216	39,002		105,625		
(7110) Capitalzied Expenses		(28,450)	(982,302)		(1,562,876)		
(7120) Administrative Costs				22,800	22,800	23,400	24,100
FUND TOTAL EXPENDITURES	**-**	**168,459**	**610,832**	**433,100**	**176,794**	**23,400**	**24,100**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Retirement FUND 205							
(3520.10) PTX - Penalties-Secured	33,675	54,512	42,335	40,000	48,517	36,000	43,000
(3530.10) Property Tax Current Year-Secured	9,080,164	9,806,325	10,137,431	10,300,000	10,685,654	10,760,000	11,100,000
(3530.20) Property Tax Current Year-Unsecured	236,599	249,023	303,074	250,000	448,349	261,000	300,000
(3535) Property Tax - RDA - Pension Override	3,573,246	4,740,590	4,088,990	3,750,000	4,896,233	4,293,400	5,100,000
(3540.10) Prior Year-Secured	(169,659)	(21,853)	(85,338)		(42,273)		
(3540.20) Prior Year-Unsecured	26,498	31,756	5,644	20,000	6,703	18,000	10,000
(3555) Homeowner's Exemption (HOX)	79,781	77,602	76,992	81,000	76,285	80,000	80,000
(4090) Interest Income from LAIF	147,315	48,871	76,105	100,000	386,934	150,000	150,000
(4092) Interest Income - CD	21,603	24,139	21,974	-	23,768	20,000	15,000
FUND TOTAL REVENUE	**13,029,222**	**15,010,965**	**14,667,207**	**14,541,000**	**16,530,170**	**15,618,400**	**16,798,000**
(5000.10) Salaries-Regular Salaries	-	-					
(5100.10) Fringe Benefits-FICA/MEDICARE	-	33			236		
(5300.10) Retirement-Retiree Benefits	-	625			5,533		
(5300.26) Retirement - Unfunded Liability payment	7,229,454	-	62,849		342,341	500,000	901,000
(5300.40) Retirement-Replacement Benefit Fund	104,805	112,665	106,545	115,000	77,236	115,000	100,000
(6040.10) Contract Services-Outside Contracts	3,251	3,168	3,894		3,404	5,000	5,000
(6040.95) Contract Services-Other Professional Services		1,418	1,313		3,230	5,000	5,000
(7000) Transfer Out	-	-					
(7000.10) Transfer Out-to General Fund	3,687,540	3,238,611	3,337,348	3,800,000	4,015,381	4,000,000	4,400,000
(7000.20) Transfer Out-to Golf Fund	90,976	31,979	6,627	25,000	2,254	-	
(7000.30) Transfer Out-to Water Fund	1,130	496					
(7000.40) Transfer Out-to Corporate Shop Fund	-	-					
(7000.80) Transfer Out-to Debt Service		7,693,625	7,696,613	7,696,200	7,695,770	7,696,100	7,696,100
(7120) Administrative Costs	-	15,800	16,400	16,400	16,400	16,800	17,300
FUND TOTAL EXPENDITURES	**11,117,156**	**11,098,420**	**11,231,589**	**11,652,600**	**12,161,785**	**12,337,900**	**13,124,400**
Prop A - Streets FUND 210							
(3630.10) Special Revenue-Prop A Local	1,245,637	1,292,657	1,604,678	1,534,900	1,653,675	1,781,000	1,733,900
(4090) Interest Income from LAIF	54,914	13,426	21,334	15,000	115,304	15,000	25,000
(4092) Interest Income - CD	8,053	6,631	6,160	5,000	6,836	5,000	5,000
FUND TOTAL REVENUE	**1,308,604**	**1,312,714**	**1,632,172**	**1,554,900**	**1,775,815**	**1,801,000**	**1,763,900**
(5000.10) Salaries-Regular Salaries	-	1,248	2,807	100,000	10,124	350,000	350,000
(5000.20) Salaries-Regular Hourly					342		
(5000.30) Salaries-Limited Hourly					45		
(5100.10) Fringe Benefits-FICA/MEDICARE		96	209		813		
(5100.40) Fringe Benefits-Health Insurance					156		
(5300.20) Retirement-PERS employer costs		123	270		1,046		
(6030) Dues & Subscriptions			13,596				
(6040.10) Contract Services-Outside Contracts			6,038	75,000	45,594	75,000	85,000
(6040.80) Contract Services-Engineering Services	-	-		500,000			
(7000) Transfer Out	-					2,000,000	-
(7051) Prop A exchange	-						
(7116) Improvements Other than Building	-	59,975	101,063	-	361,254	700,000	-
(7120) Administrative Costs	-	300	9,700	4,700	4,700	4,800	4,900
FUND TOTAL EXPENDITURES	**-**	**61,742**	**133,683**	**679,700**	**424,074**	**3,129,800**	**439,900**
Prop C - Streets FUND 215							
(3630.20) Special Revenue-Prop C Local	1,033,259	1,072,213	1,331,047	1,273,000	2,155,887	1,477,000	1,438,200
(3992) Miscellaneous Interest Income	33,288	4,355			372,577		
(3998) Miscellaneous Revenue.	-		11,254				
(4090) Interest Income from LAIF	65,963	5,827	5,043	10,000	34,448	5,000	25,000
(4092) Interest Income - CD	9,673	2,878	1,456	3,000	2,020	2,000	2,000
(4999) Transfer In	-						
(4999.55) Transfer In - Grants fund	-						
(4999.60) Transfer In-from Debt Service fund	10,967,771	5,602					
FUND TOTAL REVENUE	**12,109,954**	**1,090,875**	**1,348,800**	**1,286,000**	**2,564,932**	**1,484,000**	**1,465,200**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(5000.10) Salaries-Regular Salaries		1,520	53,578	193,500	15,957	300,000	300,000
(5000.20) Salaries-Regular Hourly					289		
(5000.30) Salaries-Limited Hourly					45		
(5100.10) Fringe Benefits-FICA/MEDICARE		116	366		968		
(5100.40) Fringe Benefits-Health Insurance					204		
(5300.20) Retirement-PERS employer costs		148	494		1,504		
(6000.20) Supplies-Non-Durable	-						
(6025) Advertising/Printing Services	-						
(6030) Dues & Subscriptions	-	54,449	41,193	60,000	36,061	60,000	60,000
(6040.10) Contract Services-Outside Contracts	12,153	3,383					
(6040.30) Contract Services-Street Sweeping							334,600
(6040.50) Contract Services-Street Maintenance	4,823						
(6040.95) Contract Services-Other Professional Services		1,500	1,570		3,416		
(7000.80) Transfer Out-to Debt Service	165,324	707,388	708,779	709,600	709,526	704,800	704,600
(7116) Improvements Other than Building	2,655,686	1,132,819	154,446	200,000	4,336	1,359,200	894,100
(7117) Improvements Other than Building-Paving the Way		47,524				-	
(7120) Administrative Costs	17,078	18,400	19,700	3,300	3,300	3,400	3,500
FUND TOTAL EXPENDITURES	**2,855,064**	**1,967,247**	**980,126**	**1,166,400**	**775,606**	**2,427,400**	**2,296,800**

Measure R - Streets
FUND 220

(3630.30) Special Revenue-Measure R Local	773,835	805,274	998,124	954,900	1,028,458	1,108,000	1,078,700
(3992) Miscellaneous Interest Income	23,764	2,449	1,901		55,228	2,000	25,000
(4090) Interest Income from LAIF	25,150	-	4,364	5,000	15,892	5,000	5,000
(4092) Interest Income - CD	3,688	-	1,260	-	1,027	1,000	1,000
(4999) Transfer In	-						
(4999.60) Transfer In-from Debt Service fund	7,829,610	5,601					
FUND TOTAL REVENUE	**8,656,047**	**813,324**	**1,005,649**	**959,900**	**1,100,605**	**1,116,000**	**1,109,700**
(5000.10) Salaries-Regular Salaries		1,942	167,711	185,500	52,298	250,000	250,000
(5000.20) Salaries-Regular Hourly					289		
(5000.30) Salaries-Limited Hourly					45		
(5100.10) Fringe Benefits-FICA/MEDICARE		122	373		3,645		
(5100.40) Fringe Benefits-Health Insurance		16			2,297		
(5300.20) Retirement-PERS employer costs		194	505		5,043		
(6000.20) Supplies-Non-Durable	-						
(6025) Advertising/Printing Services	803						
(6030) Dues & Subscriptions	54,966						
(6040.10) Contract Services-Outside Contracts	58,465	4,610					
(6040.50) Contract Services-Street Maintenance	103,011	-					
(6040.95) Contract Services-Other Professional Services		1,535	1,605		877,490		
(7000.80) Transfer Out-to Debt Service	131,513	527,250	527,844	528,100	528,005	527,900	532,300
(7116) Improvements Other than Building	904,429	125,911	67,958	400,000	14,114	1,244,000	1,244,000
(7117) Improvements Other Than Building - Paving the Way	1,173,248	4,076,059	1,034,138				
(7120) Administrative Costs	14,036	15,100	15,700	3,400	3,400	3,500	3,600
FUND TOTAL EXPENDITURES	**2,440,471**	**4,752,739**	**1,815,834**	**1,117,000**	**1,486,626**	**2,025,400**	**2,029,900**

Measure A - Parks
FUND 221

(3630.60) Special Revenue-Measure A Local	-	-		1,071,100	167,781	2,104,600	1,908,700
(4198) Miscellaneous Grants			37,688		92,595		
FUND TOTAL REVENUE	**-**	**-**	**37,688**	**1,071,100**	**260,376**	**2,104,600**	**1,908,700**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(5000.10) Salaries-Regular Salaries						13,100	13,100
(5000.20) Salaries-Regular Hourly						4,900	4,800
(5100.10) Fringe Benefits-FICA/MEDICARE							
(6000.20) Supplies-Non-Durable					3,196	11,500	98,900
(6000.40) Supplies-Durable					3,166		
(6040.10) Contract Services-Outside Contracts	-	-	37,688	21,000	59,950	1,499,350	1,046,500
(6040.20) Contract Services-Landscaping Services	-	-					
(6040.45) Contract Services-Sewer Maint Services					101,468		
(6040.60) Contract Services-Building Maintenance/Repairs	-	-				75,000	378,500
(6040.96) Contract Services- Engineering Design					92,595	200,000	366,900
(7116) Improvements Other than Building	-	-					
FUND TOTAL EXPENDITURES	**-**	**-**	**37,688**	**21,000**	**260,375**	**1,803,850**	**1,908,700**
Measure M Streets FUND 222							
(3630.50) Special Revenue-Measure M Local	871,137	912,405	1,129,492	1,082,000	1,163,409	1,256,000	1,222,500
(3992) Miscellaneous Interest Income	27,700	3,001	2,605		71,185	2,000	25,000
(4090) Interest Income from LAIF	18,101	393	5,073	1,000	18,641	5,000	5,000
(4092) Interest Income - CD	2,654	194	1,465	-	1,217	1,000	1,000
(4999.60) Transfer In-from Debt Service fund	9,126,570	5,601					
FUND TOTAL REVENUE	**10,046,162**	**921,594**	**1,138,635**	**1,083,000**	**1,254,452**	**1,264,000**	**1,253,500**
(5000.10) Salaries-Regular Salaries	-	1,339	50,507	81,100	52,324	100,000	100,000
(5000.20) Salaries-Regular Hourly					659		
(5000.30) Salaries-Limited Hourly					45		
(5100.10) Fringe Benefits-FICA/MEDICARE		103	359		3,735		
(5100.40) Fringe Benefits-Health Insurance					2,435		
(5300.20) Retirement-PERS employer costs		132	486		4,921		
(6000.20) Supplies-Non-Durable	-						
(6025) Advertising/Printing Services	803						
(6040.10) Contract Services-Outside Contracts	-						25,000
(6040.50) Contract Services-Street Maintenance	23,941						
(6040.95) Contract Services-Other Professional Services		1,570	1,605		953,556		
(7000.80) Transfer Out-to Debt Service	152,775	594,500	599,293	598,500	598,450	597,300	595,700
(7116) Improvements Other than Building	525,310	14,289	271,135	400,000	48,798	1,902,000	2,102,000
(7117) Improvements Other Than Building - Paving the Way	1,036,769	4,528,596	1,465,654		74,932		
(7120) Administrative Costs	1,231	1,300	9,700	3,700	3,700	3,800	3,900
FUND TOTAL EXPENDITURES	**1,740,829**	**5,141,829**	**2,398,739**	**1,083,300**	**1,743,555**	**2,603,100**	**2,826,600**
TDA - Sidewalks FUND 223							
(3998) Miscellaneous Revenue.	89,696	-	49,373	59,200	46,968	72,100	63,300
FUND TOTAL REVENUE	**89,696**	**-**	**49,373**	**59,200**	**46,968**	**72,100**	**63,300**
(6040.10) Contract Services-Outside Contracts	-	-					63,300
(6040.50) Contract Services-Street Maintenance	-	-					
(6040.95) Contract Services-Other Professional Services					46,547		
(7050) Miscellaneous Expense		8,728					
(7116) Improvements Other than Building	80,968	47,587	1,785				100,000
FUND TOTAL EXPENDITURES	**80,968**	**56,315**	**1,785**	**-**	**46,547**	**-**	**163,300**
Measure W FUND 229							
(3630.70) Special Revenue Measure W	-	914,580	869,375	900,000	832,507	900,000	900,000
(4090) Interest Income from LAIF					2,396		2,500
(4092) Interest Income - CD					(61)		
FUND TOTAL REVENUE	**-**	**914,580**	**869,375**	**900,000**	**834,842**	**900,000**	**902,500**
(6040.10) Contract Services-Outside Contracts	-	700,000	869,375	900,000	813,472	758,100	819,000
(6040.95) Contract Services-Other Professional Services					-		
(7116) Improvements Other than Building	-	-				100,000	
(7120) Administrative Costs				3,700	3,700	3,800	3,900
FUND TOTAL EXPENDITURES	**-**	**700,000**	**869,375**	**903,700**	**817,172**	**861,900**	**822,900**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Drug Enforcement - Asset Forfeitures FUND 230							
(3040.60) Public Safety-Justice Department Income	703,080	169,814	825,680	500,000	109,713	500,000	500,000
(3040.70) Public Safety-Treasury Department Income			95,370		18,022		
(3998) Miscellaneous Revenue.	6,535						
(4090) Interest Income from LAIF	2,390	749	1,124	1,000	8,247	1,000	
(4092) Interest Income - CD	476	370	324		6,647		
(4096) T&A Balance - Clean-up			69,913				
FUND TOTAL REVENUE	**712,481**	**170,933**	**992,411**	**501,000**	**142,629**	**501,000**	**500,000**
(5000.10) Salaries-Regular Salaries			1,232				
(5010.10) Overtime-Full-Time	118,456	79,291	60,169	200,000	90,383	100,000	
(5300.25) Retirement PERS Employee Pickup		-					
(6000.20) Supplies-Non-Durable	-					25,000	
(6000.40) Supplies-Durable				126,000			
(6010.10) Machinery & Equipments-Machinery & Equipment	29,461	-	39,469	48,000	54,589	75,000	
(6010.40) Machinery & Equipments-Computer Software	-				4,880	97,500	
(6010.50) Machinery & Equipments-Computer Hardware	-					200,000	
(6014) Training	-					13,500	
(6016) Uniforms				7,000			
(6030) Dues & Subscriptions						7,500	
(6020) Travel & Meetings	20,000					30,000	
(6040.10) Contract Services-Outside Contracts	124,678	46,551	117,272	17,600			
(6040.65) Contract Services - Equipment/Software Maint-Repair	119,757	150,810	204,961	42,500	226,714	150,000	
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-						
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	-						
(6082) Vehicle Purchases	-	161,850	50,759	456,000	395,185	656,850	
(7000) Transfer Out	-						
(7035) Lease Payment	62,009	142		91,200	91,148	91,200	91,200
(7050) Miscellaneous Expense	1,225						
(7120) Administrative Costs	11,687	11,700		30,000	30,000	30,000	31,700
FUND TOTAL EXPENDITURES	**487,273**	**450,344**	**473,862**	**1,018,300**	**892,899**	**1,476,550**	**122,900**
Supplemental Law Prop. 72 FUND 235							
(3040.50) Public Safety-Local Law Enforcement	155,948	156,727	161,285	160,000	165,271	165,000	165,000
(4090) Interest Income from LAIF	2,604	-		-			
(4092) Interest Income - CD	382			-			
FUND TOTAL REVENUE	**158,934**	**156,727**	**161,285**	**160,000**	**165,271**	**165,000**	**165,000**
(5000.10) Salaries-Regular Salaries	18	339					
(5010.10) Overtime-Full-Time	230,605	246,848	103,107	250,000	72,036		175,000
(5100.10) Fringe Benefits-FICA/MEDICARE	1,004	172	17		758		
(5100.40) Fringe Benefits-Health Insurance	3,081	522	63		1,921		
(5100.80) Fringe Benefits-Vision	9	1			11		
(5100.85) Fringe Benefits - Dental	61	7	3		82		
(5300.20) Retirement-PERS employer costs	7,647	1,372	167		5,262		25,000
(5300.25) Retirement - PERS employee pickup	12	1					
(6000.20) Supplies-Non-Durable	-		217				
(6000.40) Supplies-Durable	-						
(6010.10) Machinery & Equipments-Machinery & Equipment			1,795				
(6010.40) Machinery & Equipments-Computer Software	5,977	21,705	912				
(6010.50) Machinery & Equipments-Computer Hardware	-		1,436		13,422		
(6014) Training	41,804	42,572	46,467		1,994		25,000
(7050) Miscellaneous Expense	-						
(7120) Administrative Costs	6,274	6,800	7,100	7,100	7,100	7,300	7,500
FUND TOTAL EXPENDITURES	**296,492**	**320,339**	**161,284**	**257,100**	**102,586**	**7,300**	**232,500**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Justice Assistance Grants (JAG) FUND 240							
(4090) Interest Income from LAIF	1,094	134	141		438		
(4092) Interest Income - CD	161	66	40		27		
(4198) Miscellaneous Grants					25,478		25,000
FUND TOTAL REVENUE	**1,255**	**200**	**181**	**-**	**25,943**	**-**	**25,000**
(5010.10) Overtime-Full-Time	-	-		-			
(6000.10) Supplies-Office Supplies					2,998		5,000
(6000.20) Supplies-Non-Durable					6,693		10,000
(6010.10) Machinery & Equipment Machinery & Equip							
(6010.50) Machinery & Equipment Comp Hardware	-	-		-	2,319		5,000
(6020) Travel & Meetings	-	-		-			
(7050) Miscellaneous Expense	-	-		-			
(7120) Administrative Costs	-	-		-			
FUND TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**12,010**	**-**	**20,000**
Inmate Welfare Fund FUND 241							
(3998) Miscellaneous Revenue	-	17,438	220	-	28		
(4090) Interest Income from LAIF	-	-	38	-	13		
(4092) Interest Income - CD	-	-	11	-	1		
FUND TOTAL REVENUE	**-**	**17,438**	**269**	**-**	**42**	**-**	**-**
(6010.10) Machinery & Equipment Machinery & Equip	-	-	16,943	-	-	-	
FUND TOTAL EXPENDITURES	**-**	**-**	**16,943**	**-**	**-**	**-**	**-**
Air Quality Management District Grant (AQMD) FUND 245							
(3630.40) Special Revenue-SCAQMD SB2766	81,346	82,975	81,006	82,000	81,344	82,000	82,000
(4090) Interest Income from LAIF	9,622	1,917	505	2,000	3,332	1,000	2,000
(4092) Interest Income - CD	1,411	947	146	1,000	190	500	500
FUND TOTAL REVENUE	**92,379**	**85,839**	**81,657**	**85,000**	**84,866**	**83,500**	**84,500**
(6000.20) Supplies-Non-Durable	1,657	-					
(6000.40) Supplies-Durable			352				
(6010.10) Machinery & Equipments-Machinery & Equipment		140,777					
(6010.40) Machinery & Equipments-Computer Software			3,994	5,000	2,930	5,000	5,000
(6040.10) Contract Services-Outside Contracts	-	13,673					
(6050.30) Utility Services-Telephone Services	254	123					
(6060) Mail/ Postal Expense	-						
(6082) Vehicle Purchases	-	325,342		207,200			100,000
(6090) Carpool Incentive	19,425	8,636	9,985	10,000	12,062	10,000	12,000
(7026) Promotions			3,377				
(7120) Administrative Costs	5,121	5,500	1,425	5,700	4,912	5,800	6,000
FUND TOTAL EXPENDITURES	**26,457**	**494,051**	**19,133**	**227,900**	**19,904**	**20,800**	**123,000**
Park Development FUND 250							
(4090) Interest Income from LAIF	424	77	81		349		
(4092) Interest Income - CD	62	38	23		21		
FUND TOTAL REVENUE	**486**	**115**	**104**	**-**	**370**	**-**	**-**
(7116) Improvements Other than Building	-						
FUND TOTAL EXPENDITURES	**-**		**-**	**-**	**-**	**-**	**-**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Cal OES EOC Program FUND 262							
(4090) Interest Income from LAIF							
(4092) Interest Income - CD							
(4198.15) Miscellaneous Grants Cal OES							2,211,745
FUND TOTAL REVENUE					-	-	**2,211,745**
(5000.10) Salaries-Regular Salaries							100,000
(5100.10) Fringe Benefits-FICA/MEDICARE							10,000
(5100.40) Fringe Benefits-Health Insurance							5,000
(5100.80) Fringe Benefits-Vision							1,000
(5100.85) Fringe Benefits-Dental							1,000
(5300.20) Retirement PERS Employer Costs							25,000
(6040.10) Contract Services-Outside Contracts							2,069,745
(7120) Administrative Costs							17,500
FUND TOTAL EXPENDITURES					-	-	**2,229,245**
Sewer Infrastructure Improvement FUND 263							
(4090) Interest Income from LAIF							
(4092) Interest Income - CD							
(4025.10) State Water Resources Control Board							2,100,000
FUND TOTAL REVENUE					-	-	**2,100,000**
(6040.10) Contract Services-Outside Contracts							
(6040.45) Contract Services-Sewer Maintenance							2,100,000
(6040.95) Contract Services-Other Professional Services							
(7120) Administrative Costs							3,500
FUND TOTAL EXPENDITURES					-	-	**2,103,500**
George Miller Estate FUND 264							
(4090) Interest Income from LAIF	-	1,179	894	500	3,211	1,000	3,000
(4092) Interest Income - CD	-	582	258		194		
FUND TOTAL REVENUE	**-**	**1,761**	**1,152**	**500**	**3,405**	**1,000**	**3,000**
(5000.10) Salaries-Regular Salaries	-	10,134	13,303	12,000		12,000	15,000
(5000.30) Salaries-Limited Hourly	-	31,933	52,459	60,000	1,948	60,000	50,000
(5010.10) Overtime-Full-Time	-	466					
(5010.30) Overtime-Limited Part-Time	-	7,681	2,089		32		
(5010.40) Overtime-FLSA Overtime	-	101	171				
(5100.10) Fringe Benefits-FICA/MEDICARE	-	3,849	5,204	6,000	151	6,000	1,000
(5100.40) Fringe Benefits-Health Insurance	-	310					
(5100.80) Fringe Benefits-Vision	-	3					
(5100.85) Fringe Benefits-Dental	-	21					
(5300.20) Retirement PERS Employer Costs	-	856					
(7120) Administrative Costs				5,200	5,200	5,300	5,500
FUND TOTAL EXPENDITURES	**-**	**55,354**	**73,226**	**83,200**	**7,331**	**83,300**	**71,500**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Interim Housing Services (CCOGIHS) FUND 266							
(4090) Interest Income from LAIF							
(4092) Interest Income - CD							
(4198.30) Miscellaneous Grants Interim Housing Ser (CCOGIHS)					-	876,000	876,000
FUND TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**	**876,000**	**876,000**
(5000.10) Salaries-Regular Salaries							500,000
(5010.10) Overtime-Full-Time							
(6010.50) Machinery & Equipments-Computer Hardware							
(6040.10) Contract Services-Outside Contracts						857,900	376,000
FUND TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**857,900**	**876,000**
Cal-ICH - Encampment Res Funding FUND 267							
(4090) Interest Income from LAIF					11,576		12,000
(4092) Interest Income - CD					599		
(4198.40) Miscellaneous Grants Cal-CH - Encampment Res Funding					74,656	1,168,774	1,168,774
FUND TOTAL REVENUE	**-**	**-**	**-**	**-**	**86,831**	**1,168,774**	**1,180,774**
(5000.10) Salaries-Regular Salaries					52,846	101,900	250,000
(5000.30) Salaries-Limited Hourly							
(5010.10) Overtime-Full-Time					1,468		5,000
(5010.30) Overtime-Limited Part-Time							
(5010.40) Overtime-FLSA Overtime							
(5100.10) Fringe Benefits-FICA/MEDICARE					4,108		15,000
(5100.40) Fringe Benefits-Health Insurance					5,536		25,000
(5100.80) Fringe Benefits-Vision					39		
(5100.85) Fringe Benefits-Dental					297		
(5100.90) Fringe Benefits-Life					24		
(5300.20) Retirement PERS Employer Costs					5,270		30,000
(6040.10) Contract Services-Outside Contracts					4,922	1,066,874	855,774
FUND TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**74,510**	**1,168,774**	**1,180,774**
Prop 64 - Public Health & Safety Cohort 3 FUND 268							
(4090) Interest Income from LAIF							
(4092) Interest Income - CD							
(4198.14) Miscellaneous Grants Prop 64 Public Hlth & Sfty						1,279,000	1,279,000
FUND TOTAL REVENUE	**-**	**-**	**-**	**-**		**1,279,000**	**1,279,000**
(5000.10) Salaries-Regular Salaries						56,000	100,000
(5010.10) Overtime-Full-Time							10,000
(5100.10) Fringe Benefits-FICA/MEDICARE							6,000
(5100.40) Fringe Benefits-Health Insurance							10,000
(5100.80) Fringe Benefits-Vision							
(5100.85) Fringe Benefits-Dental							
(5100.90) Fringe Benefits-Life							
(5300.20) Retirement PERS Employer Costs							12,000
(6040.10) Contract Services-Outside Contracts						1,223,000	1,114,100
(7120) Administrative Costs							3,500
FUND TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**1,279,000**	**1,255,600**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
SAFER-Fire FUND 269							
(4090) Interest Income from LAIF							
(4092) Interest Income - CD							
(4198.22) Miscellaneous Grants SAFER-Fire							1,883,625
						-	**1,883,625**
(5000.10) Salaries-Regular Salaries							500,000
(5010.10) Overtime-Full-Time							10,000
(5010.40) Overtime-FLSA Overtime							5,000
(5010.41) Overtime-Constant Staffing							5,000
(5100.10) Fringe Benefits-FICA/MEDICARE							10,000
(5100.40) Fringe Benefits-Health Insurance							30,000
(5100.80) Fringe Benefits-Vision							
(5100.85) Fringe Benefits-Dental							
(5100.90) Fringe Benefits-Life							
(5300.20) Retirement PERS Employer Costs							75,000
(6040.10) Contract Services-Outside Contracts							1,248,625
(7120) Administrative Costs							17,500
						-	**1,901,125**
Stay Arts Gallery FUND 295							
(4023.10) American Rescue Plan - Coronavirus Fiscal Recovery	-	-	-	250,000	-	-	-
(4999) Transfer In	-	-	-	-	-	-	-
FUND TOTAL REVENUE	**-**	**-**	**-**	**250,000**	**-**	**-**	**-**
(6040.10) Contract Services-Outside Contracts	-	-	-	190,000			
(7000) Transfer Out	-	-	-	-			
(7116) Improvements Other than Building	-	-	-	60,000			
FUND TOTAL EXPENDITURES	**-**	**-**	**-**	**250,000**	**-**	**-**	**-**
Prop A Exchange FUND 300							
(4090) Interest Income from LAIF	1,394	-	-	-	-	-	
(4092) Interest Income - CD	-	-	-	-	-	-	-
FUND TOTAL REVENUE	**1,394**	**-**	**-**	**-**	**-**	**-**	**-**
(6040.10) Contract Services-Outside Contracts	774	-	-	-		-	-
(7000) Transfer Out	-	31,391	-	-		-	-
(7116) Improvements Other than Building	94,545	-	-	-		-	-
FUND TOTAL EXPENDITURES	**95,319**	**31,391**	**-**	**-**	**-**	**-**	**-**
Golf Course Renovation Project FUND 310							
(3998) Miscellaneous Revenue					140,400	15,000,000	15,000,000
(4090) Interest Income from LAIF							
(4092) Interest Income - CD							
FUND TOTAL REVENUE	**-**	**-**	**-**	**-**	**140,400**	**15,000,000**	**15,000,000**
(6040.10) Contract Services-Outside Contracts					313,308	1,000,000	1,000,000
(6040.45) Contract Services-Sewer Maintenance					184,310		
(6040.55) Contract Services-Water System					934,018		
(6040.80) Contract Services-Engineering Services					5,122,727	5,000,000	5,000,000
(6040.95) Contract Services-Other Professional Services					5,353,034	9,000,000	9,000,000
(6040.96) Contract Services-Engineering Design Services					494,705		
(6040.97) Contract Services-Construction Mgmt and Inspection					832,159		
(6050.10) Utility Services-Electricity Usage					7,274		
(6050.20) Utility Services-Water Usage					4,800		
(6050.50) Utility Services-Gas Usage					105,964		
(6081) Permits and Fees					2,776		
FUND TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**13,355,075**	**15,000,000**	**15,000,000**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
TopGolf Project FUND 312							
(3998) Miscellaneous Revenue						-	-
(4090) Interest Income from LAIF							
(4092) Interest Income - CD							
FUND TOTAL REVENUE	**-**	**-**	**-**	**-**		**-**	**-**
(6040.10) Contract Services-Outside Contracts					10,458,657	-	-
(6040.45) Contract Services-Sewer Maintenance						-	-
(6040.80) Contract Services-Engineering Services					43,960	-	-
(6040.95) Contract Services-Other Professional Services						-	-
(6040.96) Contract Services-Engineering Design Services							
(6040.97) Contract Services-Construction Mgmt and Inspection							
(7020) Note Principal							805,000
(7025) Interest Expense							3,487,300
FUND TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**10,502,617**	**-**	**4,292,300**
Solar-Roof-HVAC Project FUND 320							
(3998) Miscellaneous Revenue							
(4090) Interest Income from LAIF							
(4092) Interest Income - CD							
(4999.30) Transfer In from General Fnd							3,000,000
						-	**3,000,000**
(6010.10) Machinery & Equipments-Machinery & Equipment							
(6010.40) Machinery & Equipments-Computer Software							
(6010.50) Machinery & Equipments-Computer Hardware							
(6040.10) Contract Services-Outside Contracts					2,817,407		3,000,000
					2,817,407	**-**	**3,000,000**
Information Technology Upgrades FUND 325							
(4023.10) American Rescue Plan - Coronavirus Fiscal Recovery	-	-	-	4,700,000			
(4999.30) Transfer In from General Fund	-	-	-	-	3,613,179	1,000,000	2,000,000
(4999.15) Transfer In from Transit Fund							1,400,000
FUND TOTAL REVENUE	**-**	**-**	**-**	**4,700,000**	**3,613,179**	**1,000,000**	**3,400,000**
(6010.10) Machinery & Equipments-Machinery & Equipment	-	-	-	-			
(6010.40) Machinery & Equipments-Computer Software	-	-	-	1,400,000	1,567,454	100,000	250,000
(6010.50) Machinery & Equipments-Computer Hardware	-	-	-	3,000,000	1,881,903	500,000	500,000
(6040.10) Contract Services-Outside Contracts	-	-	-	300,000	203,688	400,000	1,250,000
(7000) Transfer Out	-	-	-	-			
(7116) Improvements Other than Building	-	-	-	-			
FUND TOTAL EXPENDITURES	**-**	**-**	**-**	**4,700,000**	**3,653,045**	**1,000,000**	**2,000,000**
Debt Service (Golf Course/City Hall Bonds) FUND 410							
(3992) Miscellaneous Interest Income	72	63	543		968		
(4075) Lease Revenue	1,501,864	1,508,702	1,506,936	1,510,600	1,510,634	1,514,700	1,519,700
(4090) Interest Income from LAIF	-						
(4300.10) Other Financing Sources-Bond Proceeds	137,451,552						
(4300.20) Other Financing Sources-Bond Premiums	3,444,223						
(4999) Transfer In	-						
(4999.10) Transfer In from Retirement Fund		7,693,626	7,696,613	7,696,200	7,695,770	7,696,100	7,696,100
(4999.65) Transfer In-from Measure M	152,775	594,500	599,293	698,500	598,450	597,300	595,700
(4999.70) Transfer In-from Measure R	131,513	527,250	527,844	528,100	528,005	527,900	532,300
(4999.75) Transfer In-from Prop C	165,324	707,388	708,779	709,600	709,525	704,800	704,600
FUND TOTAL REVENUE	**142,847,323**	**11,031,529**	**11,040,008**	**11,143,000**	**11,043,352**	**11,040,800**	**11,048,400**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2018-19 - FY 2024-25

Object Code-Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2022-23 Actual	2023-24 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
(6040.95) Contract Services - Other Professional Services	5,482	2,805	6,639		7,613		8,000
(7000) Transfer Out	-	-					
(7000.55) Transfer Out - Prop C	10,967,771	5,602					
(7000.65) Transfer Out-to Measure M	9,126,570	5,602					
(7000.70) Transfer Out-Measure R	7,829,610	5,602					
(7015) Bond Principal	1,094,640	5,807,746	5,876,027	6,047,100	6,047,124	6,224,400	6,427,700
(7025) Interest Expense	856,836	5,223,719	5,163,491	4,995,900	4,995,758	8,324,500	4,620,900
(7030) Issuance Costs	2,422,237				917,328		
(7200.30) Other Financing Uses-Settlement Unfund Pension Liab	110,508,698						
FUND TOTAL EXPENDITURES	**142,811,844**	**11,051,076**	**11,046,157**	**11,043,000**	**11,967,823**	**14,548,900**	**11,056,600**
Corporate Shop FUND 720							
(3000.60) General Government-Equipment Usage Revenue	-	-	-	-	-	-	-
(4999) Transfer In	-	-	-	-	-	-	-
(4999.10) Transfer In-from Retirement Fund	-	-	-	-	-	-	-
FUND TOTAL REVENUE	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(5000.10) Salaries-Regular Salaries	-	-	-	-	-	-	-
(5100.10) Fringe Benefits-FICA/MEDICARE	-	-	-	-	-	-	-
(5100.20) Fringe Benefits-Compensation Insurance	-	-	-	-	-	-	-
(5100.40) Fringe Benefits-Health Insurance	-	-	-	-	-	-	-
(5100.50) Fringe Benefits-Uniform Allowance	-	-	-	-	-	-	-
(5100.60) Fringe Benefits-Tool Allowance	-	-	-	-	-	-	-
(5100.90) Fringe Benefits-Life	-	-	-	-	-	-	-
(5300.20) Retirement-PERS employer costs	-	-	-	-	-	-	-
(5300.25) Retirement - PERS employee pickup	-	-	-	-	-	-	-
(6040.10) Contract Services-Outside Contracts	-	-	-	-	-	-	-
(6070.10) Fuel-Regular Unleaded Fuel	-	-	-	-	-	-	-
(6070.20) Fuel-Diesel	-	-	-	-	-	-	-
(6080) Vehicle Maintenance/Expenses	-	-	-	-	-	-	-
(6080.10) Vehicle Maintenance/Expenses-Oil	-	-	-	-	-	-	-
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-	-	-	-	-	-	-
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	-	-	-	-	-	-	-
(7000.10) Transfer Out-to General Fund	-	-	-	-	-	-	-
(7005) Loss on Disposal	108,369	-	-	-	-	-	-
(7010) Depreciation Expense	-	-	-	-	-	-	-
(7011) GASB 68 Pension Expense	-	-	-	-	-	-	-
FUND TOTAL EXPENDITURES	**108,369**	**-**	**-**	**-**	**-**	**-**	**-**
GRAND TOTAL OTHER FUNDS -- REVENUE	**191,683,631**	**34,287,971**	**37,338,514**	**42,880,000**	**44,066,999**	**43,210,500**	**49,286,940**
GRAND TOTAL OTHER FUNDS -- EXPENDITURES	**162,544,228**	**38,113,494**	**32,855,281**	**38,495,000**	**39,776,793**	**46,980,400**	**44,798,025**

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City of Montebello
Capital Improvement Program (CIP)
Funding Source Summary
FY 2024-25 Budget

Fund Description	Fund Number	New Appropriations	Carryover Appropriations*	M&O Expenditures**	Total Funding:
Gas Tax	200	-	2,651,000	730,000	3,381,000
Proposition A	210	-	7,309,300		7,309,300
Proposition C	215	885,100	1,168,900	334,600	2,388,600
Measure M	222	2,102,000	-	25,000	2,127,000
Measure R	220	1,294,000	85,000		1,379,000
Measure W	229	758,106	-		758,106
SB1/RMRA	201	1,100,000	-		1,100,000
TDA-3	223	100,000	-	63,300	163,300
Sewer Infrastructure	263	-	2,100,000		2,100,000
HSIPL	Grant (265)	833,100	-		833,100
SSARP	Grant (265)	-	-		-
Prop C - Paving the Way	215	-	11,698,200		11,698,200
Meas M - Paving the Way	222	-	2,214,840		2,214,840
Meas R - Paving the Way	220	-	1,748,400		1,748,400
		7,072,306	**28,975,640**	**1,152,900**	**37,200,846**

**These amounts are estimates; actual amounts will not be known until after June 30, 2023. Subsequent City Council action will follow to re-appropriate carryover funds for applicable CIP projects.*

***Maintenance and Operations appropriations include signs, markings, street sweeping, concrete cutting/sidewalk repair and other releted expenses. Not included are expenses related to administration (i.e., salaries, benefits) or debt service on the Paving the Way Bonds*

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City of Montebello
Capital Improvement Program (CIP)
Project Listing by Fund, Appropriations Overview
FY 2024-25 Budget

Fund/Funding Source	Project Description	Project #	Amount	Carryover?*
Gas Tax (Fund 200)				
	Via San Clemente Entry Road	CP 918	1,400,000	C
	Bluff Road Slope Stabalization	CP 901	300,000	C
	Bluff Road Slope - Property Research	CP 884	169,000	
	Various Intersection Improvements	CP 851	282,000	C
	ATP Cycle 7 Active Transportation	CP 921	500,000	C
	Yunex Contract (Signal Maint)		280,000	
	Signs, Hardeare, Asphalt		250,000	
	Street Striping		200,000	
			3,381,000	
Proposition A (Fund 210)				
	Garfield / Via Campo Bus Turnout	CP 890	1,309,300	C
	Metrol Local Return Admin Expenses		350,000	
	Capital Reserve - Green Line Station		6,000,000	C
			7,659,300	
Proposition C (Fund 215)				
	Plaza Drive Reconstrucion	CP 917	784,200	C
	Plaza Drive Reconstrucion	CP 918	109,900	
	Various Intersection Improvements	CP 851	609,300	C
	TSSP - Washington Blvd	CP 912	559,800	C
	Paving the Way Debt Service		704,600	
	SGV COG		30,000	
	Gateway COG		30,000	
	Metro Local Return Admin Expense		300,000	
	Nationwide Street Sweeping		334,600	
	Paving the Way Bond Proceeds		11,698,200	C
			15,160,600	
Measure M (Fund 222)				
	Via San Clemente Entry Road	CP 918	175,000	C
	Annual Street Resurfacing - Grind / Overlay	CP 913	977,000	C
	Annual Street Resurfacing - Reconstruction	CP 914	600,000	C
	Annual Street Resurfacing - Slurry Seal	CP 915	150,000	C
	Traffic Signal Maintenance	CP 902	200,000	C
	Paving the Way Debt Service		595,700	
	Metro Local Return Admin Expense		100,000	
	Precision Concrete Cutting		25,000	
	Paving the Way Bond Proceeds		2,214,840	C
			5,037,540	

City of Montebello
Capital Improvement Program (CIP)
Project Listing by Fund, Appropriations Overview
FY 2024-25 Budget

Fund/Funding Source	Project Description	Project #	Amount	Carryover?*
Measure R (Fund 220)				
	Via San Clemente Entry Road	CP 918	175,000	C
	Various Intersection Improvements	CP 851	85,000	C
	Annual Street Resurfacing - Reconstruction	CP 914	582,000	C
	Annual Street Resurfacing - Slurry Seal	CP 915	143,000	C
	Annual Street Resurfacing - HYRAP	CP 916	144,000	C
	Traffic Signal Maintenance	CP 902	200,000	
	Paving the Way Debt Service		532,300	
	Metro Local Return Admin Expenses		250,000	
	Paving the Way Bond Proceeds		1,748,445	C
			3,859,745	
Meausre W (Fund 229)				
	East LA Sustinable Storm Water Project		758,106	
	East LA Sustinable Storm Water Project M&O		36,000	
	ULAR Contribtion		26,800	
			820,906	
Road Maintenance and Rehabiliation Account (RMRA/SB1) (Fund 201)				
	Olympic Blvd Street Feasability	CP 905	300,000	C
	Annual Street Resurfacing - HYRAP	CP 916	800,000	C
			1,100,000	
TDA-3 (Fund 223)				
	Annual Street Resurfacing - Grind / Overlay	CP 913	100,000	C
	Precision Concrete Cutting		63,300	
			163,300	
Sewer Infrastructure (Fund 263				
	Sewer Infrastructure Repair		2,100,000	C
			2,100,000	
HSIPLProject (Fund 265, Grant)				
	Various intersection improvements	CP 851	833,100	C
			833,100	
	TOTAL FY 2022-23 CIP BUDGET (New and Carryover)		**40,115,491**	

"c" = Carryover amount from prior fiscal year/projected not started

City of Montebello
Capital Improvement Program (CIP)
Project Listing by Fund, Detailed Description
FY 2024-25 Budget

Funding Source / Project Description	Amount	Phase*	Detailed Project Description
Gas Tax (Fund 200)			
Via San Clemente Entry Road	1,400,000	D/C	New entry road required for Topgolf facility
Bluff Road Slope Stabilization	300,000	D/C	Continuing work related to sewer line extension project and repairing slope destabilized by sewer line break
Bluff Road Slope Stabilization - Property Resear	169,000	D/C	Continuing work related to sewer line extension project and repairing slope destabilized by sewer line break
Various Intersection Improvements	282,000	D/C	Minor improvements for intersections citywide, as needed.
ATP Cycle 7 Active Transportton Program	500,000	D/C	
Yunex Contract (Signal Maint)	280,000	M	Annual signal maintenance contract
Signs, Hardware, Asphalt	250,000	M	As-needed replacement of road signs citywide, patching/repairing roads and other required preventative maintenance work
Street Striping	200,000	M	Re-striping streets citywide to ensure safe lane demarcations and other on-road markings
	3,381,000		
Proposition A (Fund 210)			
Garfield / Via Campo Bus Turnout	1,309,300	ES	Creation of dedicated bus turnout lane on Garfield designed to relieve traffic congestion and assist with Montebello Bus Lines service (carryover funding previously approved)
Metrol Local Return Admin Expenses	350,000	DS/O	Allowed administrative/salary charges related to managing Proposition A funded projects
Capital Reserve - Green Line Station	6,000,000	DS/O	"Reserve Fund" for future estiamted expenditures for Green Line Station (carryover funding previously approved)
	7,659,300		
Proposition C (Fund 215)			
Plaza Drive Reconstrucion	784,200	D/C	Complete roadway reconstruction
Plaza Drive Reconstrucion	109,900	D/C	Complete roadway reconstruction
Various Intersection Improvements	609,300	D/C	Minor improvements for intersections citywide, as needed.
TSSP - Washington Blvd	559,800	M	Signal synchronization project coordinated with LA County (carryover funding previously approved)
Paving the Way Debt Service	704,600	DS/O	Annual debt Service on Series 2019 Sales Tax Revenue Bonds ("Paving the Way")
SGV COG	30,000	DS/O	Annual Council of Government dues payment
Gateway COG	30,000	DS/O	Annual Council of Government dues payment
Metro Local Return Admin Expense	300,000	DS/O	Allowed administrative/salary charges related to managing Proposition A funded projects
Nationwide Street Sweeeping	334,600	M	
Paving the Way Bond Proceeds	11,698,200	D/C	Available bond proceeds from 2019 Sales Tax Revenue Bonds, to be programmed for citywide street paving and repair
	15,160,600		

City of Montebello
Capital Improvement Program (CIP)
Project Listing by Fund, Detailed Description
FY 2024-25 Budget

Funding Source / Project Description	Amount	Phase*	Detailed Project Description
Measure M (Fund 222)			
Via San Clemente Entry Road	175,000	D/C	New entry road required for Topgolf facility
Annual Street Resurfacing - Grind / Overlay	977,000	M	Annual road repair program for grind and overlay (citywide)
Annual Street Resurfacing - Reconstruction	600,000	M	Annual road repair program for complete reconstruction of selected streets (citywide)
Annual Street Resurfacing - Slurry Seal	150,000	M	Annual slurry seal program for citywide strett repair
Traffic Signal Maintenance	200,000	M	Annual citywide as-needed signal maintenance
Precision Concrete Cutting	25,000	M	
Paving the Way Debt Service	595,700	DS/O	Annual debt Service on Series 2019 Sales Tax Revenue Bonds ("Paving the Way")
Metro Local Return Admin Expense	100,000	DS/O	Allowed administrative/salary charges related to managing Proposition A funded projects
Paving the Way Bond Proceeds	2,214,840	D/C	Available bond proceeds from 2019 Sales Tax Revenue Bonds, to be programmed for citywide street paving and repair
	5,037,540		
Measure R (Fund 220)			
Via San Clemente Entry Road	175,000	D/C	New entry road required for Topgolf facility
Various Intersection Improvements	85,000	D/C	Minor improvements for intersections citywide, as needed.
Annual Street Resurfacing - Reconstruction	582,000	M	Annual road repair program for complete reconstruction of selected streets (citywide)
Annual Street Resurfacing - Slurry Seal	143,000	M	Annual slurry seal program for citywide strett repair
Annual Street Resurfacing - HYRAP	144,000	M	Annual slurry seal program for citywide strett repair
Traffic Signal Maintenance	200,000	M	Annual citywide as-needed signal maintenance
Paving the Way Debt Service	532,300	DS/O	Annual debt Service on Series 2019 Sales Tax Revenue Bonds ("Paving the Way")
Metro Local Return Admin Expenses	250,000	DS/O	Allowed administrative/salary charges related to managing Proposition A funded projects
Paving the Way Bond Proceeds	1,748,445	DS/O	Available bond proceeds from 2019 Sales Tax Revenue Bonds, to be programmed for citywide street paving and repair
	3,859,745		

City of Montebello
Capital Improvement Program (CIP)
Project Listing by Fund, Detailed Description
FY 2024-25 Budget

Funding Source / Project Description	Amount	Phase*	Detailed Project Description
Meausre W (Fund 229)			
ULAR Contribution	26,800	DS/O	
East LA Sustinable Storm Water Project M&O	36,000	DS/O	
East LA Sustinable Storm Water Project	758,106	DS/O	Required annual contribution (5 year commitment) to LA County stormwater runoff project
	820,906		
Road Maintenance and Rehabiliation Account (RMRA/SB1) (Fund 201)			
Olympic Blvd Street Feasability	300,000	ES	Study to determine updates/upgrades to Olympic Blvd
Annual Street Resurfacing - HYRAP	800,000	M	Annual slurry seal program for citywide strett repair
	1,100,000		
TDA-3 (Fund 223)			
Annual Street Resurfacing - Grind / Overlay	100,000	M	Annual road repair program for grind and overlay (citywide)
Precision Concrete Cutting	63,300	M	
	163,300		
Sewer Infrastructure (Fund 263			
Sewer infrastruture project	2,100,000	M	
	2,100,000		
HSIP (Fund 265, Grant)			
Various Intersection Improvements	833,100	D/C	Minor improvements for intersections citywide, as needed.
	833,100		
	40,115,491		

***Phase Legend:**	
ES	Engineering studies
D/C	Design/Construction
M	Maintenance
DS/O	Debt service and other expenses

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City of Montebello
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population	Personal Income (in millions)	Per Capita Personal Income	Unemployment Rate
2013-14	63,527	1,288	20,269	8.50%
2014-15	63,555	1,321	20,783	7.10%
2015-16	63,924	1,329	20,784	5.70%
2016-17	63,917	1,323	20,693	4.50%
2017-18	64,327	1,346	20,916	4.30%
2018-19	64,247	1,415	22,027	5.00%
2019-20	63,544	1,455	22,895	4.80%
2020-21	62,914	1,771	28,143	13.93%
2021-22	62,180	2,010	32,326	4.30%
2022-23	61,645	2,324	37,705	4.90%

Source: MuniServices an Avenu Insights & Analytics Company

City of Montebello
Principal Employers
Current Fiscal Year and Nine Years Ago

Employer	2022-23 Employees	2022-23 Percent of Total Employment *	2013-14 Employees	2013-14 Percent of Total Employment *
Montebello Unified School District*	1,432	5.10%		
Beverly Hospital	783	2.79%		
City of Montebello	535	1.90%		
Bimbo Bakery	315	1.12%		
Macy's Department Store	308	1.10%		
Rio Hondo Convalescent Hospital	225	0.80%		
JCPenney Department Store	215	0.77%	343	1.32%
R+L Carriers	155	0.55%		
Wilbur Curtis CO	150	0.53%	282	1.08%
Monarch Litho Inc	140	0.50%	237	0.91%
Katzkin Leather, Inc			418	1.61%
Costco Wholesale			237	0.91%
Forever 21			155	0.60%
B J's Restaurant & Brewhouse			145	0.56%
All Access Apparel Corp.			131	0.50%
Lifeline Ambulance			130	0.50%
Minson Corporation			117	0.45%
Total 10 Top Employers	4,258	15.15%	2,195	8.44%
Total City Employment (1)	28,100		26,000	

Source: MuniServices, LLC / Avenu Insights & Analytics

Results based on direct correspondence with city's local businesses.

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

*Includes ONLY schools within Montebello city limits.

** Costco now located in the City of Monterey Park, since 2018.

City of Montebello
Principal Property Tax Payers
Current Fiscal Year and Nine Fiscal Years Ago

Taxpayer	2022-23 Taxable Assessed Value	2022-23 Rank	2022-23 Percentage of Total City Taxable Assessed Value	2013-14 Taxable Assessed Value	2013-14 Rank	2013-14 Percentage of Total City Taxable Assessed Value
Bridge Group Investments II LLC	$ 221,533,454	1	3.02%			0.00%
Metro Heights Montebello LLC	199,326,084	2	2.72%			0.00%
Brixmor Montebello Plaza LP	80,992,507	3	1.10%	69,796,991	3	1.41%
Bimbo Bakeries Usa Inc.	80,328,328	4	1.09%	63,222,223	4	1.27%
KK 3A CORP	52,143,346	5	0.71%			0.00%
Somerset Apts LLC	49,595,325	6	0.68%	42,739,829	6	0.86%
COMREF So Ca Industrial	47,653,361	7	0.65%	41,066,220	7	0.83%
M and M At Montebello LLC	42,483,000	8	0.58%			
RREEF America REIT II Corp	42,064,879	9	0.57%	36,250,241	8	0.73%
Minson Investments Group LLC	40,254,877	10	0.55%			0.00%
Montebello Town Center Investors				196,144,872	1	3.95%
Plains Exploration Production				127,911,040	2	2.58%
Somerset Apartments LLC				49,595,325	5	1.00%
Eastside Land Partners LLC				33,208,642	9	0.67%
KIR Montebello LP	37,643,550			32,440,168	10	0.65%
TOTAL TOP 10 TAXPAYERS	856,375,161		12.15%	692,375,551		13.94%
TOTAL CITY TAXABLE VALUE	$ 7,338,427,428		100.00%	$ 4,966,150,185		100.00%

Source: HDL

City of Montebello
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(rate per $1,000 of assessed value)

	City				Redevelopment Agency			
Fiscal Year	Secured	Unsecured	Less: Exemptions	Taxable Assessed Value	Secured	Unsecured	Less: Exemptions	Taxable Assessed Value
2011-12	3,081,874	95,765	99,789	3,077,850	1,578,855	139,820	41,746	1,676,929
2012-13	3,166,417	87,265	104,467	3,149,215	1,591,142	135,785	42,457	1,684,470
2013-14	4,938,771	220,911	146,649	5,013,033	1,671,422	133,318	40,811	1,763,929
2014-15	3,420,628	99,344	110,362	3,409,610	1,701,294	129,735	41,886	1,789,143
2015-16	3,317,644	82,016	113,073	3,286,587	1,168,508	129,094	44,039	1,253,564
2016-17	3,693,850	82,228	99,747	3,676,331	1,734,850	141,080	26,411	1,849,518
2017-18	3,845,241	76,621	103,168	3,818,695	1,789,082	144,402	42,088	1,891,396
2018-19	4,033,298	83,389	63,264	4,053,424	1,878,833	155,004	33,832	2,000,005
2019-20	4,183,599	85,986	66,377	4,203,208	1,952,461	171,050	33,065	2,090,446
2020-21	4,529,900	90,240	118,765	4,501,375	2,092,563	181,836	62,233	2,212,166
2021-22	4,691,478	90,364	120,075	4,661,767	2,248,588	177,313	55,269	2,370,632
2022-23	4,971,147	88,824	117,221	4,942,750	2,299,169	181,259	64,597	2,415,831

Source: MuniServices an Avenu Insights & Analytics Company

Source: Los Angeles County Assessor Data

City of Montebello
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years

Fiscal Year	Property Tax	Sales and Use Tax	Transient Occupancy Tax	Franchise Tax	Other Taxes	Total Taxes
2012-13	20,655,816	11,363,067	271,153	1,158,219	93,272	33,541,527
2013-14	20,078,684	11,725,818	355,404	1,303,603	118,241.00	33,581,750
2014-15	19,373,208	12,563,805	357,896	1,410,918	132,100	33,837,927
2015-16	21,224,757	13,992,347	365,290	1,405,229	137,883	37,125,506
2016-17	16,507,389	13,267,373	401,852	1,493,956	151,611	31,822,180
2017-18	16,961,038	13,118,981	414,198	2,141,450	171,762	32,807,430
2018-19	18,385,625	14,031,972	421,412	2,224,088	193,073	32,807,430
2019-20	18,662,270	12,817,884	376,424	2,199,915	156,581	35,256,170
2020-21	21,414,087	22,270,247	223,620	2,316,250	253,339	34,213,073
2021-22	28,764,256	25,378,979	340,195	2,300,508	290,890	57,074,828
2022-23	31,444,035	26,351,605	363,145	3,013,891	287,033	61,459,709

Source: City Financial Statements

City of Montebello
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2013-14	2014-15	2015-16	2016-17	2017-18
Assessed valuation	$ 19,864,600,740	$ 20,609,967,972	$ 21,223,501,036	$ 22,103,394,800	$ 22,840,364,556
Conversion Percentage	25.00%	25.00%	25.00%	25.00%	25.00%
Adjusted assessed valuation	4,966,150,185	5,152,491,993	5,305,875,259	5,525,848,700	5,710,091,139
Debt limit percentage	15.00%	15.00%	15.00%	15.00%	15.00%
Total net debt applicable to limit	744,922,528	772,873,799	795,881,289	828,877,305	856,513,571
Legal debt margin	744,922,528	772,873,799	795,881,289	828,877,305	856,513,671

	Fiscal Year				
	2018-19	2019-20	2020-21	2021-22	2022-23
Assessed valuation	24,213,713,652	25,572,386,248	26,854,163,688	28,218,124,320	29,621,579,456
Conversion Percentage	25.00%	25.00%	25.00%	25.00%	25.00%
Adjusted assessed valuation	6,053,428,413	6,393,096,562	6,713,540,922	7,054,531,080	7,405,394,864
Debt limit percentage	15.00%	15.00%	15.00%	15.00%	15.00%
Total net debt applicable to limit	908,014,262	958,964,484	1,007,031,138	1,058,179,662	1,110,809,230
Legal debt margin	$ 908,014,262	$ 958,964,484	$ 1,007,031,138	$ 1,058,179,662	$ 1,110,809,230

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed. However, this provision was enacted when assessed valuation was based upon 25% of market value.

Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel).The computations shown above reflect a conversion of assessed valuation data for each fiscal year that was in effect at the time that the legal debt margin was enacted by the State of California for local governmenets located with in the state.

Source: Los Angeles County Assessor and HdL, Coren & Cone

City of Montebello
Operating Indicators by Function
Last Ten Calendar Years

	Fiscal Year									
Function	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Police:										
Arrests	1,896	1,642	2,005	2,037	1,648	1,466	1,360	1,179	1,347	1,263 *
Traffic violations	2,682	2,505	1,418	2,191	2,096	2,446	2,864	4,029	5,894	4,962*
Parking violations	18,950	16,446	16,767	17,507	17,346	15,037	13,617	8,950	10,783	9,867*
Fire:										
Number of calls answered	5,100	5,686	6,051	6,494	6,661	6,509	6,071	6,010	6,724	6,782
Inspections conducted	988	1,248	1,094	809	1,271	1,237	900	155	875	1,175
Public Works:										
Street resurfacing (miles)	2.28	1.42	5.96	0.47	3.20	0.76	1.03	0.16	2.61	10.14
Sidewalk repairs (sq ft)	35,435	29,632	7,942	3,600	15,042	12,580	11,793	22,118	9,858	39,800
Potholes repaired	3,876	3,774	4,009	7,163	7,317	7,315	8,943	5,232		536
Storm drains cleaned	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Parks and Recreation:										
Number of recreation class	153	160	192	214	268	284	214	10	226	226
Number of facility rentals	2,156	3,180	3,438	3,428	3,589	3,589	3,437	0	1,083	2,026

Source: City Finance Department

* Estimated Amount

City of Montebello
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Police:										
Police Stations	1	1	1	1	1	1	1	1	1	1
Fire:										
Fire Stations	3	3	3	3	3	3	3	3	3	3
Public Works:										
Street (miles)	125	125	125	125	125	125	125	125	125	125
Street Lights	3,682	3,682	3,682	3,682	3,683	4,718	4,725	4,725	4,725	4,725
Traffic Signals	81	81	81	79	79	79	80	80	80	80
Parks and Recreation:										
Parks	7	7	7	7	7	7	7	12*	12*	12*
Community Center	-	4	4	3	3	3	3	6**	6**	6**

Source: City Finance Department

*Includes "mini parks" which were not counted in previous years

**Includes Grant Rea Recreation Center and Holifield Community Center which were not counted in previous years and Recreation Main Office which closed in 2015 and reopened in 2020

INFORMATION PROVIDED BY DEPARTMENTS

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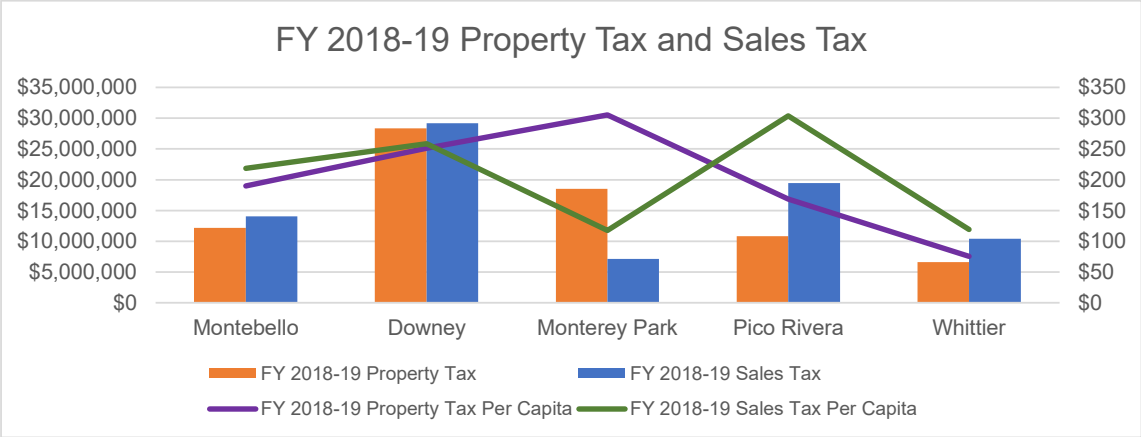
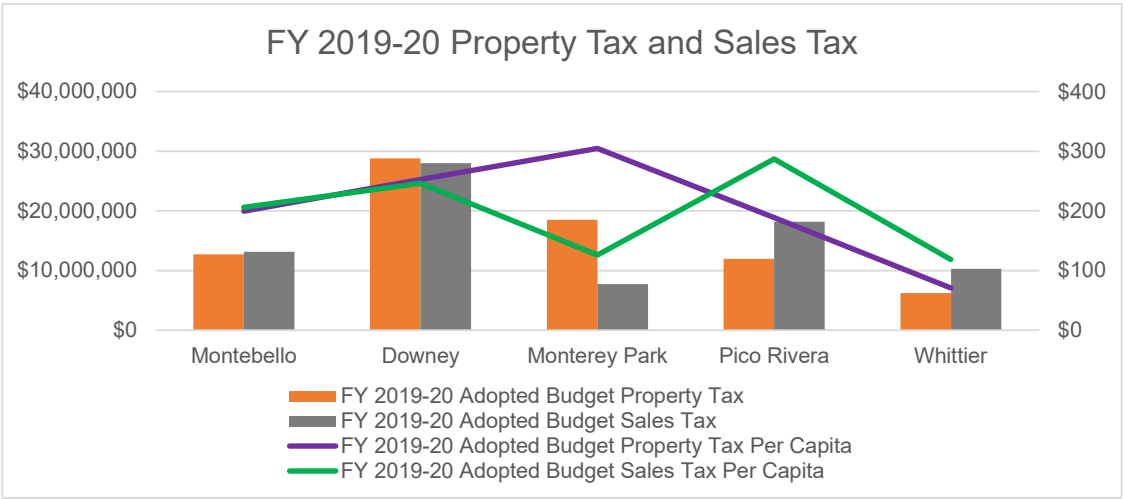
CITY OF MONTEBELLO
Comparative Tax Revenues by Source
Neighboring Cities Included for Comparison
Fiscal Years 2018-19 to 2022-23

City	FY 2018-19 Actual Property Tax	FY 2018-19 Actual Property Tax Per Capita	FY 2018-19 Population	FY 2018-19 Actual Sales Tax	FY 2018-19 Actual Sales Tax Per Capita
Montebello	$ 1,291,977	$ 20.11	64,247	$ 14,031,972	$ 218.41
Downey	$ 28,363,861	$ 248.34	114,212	$ 29,171,337	$ 255.41
Monterey Park	$ 18,537,836	$ 299.83	61,828	$ 12,489,921	$ 202.01
Pico Rivera	$ 7,505,357	$ 117.21	64,033	$ 10,201,469	$ 159.32
Whittier	$ 6,592,786	$ 75.32	87,526	$ 10,432,986	$ 119.20

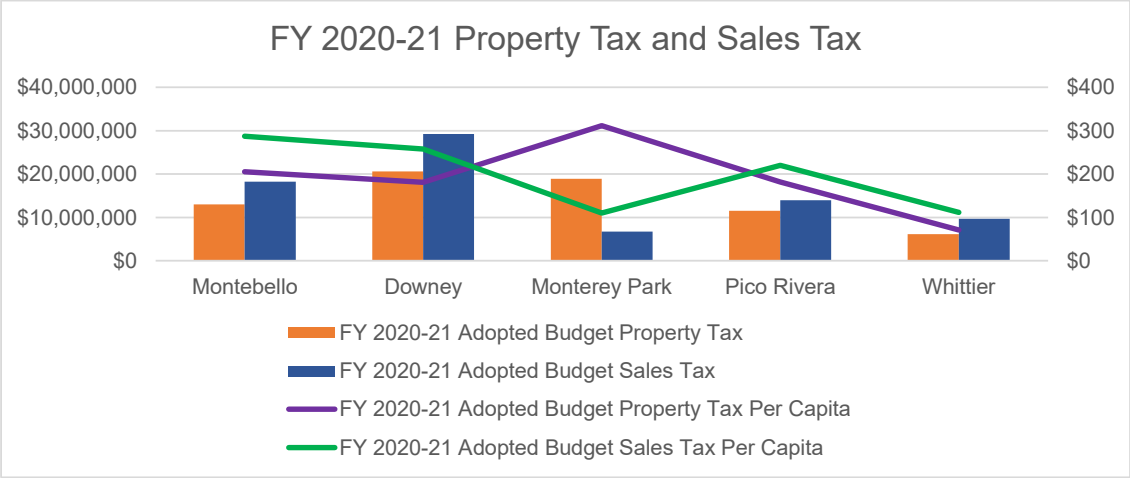


City	FY 2019-20 Actual Property Tax	FY 2019-20 Actual Property Tax Per Capita	FY 2019-20 Population	FY 2019-20 Actual Sales Tax	FY 2019-20 Actual Sales Tax Per Capita
Montebello	$ 12,701,368	$ 199.88	63,544	$ 12,817,884	$ 201.72
Downey	$ 29,832,275	$ 262.77	113,529	$ 27,372,263	$ 241.10
Monterey Park	$ 19,674,189	$ 323.94	60,734	$ 6,923,739	$ 114.00
Pico Rivera	$ 11,132,519	$ 175.66	63,374	$ 19,364,272	$ 305.56
Whittier	$ 6,186,949	$ 71.28	86,801	$ 10,492,221	$ 120.88

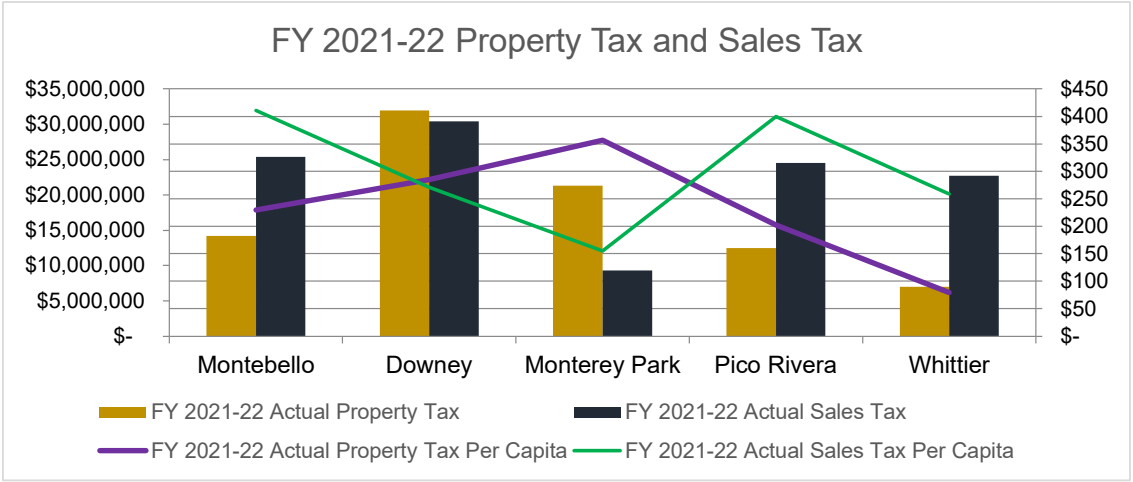


CITY OF MONTEBELLO
Comparative Tax Revenues by Source
Neighboring Cities Included for Comparison
Fiscal Years 2018-19 to 2022-23

City	FY 2020-21 Actual Property Tax	FY 2020-21 Actual Property Tax Per Capita	FY 2020-21 Population	FY 2020-21 Actual Sales Tax	FY 2020-21 Actual Sales Tax Per Capita
Montebello	$ 13,714,565	$ 217.99	62,914	$ 22,270,247	$ 353.98
Downey	$ 31,659,310	$ 284.13	111,425	$ 30,453,058	$ 273.31
Monterey Park	$ 19,864,153	$ 328.99	60,380	$ 7,794,537	$ 129.09
Pico Rivera	$ 11,792,050	$ 186.71	63,157	$ 21,325,436	$ 337.66
Whittier	$ 7,485,141	$ 86.84	86,196	$ 27,275,563	$ 316.44

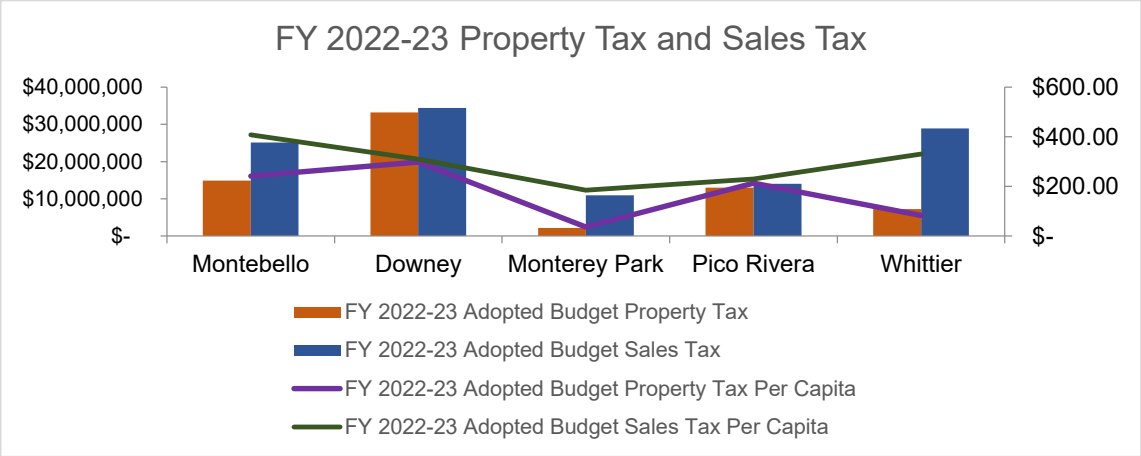


City	FY 2021-22 Actual Property Tax	FY 2021-22 Actual Property Tax Per Capita	FY 2021-22 Population	FY 2021-22 Actual Sales Tax	FY 2021-22 Actual Sales Tax Per Capita
Montebello	$ 14,195,130	$ 229.68	61,804	$ 25,378,979	$ 410.64
Downey	$ 31,934,273	$ 284.93	112,078	$ 30,411,728	$ 271.34
Monterey Park	$ 21,308,720	$ 356.19	59,824	$ 9,294,060	$ 155.36
Pico Rivera	$ 12,458,946	$ 202.76	61,446	$ 24,551,320	$ 399.56
Whittier	$ 6,971,869	$ 79.49	87,707	$ 22,736,835	$ 259.24

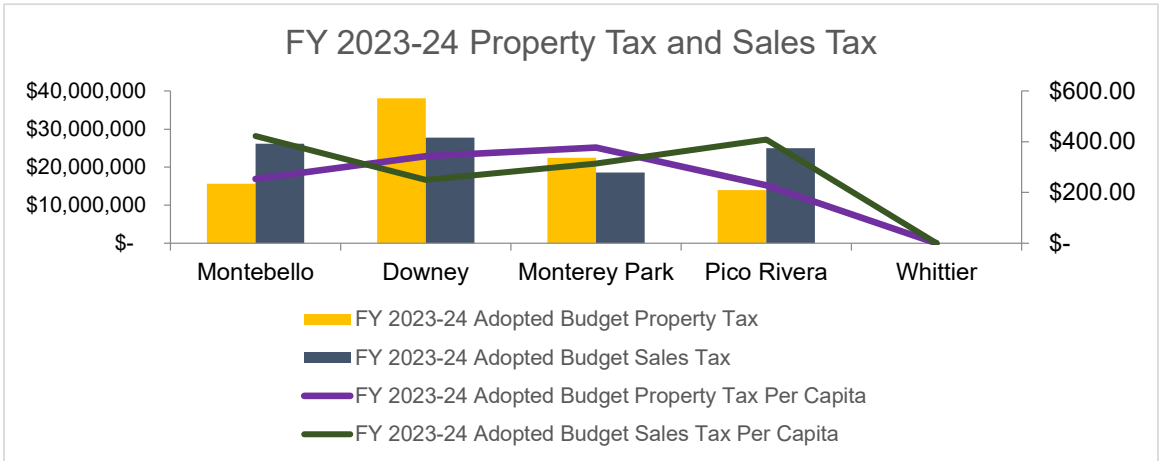


CITY OF MONTEBELLO
Comparative Tax Revenues by Source
Neighboring Cities Included for Comparison
Fiscal Years 2018-19 to 2022-23

City	FY 2022-23 Adopted Budget Property Tax	FY 2022-23 Adopted Budget Property Tax Per Capita	FY 2022-23 Population	FY 2022-23 Adopted Budget Sales Tax	FY 2022-23 Adopted Budget Sales Tax Per Capita
Montebello	$ 14,875,000	$ 241.30	61,645	$ 25,126,900	$ 407.61
Downey	$ 33,228,037	$ 298.65	111,261	$ 34,425,714	$ 309.41
Monterey Park	$ 2,168,351	$ 36.57	59,288	$ 10,947,597	$ 184.65
Pico Rivera	$ 13,044,410	$ 213.93	60,975	$ 14,062,589	$ 230.63
Whittier	$ 7,225,684	$ 82.78	87,291	$ 28,917,854	$ 331.28



City	FY 2023-24 Adopted Budget Property Tax	FY 2023-24 Adopted Budget Property Tax Per Capita	FY 2023-24 Population	FY 2023-24 Adopted Budget Sales Tax	FY 2023-24 Adopted Budget Sales Tax Per Capita
Montebello	$ 15,612,800	$ 253.27	61,645	$ 26,085,000	$ 423.15
Downey	$ 38,085,000	$ 342.30	111,261	$ 27,755,000	$ 249.46
Monterey Park	$ 22,385,158	$ 377.57	59,288	$ 18,586,329	$ 313.49
Pico Rivera	$ 13,906,142	$ 228.06	60,975	$ 24,957,496	$ 409.31
Whittier		$ -	87,291		$ -



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The City of Montebello receives revenue from myriad sources: sales tax, property tax, facility rentals, moving violations, building permits, plan check fees, recreation and community services classes, interest on idle cash, County transportation sales tax, Federal transit grants, bus operations (i.e., bus fares) the Federal Housing and Urban Development Department, Golf Course and Hotel Operations, etc. The source of funds dictates the uses: general revenues such as property, transient occupancy and sales tax can be utilized to provide the day-to-day services residents depend on such as public safety, park maintenance, code enforcement, etc. More restricted revenues such as Gas Tax, Local Return Funds from the County of Los Angeles (i.e., Proposition A, Measure R, etc.), Community Development Block Grants (CDBG), Federal Transit grants, can only be used for very specific (i.e., restricted) purposes.

The following pages provide an overview of the major General Fund sources of revenue, focusing on short-term trends and forecasts. In addition, the major Special Revenue categories of road repair and maintenance and Transit operations will be described and discussed.

General Fund Revenue Categories[1]

The five largest sources of General Fund operating revenue are Sales Tax, Property Tax, Charges for Services, Licenses and Permits, and Other Revenue. The City records non-operating revenue to the General Fund as Transfers In. These categories will be discussed in detail, highlighting significant changes or trends in the short term. In addition, there will be a discussion of Cannabis related revenue since that is a relatively new (Fiscal Year 2018-19) source of revenue for Montebello.

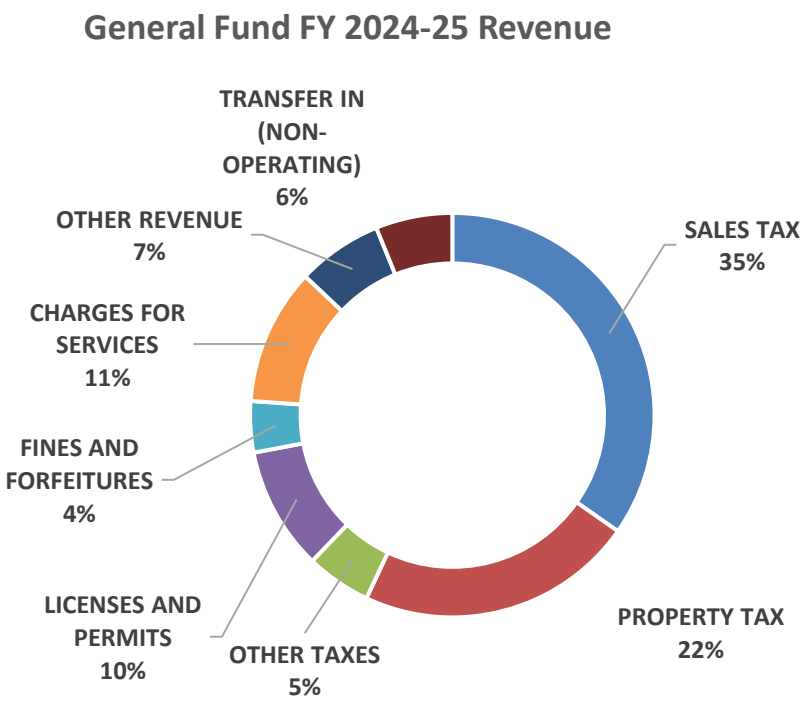
The table below presents all the major categories of revenue for the General Fund, with actuals from Fiscal Years 2021-22 and 2022-23 and adopted budgets for Fiscal Years 2023-24 and 2024-25:

[1] *The City receives revenue from over 150 different types/sources of revenue in the General Fund alone (as categorized by object code). The categories described here are the primary General Fund revenues and account for almost eighty percent of revenue in FY 2023-24.*

City of Montebello
Revenue Descriptions and Analyses
General Fund and Other Fund Sources

	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	FY 24-25 ADOPTED	Variance $$
SALES TAX	25,378,979	26,351,605	26,085,000	26,625,000	540,000
PROPERTY TAX	14,195,128	15,324,568	15,612,800	17,060,000	1,447,200
OTHER TAXES	2,931,593	3,664,069	3,680,000	3,985,000	305,000
LICENSES AND PERMITS	8,239,936	9,514,255	7,651,000	7,548,000	-103,000
FINES AND FORFEITURES	2,499,502	3,389,726	2,940,000	3,140,000	200,000
CHARGES FOR SERVICES	7,248,267	8,024,239	7,940,100	8,372,600	432,500
OTHER REVENUE	9,290,219	27,614,678	5,107,500	5,233,000	125,500
TRANSFER IN (NON-OPERATING)	3,637,348	4,315,381	4,300,000	4,700,000	400,000
	73,420,972	**98,198,521**	**73,316,400**	**76,663,600**	**3,347,200**

The pie chart below shows these major revenue categories and their relative percentage of the $76.664 million in total General Fund revenue for FY 2024-25:



Sales Tax

The single largest source of revenue to the General Fund is sales tax, estimated to be $26.625 million for Fiscal Year 2024-25. This total is comprised of three separate and

distinct sources of sales tax: 1% Bradley Burns, the voter approved Measure H ¾% Transaction and Use Tax and Monterey Park Marketplace sales tax sharing agreement.

The Bradley Burns sales tax, first approved by California voters in 1933, is the standard that all local municipal agencies in California receive. For FY 2024-25, it is estimated to bring $15.525 million to Montebello. This fiscal year represents the fifth full year of collecting the voter approved Measure H ¾ % Transaction and Use Tax. This measure was approved by over 60% of registered voters in Montebello in March, 2020. It is estimated to bring in $10.200 million in the current fiscal year. The $900 thousand in forecasted sales tax from the Monterey Park Marketplace is from the sales tax sharing agreement between Montebello and Monterey Park.

The table below presents four years of data for all three sales tax sources:

	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	FY 24-25 PROPOSED
Bradley Burns Sales Tax	14,617,152	14,851,025	14,935,000	15,525,000
Monterey Park Martketplace	1,378,534	1,525,665	1,300,000	900,000
Measure H	9,383,293	9,974,915	9,850,000	10,200,000
	25,378,979	**26,351,605**	**26,085,000**	**26,625,000**

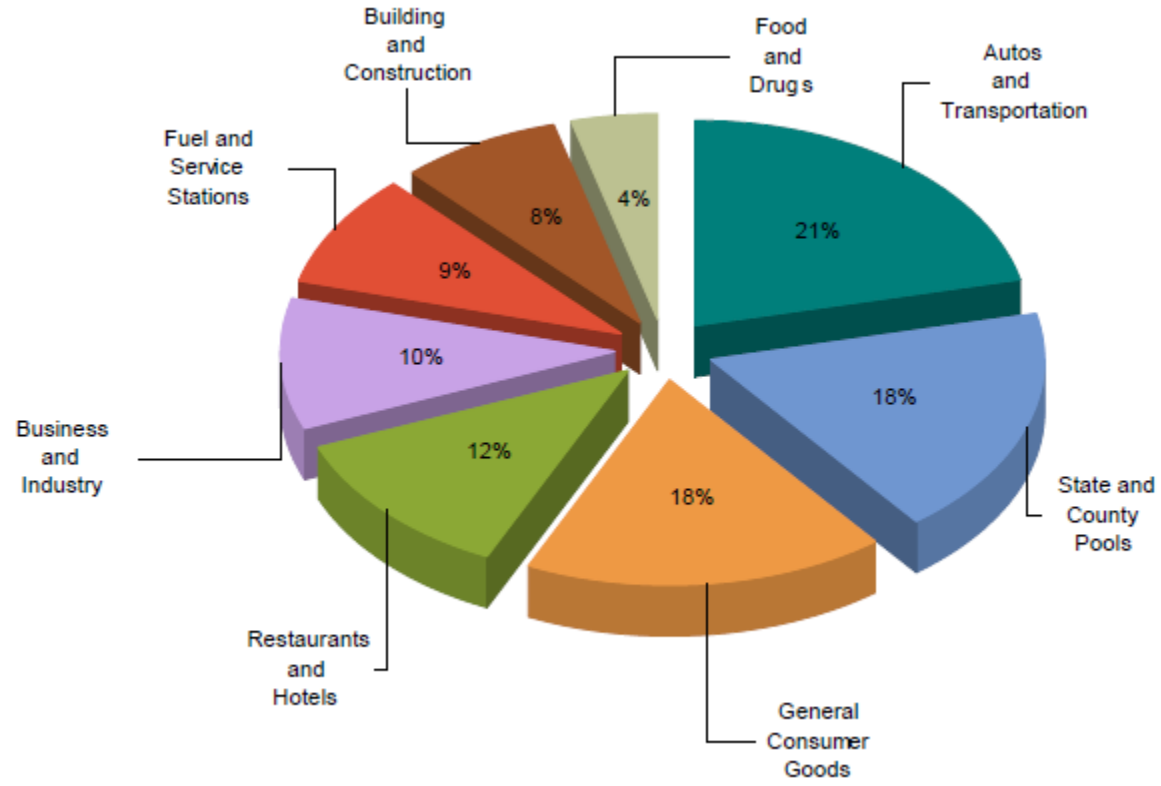
All sources of sales tax were directly and negatively impacted by the coronavirus pandemic, beginning with the last fiscal quarter of FY 2019-20 (April – June). The impacts of the closure of restaurants, restrictions on retail stores, and the contraction of economic activity due to unemployment and shelter in place orders impacted sales tax spanning two fiscal years (FY 2019-20 and FY 2020-21). The table below shows the drop in 1% Bradley Burns sales tax revenue between FY 2018-19 and FY 2020-21, with recovery seen in the succeeding fiscal years:

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	FY 24-25 PROPOSED
Bradley Burns Sales Tax	13,314,697	11,616,417	13,507,132	14,617,152	14,851,025	14,935,000	15,525,000
Monterey Park Martketplace	717,275	1,201,467	1,064,486	1,378,534	1,525,665	1,300,000	900,000
Measure H	0	0	7,698,629	9,383,293	9,974,915	9,850,000	10,200,000
	14,031,972	**12,817,884**	**22,270,247**	**25,378,979**	**26,351,605**	**26,085,000**	**26,625,000**

More positive trends have been seen in sales tax activity beginning in FY 2021-22, as the two tables above show. The growth in total sales tax in FY 2024-25 is 2.07% over the FY 2023-24 adopted budget. Bradley Burns sales tax has more than recovered from the FY

2019-20 pandemic impacted amount – projected to be 34% higher ($15.25 million in FY 2024-25 vs. $11.616 million in FY 2019-20).

Montebello is fortunate to have a fairly diverse sales tax base. Based on the most recent data available (1st quarter 2024), the pie chart below presents the relative percentage each major industry group in the City comprises of the total sales tax base (as based on total sales tax received in a given quarter and the amount produced by each major industry group):



This diversity helps Montebello weather various economic downturns, most recently the pandemic and its negative impacts. While all major areas were hit by the effects of the pandemic, some were hit less (i.e., autos and transportation) than others (i.e., restaurants and hotels). This balancing effect allowed for the deleterious impacts of the coronavirus pandemic to be lessened across the City's local economy. Quarterly budget updates throughout FY 2024-25 will provide updates to revenue, with an eye on sales tax and its reaction to any upcoming changes in the larger economy.

Property Tax

The City is projected to receive $17.060 million in property tax revenue in FY 2024-25 (from all sources). Similar to sales tax, the City receives property tax from various sources, the three single largest sources (out of a total of eleven different property tax categories) constitute 95% of total property tax revenue received:

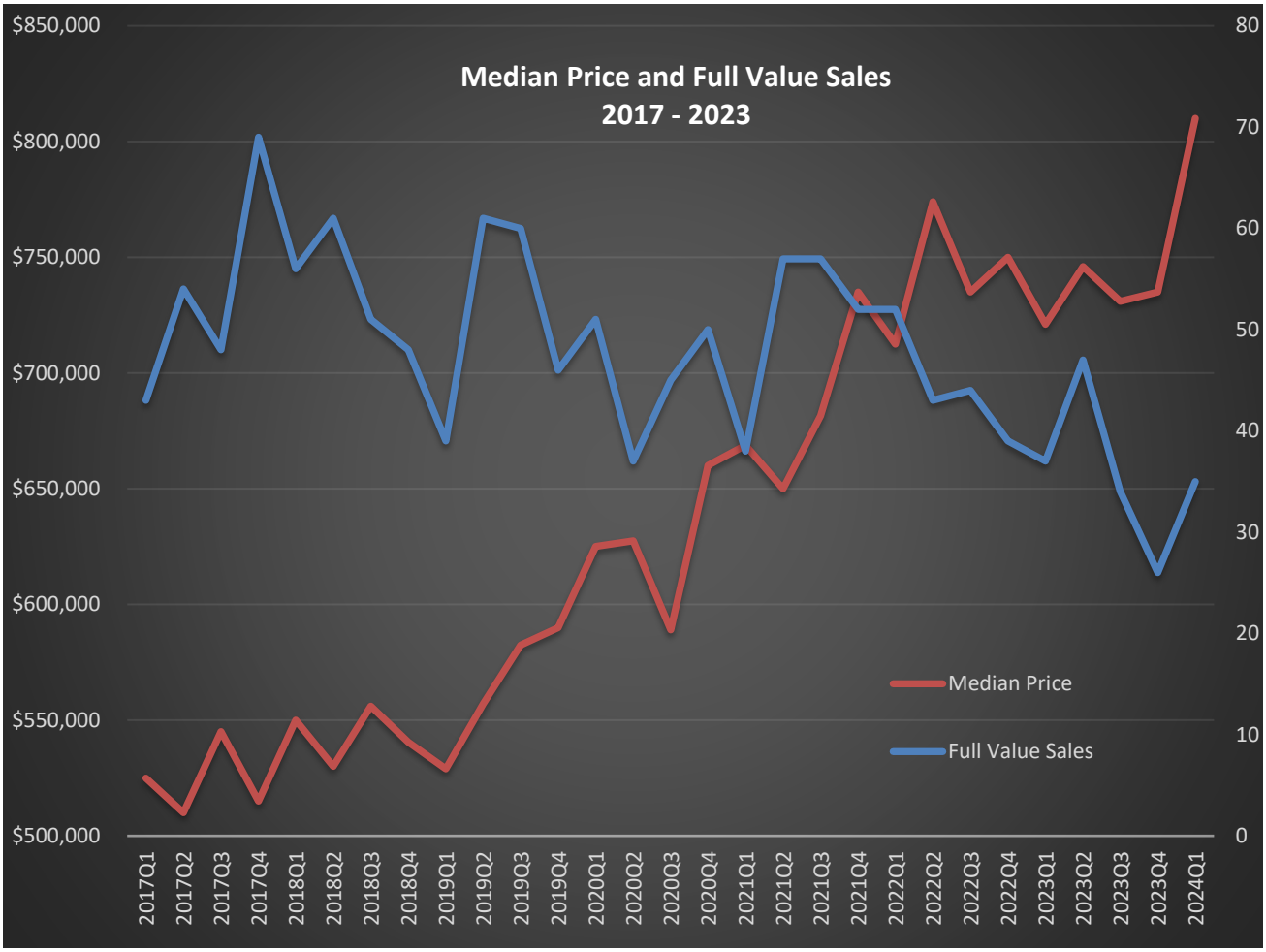
	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	FY 24-25 ADOPTED
Property Tax Current Year-Secured	4,662,929	4,953,607	5,229,000	5,443,000
Property Tax Residual	928,417	1,602,639	1,300,000	1,686,000
Property Tax in Lieu of VLF	7,629,793	7,997,213	8,165,800	9,025,000
	13,221,139	**14,553,459**	**14,694,800**	**16,154,000**

The largest share is from "In-Lieu of VLF" revenue. This source of property tax was created in 2005 as part of the State's "triple-flip" scheme devised to swap different sources of revenue to help fund schools. Cities no longer receive Motor Vehicle License Fee revenue, instead receiving property tax "in-lieu of VLF." This source of revenue has grown at a higher rate than typical property tax. As can be seen in the table above, the $9.025 million forecast is more than the City receives from typical secured property tax.

The $5.443 million in "typical" property tax (i.e., secured) is what Montebello receives as its $0.0986 share of each property tax dollar paid by property owners in the City. In other words, for every dollar paid in property tax, Montebello receives less than ten cents. The remaining ninety cents goes to Los Angeles County, Montebello Unified School District, LA City Community College District, and other taxing agencies (e.g., vector control, sewer districts, etc.).

Overall assessed value in the City is up 7.4% in FY 2023-24 when compared to FY 2022-23. Total net taxable value of all property in the City (residential, commercial, industrial, etc.) grew by $545.5 million, to a total of $7.951 billion (property tax roll for FY 2023-24, which determines revenue for FY 2024-25), with the largest category being residential property.

The median price of a single family residential home in Montebello is $810,000 (1st Quarter 2024 sales data). Full value sales averaged 36 for calendar year 2023, with 35 occurring in the first quarter of 2024. The graph below shows the steady uptick in median single family residential property values (red line), along with the number of quarterly full value sales through the first quarter of 2024 (latest data available):



The City also receives residual property tax as part of the "waterfall" of former tax increment in redevelopment project areas. Since the dissolution of redevelopment (January, 2012), former tax increment revenue now flows such that Successor Agency enforceable obligations are paid and other taxing entities receive a share. Any remaining revenue after all obligations have been paid and taxing entities receive their share, flows to the City as residual revenue. This can be a difficult source of revenue to project, but there is a reasonable expectation that the $1.686 million forecast will be received in the current fiscal year, based on recent trends.[2]

[2] As Montebello's enforceable obligations are paid off, more property tax exists to be shared amongst taxing agencies – including the City of Montebello. In FY 2024-25, several debt service obligations will be retired, which will translate into more residual revenue flowing to the General Fund. Subsequent budgets will reflect this additional revenue.

The new residential properties in the Metro Heights community are adding property tax revenue to the "residual" revenue stream. With full value sales occurring in the last year, additional property tax revenue is now flowing to the General Fund. The $386,000 increase in residual property tax revenue from FY 2023-24 is due to the Metro Height development. As more residential units are completed and sold, the City will reap the positive impacts of additional revenue from this 1,200 unit development.

Licenses and Permits

Licenses and Permits is forecasted to be $7.548 million in FY 2024-25. This is a varied category and includes revenue items such as animal license, business license, various permits (electrical, building, mechanical, etc.), burglar alarm permits, oil well tax, cannabis operations, and other related fee based activities. The table below provides a few years of historical actuals and budgets for comparison purposes:

	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	FY 24-25 ADOPTED
LICENSES AND PERMITS	8,239,936	9,514,255	7,651,000	7,548,000

The single largest source of revenue in this category is from Business License. It is anticipated that this activity will bring in about $3.050 million in FY 2024-25. The City improved Business License administration abilities when it contracted with HdL Companies to manage the program. In October, 2020 the City began utilizing their services to manage renewals, issue new licenses, and ensure compliance. The trends in revenue collection have been positive, as the professionals of HdL have increased the number of businesses in Montebello who are compliant with the City's municipal code and now have active licenses. The table below shows prior year actuals, last year's budget and current year budget:

	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	FY 24-25 ADOPTED
General-Business License Permits	2,707,999	2,945,629	3,050,000	3,050,000

It is anticipated that the revenue from this source will remain consistent in the $3.0 million annual range as current businesses are brought into compliance and new businesses open in the City. Future year-over-year growth rates will not be as dramatic as was evidenced in the earlier years of HdL's management of this program, but continued compliance monitoring and timely renewal management by HdL will help ensure all

businesses are operating with a valid business license. Hence, a more consistent – and higher – amount of revenue can be expected.

Besides Business License revenue, there has been an uptick in various permit related revenue. Looking at recent trends for building, plumbing, electrical, mechanical and other permits, as well as plan check fees, actuals have been elevated since FY 2021-22 when compared to prior years. The primary reason for this increase is the construction of new residential properties in the Metro Heights development. This development project will eventually see 1,200 residential units completed in the hills south of State Route 60 and east of Montebello Blvd.

As construction progresses, the various permits required for each unit are processed. Hence, revenue over the past four fiscal years has been up considerably compared to prior years. For example, Building Permit revenue in FY 2020-21 was $628 thousand, compared to $1,284 million in FY 2021-22 and $1.583 million FY 2022-23, with FY 2023-24 projected revenue of $1.300 million. Related permit revenue shows similar trends, as well as plan check and inspection fee revenue.

The challenge in building the FY 2024-25 budget was to not overstate this short-term bump in revenue due to Metro Heights and other smaller developments throughout the City. Once the Metro Heights project is completed, this revenue boon will cease, and permit revenue will return to historical levels (i.e., FY 2020-21 and earlier). Therefore, the budget does anticipate positive results from the Metro Heights development, but tempers totals so as not to overstate the positive impact. Succeeding budgets will need to forecast the drop to historical trends.

Another important revenue source is Cannabis related License and Permit Revenue. While it represents a relatively small amount, accounting for only 1.4% of total General Fund revenue ($1.055 million). However, given the nature of the revenue, it deserves a more detailed discussion. The City approved various non-storefront retail cannabis operations, and a fee schedule was created in 2018. There are fees for the initial application and review process, as well as change and appeals fees. These one-time fees are complemented by ongoing revenue for each cannabis operation based on gross receipts of production, square footage dedicated to growing and manufacturing, and other fees such as the $50,000 Montebello Community Benefit Program (MCBP) annual charge.

The $1.055 million in forecasted revenue in this category assumes active operators pay their annual community benefit fee of $50,000, as well as make required quarterly payments of gross receipts related charges. Staff has worked closely and tirelessly with the various operators over the last several years to ensure compliance with their individual development agreements and the City's municipal code.

Overall the legal cannabis industry has struggled to perform at levels anticipated when Proposition 64 was passed and cannabis was legalized in California. Several of the City's cannabis operators have struggled to keep up with their required payments under their respective development agreements. Staff have been working closely with each operator, and have entered into payment arrangements for those in arrears on MCBP and quarterly remittances. Therefore, accurate projections of revenue in this category are extremely difficult, and staff have projected conservatively knowing that regular remittances have no occurred.

Charges for Services

This category of revenue is projected to bring in $8.373 million in FY 2024-25. This is a broad and varied revenue category that includes facility rentals, Parks and Recreation classes and programs, Police Department booking and court fees, Fire Department radio subscription fees, cell tower lease revenue, Fire inspection and plan check fees, and a host of services for which fees are assessed. The table below presents actuals and budget for this category of revenue:

	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	FY 24-25 ADOPTED
CHARGES FOR SERVICES	7,248,267	8,024,239	7,940,100	8,372,600

The single largest source of revenue in Charges for Services is the $4.655 million for Waste Collection. The County of Los Angeles places the refuse collection charge on property tax bills. The City has a franchise agreement with Athens Refuse Service for residential trash service. The monthly charge, agreed to in an updated settlement agreement approved by the City Council in February, 2020, is annualized and placed on property tax bills. Per the settlement agreement, the refuse rate is increased annually (July 1) by the change in the consumer price index (CPI).

The City then receives this revenue as part of the regular remittance of property tax from the County Auditor-Controller's office. This revenue is offset by the payment to Athens

from the Public Works General Fund budget. (That is, a concomitant expense of $4.655 million can be found in the FY 2-24-25 Public Works General Fund budget.)

The second largest, single source of revenue in this category is from Paramedic Services. The City's ambulance service – provided by independent third party Falck Ambulance – collects and remits a portion of medical services charges back to the City. It is anticipated this service will provide $775,000 in revenue for FY 2024-25.

Another significant source of revenue is the $370,000 received by the City from other public safety agencies leasing space on the City's radio communications tower. This communication infrastructure is robust enough to provide bandwidth for other agencies – the Cities of Whittier, Vernon, Bell Gardens, and Huntington Park as well as the Montebello Unified School District – to utilize and pay a base lease and per radio charge to the City. There are agreements with each agency, indicating the per radio fee and expected annual revenue from each agency.

The City also receives about $183,000 for cell tower rental from Sprint and other telecommunications companies. There are also digital billboards on City property that provide approximately $487,000 in combined lease revenue from billboards along Telegraph Boulevard, facing Interstate 5, as well as newly converted billboards located through the City.

The host of community services classes and programs contribute over $392,500 in revenue. This source of revenue was zero for FY 2020-21 given the impacts of the pandemic but has bounced back since. Due to the pandemic, recreation classes were cancelled, as well as youth and adult sports programs, day and summer camps, and other programs impacted by social distance requirements.

This fiscal year assumes that normal community services programming will continue. In addition, Parks and Recreation staff worked with Finance to create new revenue object codes for improved tracking of this revenue as part of developing the FY 2023-24 budget. Old revenue object codes were being closed, and newly created codes used to help with tracking and management of this revenue stream.

Fines and Forfeitures

This category is projected to bring in $3.140 million to the General Fund (4.1% of total revenue). The largest source of revenue ($2.350 million) is from vehicle code fines. This

is revenue from traffic enforcement (e.g., speeding tickets). There is an additional $725,000 projected in parking fines. Impounded vehicles are projected to contribute another $65,000 in revenue.

Parking violation revenue was impacted in the second half of FY 2019-20 and for the majority of FY 2020-21 due to the pandemic. Two moratoriums on street sweeping related parking violations enforcement were imposed, leading to a drop in revenue. However, the moratorium was lifted and enforcement of all parking violations was in full effect for FY 2021-22. In addition, the City added Parking Enforcement Officers as well as contracted with a third-party security company to conduct street sweeping parking enforcement.

Transfers-In (Non-Operating)

Typically, non-operating revenue represents transfers in from other funds for cost reimbursement or other purposes. For FY 2024-25, this category represents 6.1% of General Fund revenue, or $4.400 million. The largest single source of non-operating revenue is the $4.400 million coming from the Retirement Fund (Fund 205). This is a relatively unique source of revenue, as only a handful of cites in California assess an override property tax.

The City of Montebello assesses a voter approved Property Tax Override (PTO) on all property. This additional property tax was first approved by Montebello voters in 1946, and re-approved in 1976 (Proposition A). This ad valorem tax on real property is set at a rate of $0.197875, per Municipal Code Section 3.28.020. All revenue collected from this source is deposited into Fund 205. This special tax may only be expended for purposes consistent with the intent of the tax. Generally, that means revenues of the tax are utilized to fund the City's obligations to CalPERS (i.e., Normal Cost and Unfunded Actuarial Liability expenses).

The transfer in from the Retirement Fund reimburses the General Fund for all Normal Costs (i.e., the related retirement costs of current employees). There is also a direct charge to Fund 205 for General Fund related unfunded actuarial liability (UAL) expenses. The City remits bi-weekly payments to PERS for normal costs expenses. Staff then complete a quarterly true-up of actual expenses and transfers funds from the Retirement Fund to the General Fund equal to the retirement expense for the preceding quarter. The Transit and Golf Enterprise Funds pay their own UAL and Normal Cost expenses directly and do not utilize Property Tax Override revenue.

The City issued $153.4 million in Pension Obligation Bonds (POBs) in May, 2020. The POBs completely extinguished the existing UAL for both safety and miscellaneous plans (based on the 2018 actuarial valuation report from CalPERS). The revenue in Fund 205 now pays for the debt service on the POBs, with sufficient funds left over to pay for normal costs. In addition, as UAL accrues in subsequent years, sufficient funding will be available in Fund 205 to completely pay those expenses, ensuring the City does not accrue UAL.

The additional $300,000 in non-operating revenue is the transfer from the Gas Tax Fund (Fund 200). This transfer represents the maintenance of effort (MOE) reimbursement of General Fund labor and contract work to repair and maintain (non-capital project) the City's streets and roadways. The City will receive more than $1.769 million in Gas Tax revenue in FY 2024-25, the bulk of which is programmed for various capital projects aimed at improving the City's roadways, as well as signal maintenance contract work and signs and markings for the City's roadways.

Another significant source of non-operating revenue is the Administrative Overhead charge to other funds ($3.701 million). The City utilizes results from the cost allocation plan – updated in Spring 2022 – to set the "overhead charges" to various non-General Fund funds. These "overhead charges" reimburse the General Fund for support provided by internal service departments (i.e., Finance, Human Resources, City Clerk, Administration, Information Technology, etc.) to funds such as Transit, CDBG, Proposition A, Measure R, etc. The updated cost allocation plan utilized various types of data to estimate the level of support provided to every fund. Staff then reviewed the amounts for reasonableness and assessed the charge only to those funds which actually receive support from internal functions.

Accurate cost allocation helps support the General Fund by having other funds "pay for" the service received. The $3.701 million in FY 2024-25 is an increase over the $3.498 million charged in FY 2023-24. Subsequent budgets will make adjustments to the "overhead charge" based on variables such as change in wages, increase in number of invoices and purchases orders processed, number of staff on payroll, etc. Making annual adjustments ensures other funds are paying their fair share of support received from General Fund operations.

Special Fund Revenue Categories[3]

Gas Tax (Highway Users Tax Account) and Road Maintenance and Rehabilitation Act (RMRA, SB 1)

The State of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. These allocations flow through the Highway Users Tax Account (HUTA), the familiar gasoline tax revenues that have been in place for decades, and the Road Maintenance and Rehabilitation Account (RMRA) which allocates much of the revenue from the Road, Repair and Accountability Act of 2017 (SB1 Beall).

California taxes on motor vehicle fuels include the gasoline tax, diesel fuel tax, and the use fuel tax. Taxes on fuel used for other motor vehicles are transferred to the state Highway Users Tax Account (HUTA) include:

- The "gasoline tax" and "diesel fuel tax" imposed on the use of vehicle fuels at the rate of 13 cents per gallon for diesel fuel and 18 cents per gallon for gasoline, which includes the 9 cent per gallon rate added by Proposition 111 (1994)

- The "use fuel tax" is imposed on vendors and users of motor vehicle fuels that are not taxed under either the gasoline or diesel fuel tax, such as liquefied petroleum gas, ethanol, methanol and natural gas (both liquid and gaseous) for use on state highways

- Variable rate per gallon gasoline diesel fuel excise taxes imposed in 2010-11 in a complicated arrangement known as the "fuel tax swap." The fuel tax swap replaced the previous Proposition 42 sales tax on gasoline.

Other transportation taxes are allocated to cities and counties through the Road Maintenance and Rehabilitation Account (RMRA) which allocates revenue from the Road Repair and Accountability Act of 2017 (SB1 Beall) to local streets and roads and other transportation uses. There was an attempt in 2018 to repeal SB1, which failed and hence this additional fuel tax has been preserved.

Revenue allocated through the RMRA includes:

[3] The City utilizes over forty separate funds to account for non-General Fund revenue (i.e., Special Revenue, Grants, Enterprise, etc.). The revenues described in this section represent a portion of the various Special Revenue, Grant Revenue and Enterprise Revenue received by the City. Refer to the "Other Funds" section of the budget book for a description of all remaining funds and their purposes.

- An additional 12 cents per gallon increase to the gasoline excise tax effective November 1, 2017.

- An additional 20 cents per gallon increase to the diesel fuel excise tax effective November 1, 2017 with half of the revenues going to the state Trade Corridor Enhancement Account (TCEA) and half to the RMRA.

- An additional vehicle registration tax called the "Transportation Improvement Fee" with rates based on the value of the motor vehicle effective January 1, 2018.

- An additional $100 vehicle registration tax on zero emissions vehicles of model year 2020 or later effective July 1, 2020.

The City of Montebello is projected to receive approximately $1.769 million from the "traditional" (i.e., non- RMRA/SB1) sources of gas tax (Fund 200), with an additional $1.629 million in RMRA revenue (Fund 201) in Fiscal Year 2024-25. (Since Montebello also has a large transit operation, there is an additional allocation of SB1 related revenue called "State of Good Repairs," which will total $2.236 million in FY 2024-25, and is recorded in Fund 202.)

As described above in the "Transfers In (Non-Operating)" section, $300,000 of traditional Gas Tax revenue (Fund 200) will be transferred to the General Fund. The remaining Gas Tax and RMRA (SB1) revenue can be utilized for various capital projects to improve the City's streets and roadways. The City's Capital Improvement Plan (CIP) details the various projects and their funding sources for this fiscal year. A detailed accounting of the projects can be found in the CIP section of this budget book.

On a summary level, the adopted CIP budget forecasts $3.318 million in traditional Gas Tax and $1.100 million in RMRA/SB1 revenue will be spent on various capital projects and allowed Maintenance and Operations (M&O) expenses in FY 2024-25. (The expanded Capital Improvement Program budget section in this budget book provides additional detail on the projects funded with these sources of revenue.)

Los Angeles County Metropolitan Authority (Metro) Local Return Funds

In the County of Los Angeles, there are four, one-half (1/2) cent sales tax measures that have been approved by voters over the past forty years to finance countywide transit developments and operations. These programs are administered by the Los Angeles County Metropolitan Transportation Authority (Metro). These four programs are: Proposition A, Proposition C, Measure R and Measure M Local Return Fund (LRF) programs.

By ordinance, Metro is responsible for administering the programs and establishing guidelines. The Proposition A tax measure was approved in 1980, the Proposition C tax measure was approved in 1990, Measure R was approved in 2008 and Measure M was approved in 2016. Collection of the taxes began on July 1, 1982; April 1, 1991; July 1, 2009; and July 1, 2017, respectively.

As a condition of voter approval, 25 percent of the Proposition A tax revenues, 20 percent of the Proposition C tax revenues, 15 percent of Measure R and 17 percent of Measure M tax revenues are earmarked for the Local Return Programs to be used by cities and the County of Los Angeles in developing and/or improving local public transit, para-transit and related transportation infrastructure. Local Return Funds (LRF) are allocated and distributed monthly to jurisdictions on a "per capita" basis by Metro. Eligible expenditures are outlined in Metro's Adopted Local Return Program Guidelines.

The City of Montebello utilizes these funds for a variety of transit and road maintenance services. In December 2019, the City issued sales tax revenue bonds backed by Measure M (2019A), Measure R (2019B) and Proposition C (2019C) revenue. The total $24.945 million in bond proceeds will be used to pave and improve residential streets and major arterial roadways in the City as part of the “Paving the Way Program.” The first phase of this program was completed in June, 2021. Additional phases will be forthcoming, paving additional residential streets as well as improving arterial and other major streets in the City. The adopted FY 2024-25 CIP budget contains funding for “Paving the Way” projects.

The annual debt service on these bonds is paid by the revenue received from each LRF source: Measure M, Measure R and Proposition C. Montebello is able to accomplish immediate improvements to roads, while utilizing non-General Fund revenue to pay debt service on the sales tax revenue bonds.

Montebello is projected to receive $1.764 million in Proposition A (Fund 210), $1.465 million in Proposition C (Fund 215), $1.109 million in Measure R (Fund 220), and $1.254 million in Measure M (Fund 222) revenue. Debt service on the 2019 Series A, B, C bonds will utilize the majority of the annual revenue from Proposition C, Measure M and Measure R funds: $704,600 for Proposition C, $595.700 for Measure M and $532,300 for Measure R. Funds remaining after debt service is paid will be programmed for other capital projects, as allowed by Metro program guidelines. (See the CIP section of the budget book for details on how the remaining funds will be used in FY 2024-25.)

The Proposition A revenue is primarily utilized to supplement Transit related Metro funding. It should be noted the City receives two distinct tranches of Proposition A funding: one stream is recorded in the Transit Enterprise Fund (Fund 600) and is utilized

solely for Montebello Bus Lines operational expenses; the second stream is programmed by Public Works for various capital improvement project uses.

Proposition A revenue is more restricted, as the primary focus is on transit related improvements. However, there are various capital projects where the "Public Works" stream of funding can be utilized to positively impact streets and roadways utilized by Montebello Bus Lines. The share of Proposition A revenue received by Transit operations is above and beyond the LRF amount described above -- $6.059 million for FY 2024-25.

Transit Operational Revenue Categories

The Montebello Bus Lines (MBL) receives operating and capital revenue from myriad sources: riders paying for per trip service, operating grant revenue from the Los Angeles County Metropolitan Transportation Authority (Metro) and Federal Transit Agency (FTA), capital revenue from the State of California, and various State and Federal grant revenue.

Charges for Services revenue for FY 2024-25 is forecasted to be $1.961 million. This category is comprised primarily of bus fare revenue, $1.700 million. This source of revenue was drastically and negatively impacted by the pandemic and has been recovering over the past three fiscal years. Early in the pandemic (Spring and Summer, 2020), fare collection was suspended, as riders loaded from the rear of buses in order to provide social distancing to drivers. Then, bus service was suspended at the height of statewide shelter in place orders, with revenue falling to $1.226 million in FY 2020-21. This source of revenue has picked up, $1.835 million in FY 2021-22, and $1.677 million in FY 2022-23.

The largest source of operating revenue for the Transit Department is Operating Grants, totaling $32.845 million for FY 2024-25. Metro provides Montebello Transit operations specific funding as part of the transportation sales tax revenue collected (and explained in the previous section). Proposition A Discretionary Operating revenue provides $6.059 million towards operations, with Proposition C providing over $2.961 million for various purposes: security, operating, etc. Measure R and Measure M provide over $9.799 million in total towards Transit operations. Finally, there is $11.649 million in Metro Transportation Development Act (TDA) revenue for operations.

In addition to Metro and fare revenue that is utilized to support operations, Transit receives revenue from the State's Gas Tax that is used for capital and equipment

expenses. On April 28, 2017 Governor Brown signed Senate Bill (SB) 1 (Chapter 5, Statutes of 2017), known as the Road Repair and Accountability Act (RMRA) of 2017. A portion of SB 1 revenue will provide approximately $105 million annually to transit operators in California for eligible transit maintenance, rehabilitation and capital projects. This investment in public transit will be referred to as the State of Good Repair (SGR) Program.

The SGR Program is funded from a portion of the Transportation Improvement Fee on vehicle registrations due on or after January 1, 2018. These funds will be allocated under the State Transit Assistance (STA) Program formula to eligible agencies. Half of the funds are allocated according to population and half according to transit operator revenues. This program demonstrates California's commitment to clean, sustainable transportation, and the role that public transit plays in that vision. While SB 1 addresses a variety of transportation needs, this program has a specific goal of keeping transit systems in a state of good repair, including the purchase of new transit vehicles, and maintenance and rehabilitation of transit facilities and vehicles.

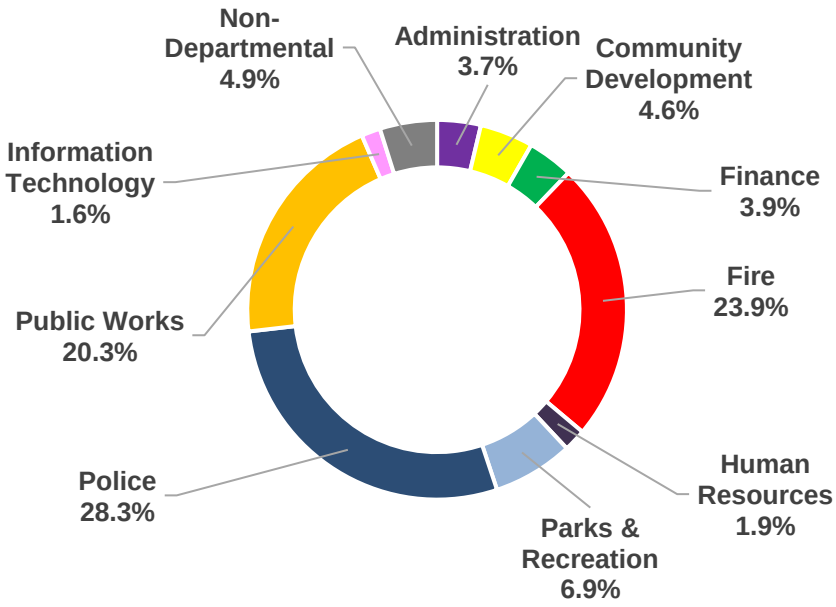
The City records this revenue in a separate fund (Fund 202): SB1 Transit – State of Good Repairs. For FY 2024-25 it is estimated the City will receive $2.236 million in SGR revenue.

Transit also receives various State and Federal grants, earmarked typically for capital, infrastructure and equipment uses. In prior years, the City has utilized between $2.400 and $5.400 million in various grants for bus purchases, transit facility improvements, and other allowed uses. All Transit-specific grant revenue and expenditures are recorded in Fund 270. Details on the revenue and expenses in Fund 270 can be found in the budget book, on pages devoted to this specific fund.

City of Montebello
Expenditure Descriptions and Analyses
General Fund and Other Fund Sources

The City of Montebello records expenditures across all funds, departments, divisions, object codes, project codes, programs and grants depending on the type of expenditure: full-time wages, hourly/part-time wages, health benefits, contract and professional services, office supplies, equipment repair and maintenance, postage, retirement expenditures, advertising, fuel, utilities, etc.[1]

The majority of day-to-day operations are funded utilizing General Fund resources (see the "Revenue Descriptions and Analyses" section in this budget book for detailed information about the source of funds utilized by the City to provide a full-range of services to residents and customers). The chart below presents an overview of expenditures by department and the percentage composition relative to total General Fund appropriations for FY 2024-25:



[1] The budget book includes an appendix with the City's "Chart of Accounts," listing all funds, object codes, grants, and other components to the account codes utilized to record revenue and expenses. Please refer to that appendix for greater detail on how the City records financial activity.

City of Montebello
Expenditure Descriptions and Analyses
General Fund and Other Fund Sources

The table below provides an overview of General Fund expenditures by major category, across all departments, with a comparison between adopted budgets and actuals from FY 2020-21 through FY 2024-24. As can be seen, salaries and wages (full-time and part-time, as well as overtime) comprise the largest expenditure category for the General Fund, followed by maintenance and operations (supplies, contract services, utilities, equipment, etc.):

Expenditure Category	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
Regular Salaries	20,550,698	21,891,867	25,462,584	26,983,400	26,983,400
Pat-Time Salaries	1,577,441	1,745,790	1,907,871	1,963,600	1,963,600
Overtime	4,185,392	4,409,339	5,049,506	4,488,100	4,488,100
Benefits	6,199,045	5,982,562	6,749,111	6,655,400	6,655,400
Retirement	4,273,098	4,500,337	5,038,852	5,185,600	5,185,600
Supplies	1,695,288	2,211,538	4,161,881	2,311,950	2,311,950
Equipment	5,664,355	651,300	748,186	655,100	655,100
Contract Services	14,060,472	15,344,808	18,666,026	16,943,000	16,943,000
Utilities - Fuel	3,995,454	4,160,871	4,537,448	4,512,300	4,512,300
Vehicle Maint	470,896	461,734	689,612	535,900	535,900
Miscellaneous	916,628	197,018	506,154	192,900	192,900
Transfers	471,300	-	3,613,179	-	-
Debt Service - Rent - Notes	2,192,738	3,168,091	2,429,925	2,225,200	2,225,200
Miscellaneous Other	1,251,629	676,315	510,055	25,000	25,000
Capital	1,880,067	914,063	145,258	10,000	10,000
	69,384,501	**66,315,633**	**80,215,648**	**72,687,450**	**72,687,450**

The table below summarizes the expenditure types above into three broad categories: salary and benefits, maintenance and operations and debt and lease payments, and presents their relative percentage of the total General Fund budget:

	2024-25 Adopted Budget	% of Budget
Salary and Benefits	47,267,300	62.1%
Maintenance Operations	25,553,500	33.6%
Debt and Lease Payments	3,280,100	4.3%
	76,100,900	**100%**

As a full-service city (i.e., a city with its own Police and Fire Departments), Montebello's General Fund expenditures are focused on salary and benefits, which is typical of full-service cities. Over 62% of the FY 2024-25 adopted budget is dedicated to paying for

staffing: salaries, health benefits, overtime, retirement expenses (CalPERS),[2] etc. Maintenance and Operations is 33.6% with the remaining 4.3% for debt and lease payments.

The table below shows the same categories for FY 2023-24 for comparative purposes:

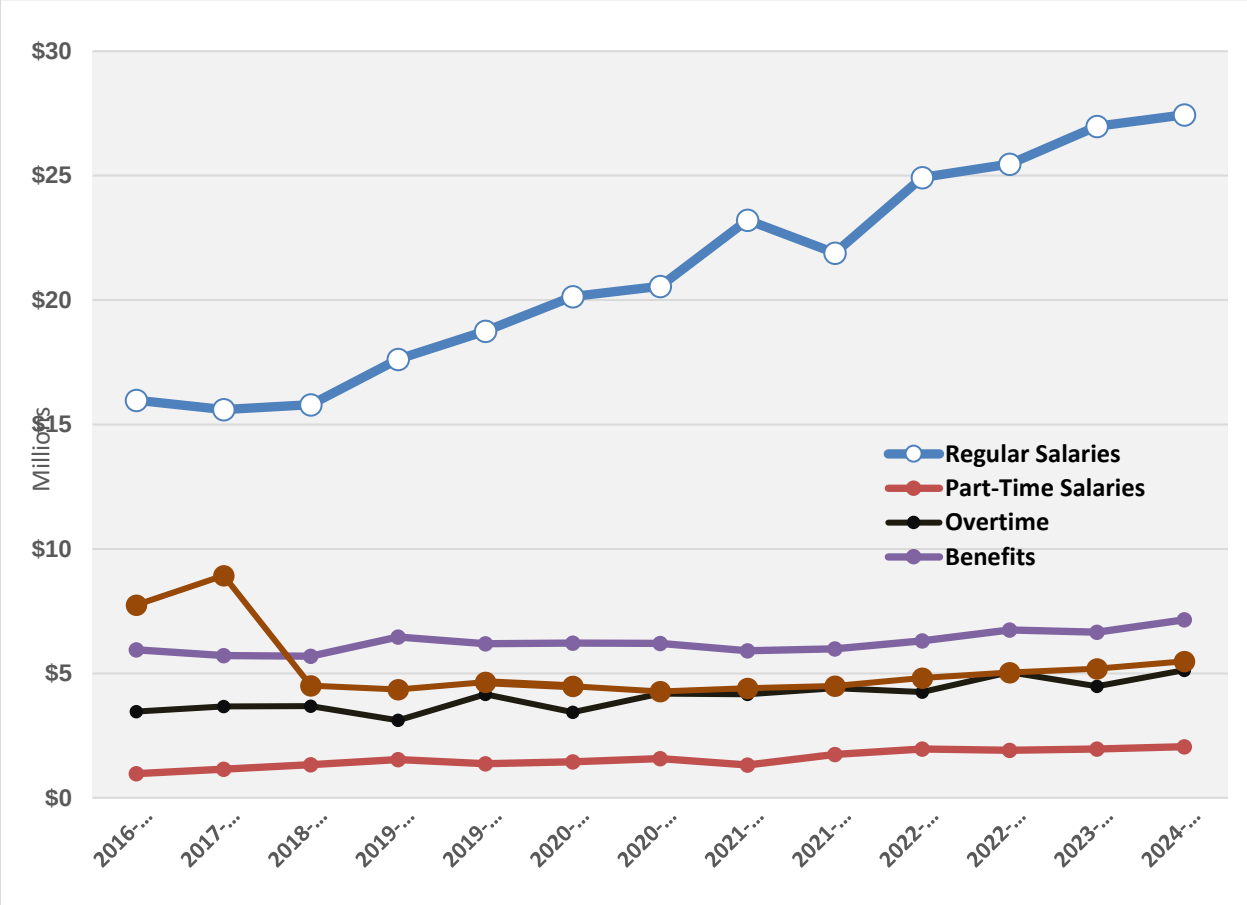
	2023-24 Adopted Budget	% of Budget
Salary and Benefits	45,276,100	62.3%
Maintenance Operations	25,151,150	34.6%
Debt and Lease Payments	2,260,200	3.1%
	72,687,450	**100%**

The pages that follow provide a more detailed description of these three major General Fund expenditure categories.

Salaries and Benefits

This category accounts for full-time and part-time wages, overtime, health insurance, dental, vision and life insurance benefits, long-term/short-term disability, and retirement expenses (i.e., PERS Normal Cost). The graph below shows historical trends of the major salary and benefit categories (General Fund) since FY 20216-17:

[2] As noted in the "Revenue Descriptions" section of this budget book, the General Fund is reimbursed from the Retirement Fund for all PERS related expenses.



The upward trend in Regular Salaries is from two primary reasons: 1) the addition of full-time positions over the last five budget years (117.0 FTE, excluding Transit); and, 2) salary adjustments from labor negotiations culminating in new labor agreements approved in May, 2022, with updated Police agreements approved in June of 2023.

From FY 2016-17 to 2018-19 regular salary expenses averaged $15.790 million per year. The succeeding three fiscal years (2019-20 – 2022-23) – reflecting a time of organizational expansion – saw regular salaries average $21.664 million per year. For FY 2023-24 and FY 2024-25 the adopted budgets averaged $27.214 million. As noted above, this increase is due to two primary reasons: the addition of full-time positions necessary to respond to service needs of the community, and approval of new MOUs granting wage increases as well as improving special pays such as longevity, education incentives, etc for Public Safety employees (i.e, Fire and Police).

This relatively steep and recent increase to regular salary costs must be kept in perspective. The City of Montebello was critically understaffed in several key areas that provide front-line customer service to the public: Public Works street and facility maintenance and engineering, Building and Planning services, Finance, and Parks and Recreation, as well as administrative (non-sworn) staff in Fire. Over the last several years "line-staff" positions have been added – and filled – in order to provide improved service to the public, with added stability and professionalism a positive offshoot.

The pay increases included in the 2019-2021 Memoranda of Understanding (MOU) were aimed at both retention and recruitment. In the following pages there is a broader discussion of the MOUs approved by the City Council (Spring, 2022 and Spring of 2023 for both Police associations) and how they will improve recruitment and retention improvements by implementation of the classification and compensation plan that brought wages to "market rate" by FY 2023-24.

The FY 2024-25 salary and benefit budget is built around a philosophy and method of costing all filled positions at a given point in time. Allowances are then made for vacant positions authorized in the table of organization/master position control. During the budget process, Finance works with each department to 1) determine whether a vacant position will be filled in the upcoming fiscal year, and 2) approximately when the department plans to recruit. This process leads to more accurate budgeting for vacant and new positions, without overstating their impact on the adopted budget.

For example, if a vacant Police Officer position exists, Finance will work with the Police Department and determine if they plan to recruit so the position is filled as of July 1. Other departments may want to wait until later in the fiscal year to fill a vacant position, based on organizational need. In that case, Finance estimates how many months the position will remain vacant and estimates costs on a pro-rata basis. For example, if a Department indicates recruitment for a vacant position will occur in October, and using a standard three month recruitment timeline, only six months of salary and benefits will be included in the budget (assuming the new incumbent begins in January).

Any wage and/or benefit changes in the current Memoranda of Understanding (MOU) are accounted for in the FY 2024-25 budget for regular salaries (this category also records special pays calculated as a percentage of salary). Updated MOUs were approved over several City Council meetings in April and June, 2022 for nine of the ten employee

associations. In Spring of 2023, successor MOUs were approved for MPOA (Police Offices, Corporals and Sergeants) and MPMA (Police Lieutenants and Captains).

The FY 2024-25 budget represents the financial impact of the third (and final) year of the MOUs for non-Police associations, and the second year for the MPMA (Police Management) employees. The MOU for Police Officers, Corporals and Sergeants (MPOA) expired as of June 30, 2024. Negotiations were ongoing when the budget was adopted. Therefore, the FY 2024-25 budget does not include any changes which might occur once a successor MOU is approved for MPOA employees.

The focus of the round of MOU negotiations culminating in approval of new MOUs in Spring 2022 was bringing all job classification salary ranges to market. A classification and compensation study was conducted, the first professionally completed, comprehensive study done in the history of Montebello. In addition to modernizing job titles, the study determined market salary ranges for all positions in Montebello based on a group of twelve similar cities[3] in the greater Los Angeles region. The majority of job classifications reached market rate – as determined by the survey of the twelve cities – by July, 2022, with all remaining positions reaching market by July, 2023.

Given the unique nature of the last round of labor negotiations, traditional, across the board cost of living adjustments were not implemented. Depending on the job classification, salaries would be adjusted accordingly. The study found some positions were more than twenty percent (20%) behind market, with 83% of all positions at or below market. Allowances were made to account for all positions moving at different rates, with additional funding allotted for standard merit increases which occur annually as part of the performance evaluation process.

The MOUs approved in Spring 2022 continued the practice of having employees pay their full share of retirement costs. For all safety units (Police and Fire), employees pay the full 9.0% amount (for classic 2.7% at 55 benefit members) as of January 1, 2021. In addition, as part of prior MOU negotiations, all safety employees contribute an additional 3.0% towards the employer share of retirement costs, attaining a total contribution rate of 12.0%. At the same time, all non-safety employees pay the full 8% (classic) employee

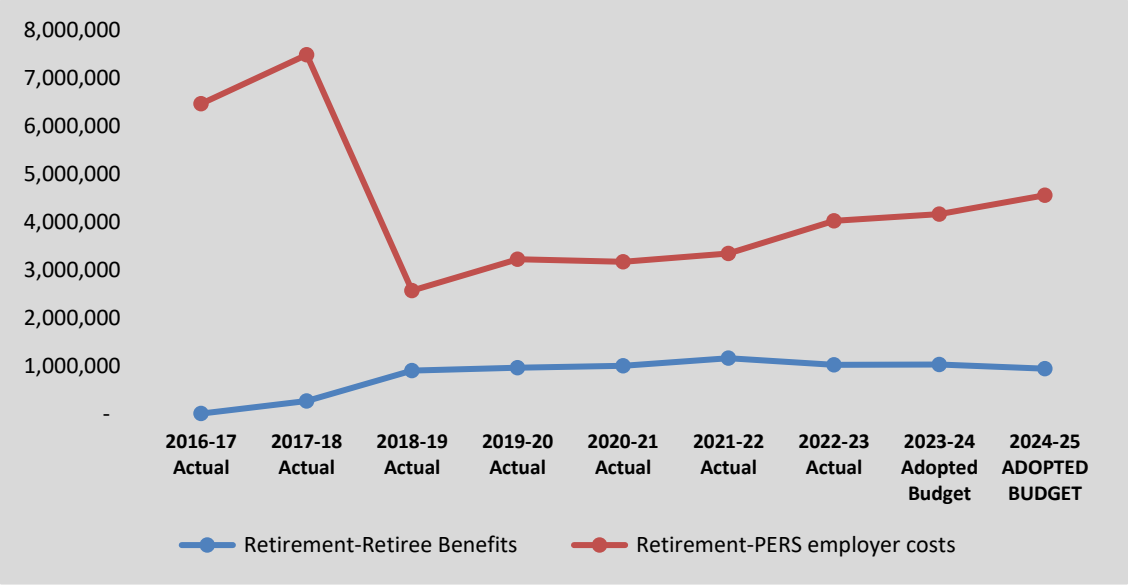
[3] "Similarity" was determined by organizational composition and relative complexity of the agency. For example, cities were chosen with their own Police and Fire operations, and certain cities with Transportation Departments were also included. The goal of establishing the "market" was to find cities with operations similar to Montebello, with the assumption that like positions conducted similar duties in the comparator agencies.

cost. As per PEPRA guidelines, all employees new to a PERS agency as of January 1, 2013 pay their full share of retirement costs (defined as 50% of the Normal Cost).

Retirement related costs are broken up into Normal Cost expenses (those related to current employees) and Unfunded Actuarial Liability (UAL) expenses (those related to accrued liability for current and former employees). The City of Montebello has assessed a Property Tax Override ad valorem tax on all real property since 1946, when first approved by voters. The revenue from the Property Tax Override (PTO) is used to pay for all General Fund related pension expenses. (More detailed information on the PTO can be found in this budget book in the "Revenue Description and Analysis" section.)

The UAL payments are made directly from the Retirement Fund (Fund 205), and Normal Cost expenditures made by the General Fund are reimbursed from the Retirement Fund on a quarterly basis through a non-operating revenue "Transfer In." The Transit Fund pay for their share of pension related costs directly and do not utilize PTO revenue. As described in further detail in the "Revenue Description and Analysis" section of this budget book, the City issued Pension Obligation Bonds (POBs) in May, 2020 to fully address the outstanding UAL for both safety and miscellaneous retirement programs (as per the 2018 CalPERS actuarial valuation).

The graph below shows the recent trend in three retirement related expenses, with further explanation in the paragraphs that follow:



General Fund Normal Cost related expenditures – those associated with active employees – are projected to be up when comparing FY 2024-25 to prior years (9.4%, or $390,400 vs. the FY 2023-24 adopted budget). The entire cost will be transferred from the Retirement Fund (Fund 205), reimbursing the General Fund. As noted above, all employees are now paying their share of employee PERS retirements costs: either 8% for miscellaneous or a total of 12% for safety. Even as the City has added much needed staff, and as the PERS employer rate continues to increase, actual costs are beginning to level off for two primary reasons: 1) classic employees now paying their full share of retirement costs; and, 2) more PEPRA employees are joining the City's workforce.[4]

This second reason has to do with the fact that the benefit afforded PEPRA employees (i.e., 2.0% at 62 for Miscellaneous) costs less than that for classic employees – both safety and miscellaneous. As the City's workforce grows, and more PEPRA employees are added, the City's overall pension related costs will level out, and year-over-year increases will not be as sharp.

These trends can be seen in the red line in the graph above: a large drop in actual retirement related expenses between FY 2017-18 and 2018-19. Retiree benefit costs are up from FY 2017-18, with recent increases due to a "two-year golden handshake" program initiated in December 2020. That program accelerated retirements, which allowed the City to hold many positions vacant, or fill them with lower cost PEPRA employees.

Costs related to retiree health benefits (Other Post-Employment Benefits [OPEB]) are budgeted at $935 thousand for FY 2024-25. This share of OPEB costs to the General Fund accounts for the various payments made to/for retirees to provide health insurance after retirement. There are various programs the City offers to employees depending on the bargaining unit to which they belonged when retiring, and whether they are safety or non-safety. Essentially, the City provides payment towards a retiree's monthly health insurance expense, and that cost is recorded accordingly in the General Fund or Transit Fund.

[4] As of January 2013, all new employees (or those re-joining a PERS agency after a 6 month break in service) in the State of California are enrolled in defined benefit plans that are less generous than "Classic" members. For example, Miscellaneous PEPRA employees are enrolled in the 2% @ 62 program, where "Classic" members could be in any number of formulas ranging from 2% @ 55 to 2.7% @ 55.

The remaining categories – health, vision, dental and life insurance benefits, long-term/short-term disability, etc. – are budgeted utilizing current costs and prior year actuals at the employee level to determine an estimated cost for the fiscal year. The goal is to budget every position – whether filled or vacant – as accurately as possible to provide an overall salary and wage budget for each Department based on operations (i.e., a fully-burdened cost per employee).

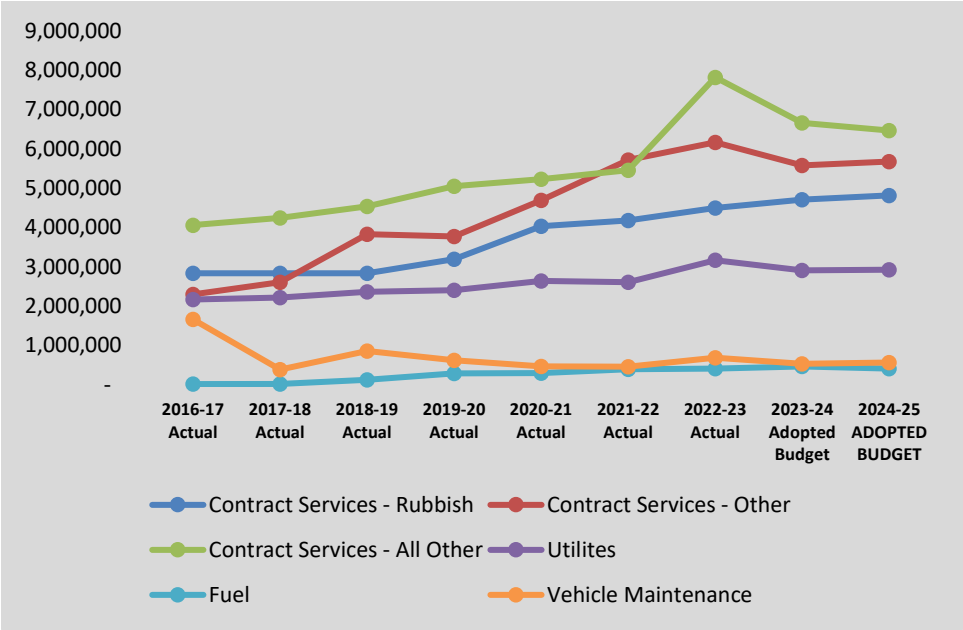
As with any budget, it is a plan and as the fiscal year progresses, unanticipated vacancies and hirings occur. The quarterly budget updates track salary and benefit expenditures and where necessary, adjustments are made to ensure Departments remain within budget.

Maintenance and Operations

More than one-third of the General Fund budget (33.6%) in FY 2024-25 is dedicated to a varied number of expenditures categorized as Maintenance and Operations: office supplies, medical supplies (Fire Department), office equipment, computer hardware and software, tree trimming, custodial services, legal services, street sweeping, graffiti abatement, landscaping services, utilities (electricity, gas, water, telephone), vehicle repair and maintenance, bank fees, gasoline and diesel fuel, and other needs.

The majority of Maintenance and Operations expenditures (81.6% or $20.847 million out of a total of $25.554 million) fall into one of six broad categories: rubbish, other contract services, utilities, fuel, vehicle maintenance, and all other contract services. These six categories comprise 27.4% of the total General Fund adopted budget for FY 2024-25 ($20.847 million out of a total of $76.101 million). The table and graph below provide a summary of these major categories:

Expenditure Category	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 ADOPTED BUDGET
Contract Services - Rubbish	3,197,421	4,034,954	4,175,133	4,491,251	4,707,600	4,814,600
Contract Services - Other	3,774,710	4,689,587	5,718,076	6,163,217	5,578,000	5,671,000
Contract Services - All Other	5,049,255	5,228,368	5,451,535	7,815,513	6,657,400	6,460,700
Utilites	2,401,654	2,643,507	2,611,589	3,165,754	2,908,600	2,922,300
Fuel	288,321	298,167	392,460	409,556	466,900	412,700
Vehicle Maintenance	626,456	470,896	461,734	689,612	535,900	565,700
	15,337,817	**17,365,479**	**18,810,527**	**22,734,903**	**20,854,400**	**20,847,000**



The “Contract Services – Rubbish” category accounts for the Athens residential refuse franchise costs. As detailed in the “Revenue Descriptions and Analysis” section of this budget book, the City assesses and collects refuse charge revenue through property tax. The County of Los Angeles places the annual refuse charge on property tax bills and remits the revenue to the City on a regular basis. The City then passes this revenue through to Athens. The cost is revenue neutral, as the City collects exactly the amount necessary to remit to Athens for their refuse service. Per a settlement agreement reached in February 2020, annual inflation adjustments are required to the monthly refuse charge. City staff works with the County of Los Angeles to update the refuse charge and ensure the new amount (effective July 1 of each year) is placed on property tax rolls.

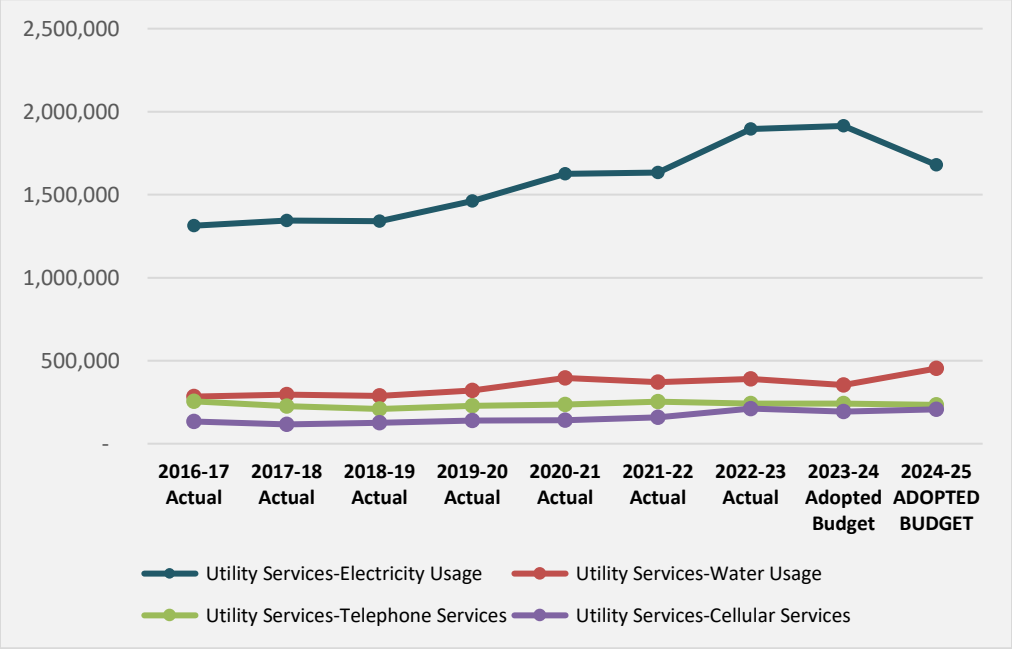
The “Contract Services – Other” category of $5.671 million is the account code utilized for the majority of contract services “Contract – Services - Outside Contracts.” There is a wide variety of contracts that fall within this category: 24/7 Information Technology support, rodent and pest control, HVAC repair and maintenance, crossing guards, jail staffing, animal control (Southeast Area Animal Control Authority), Motorola radio service (public safety), Fire dispatch services (City of Glendale), public safety background investigators/polygraph testing, electrical maintenance, plumbing services, legislative advocacy, etc. The City utilizes a wide range of outside contract services to augment and provide the services that resident have come to depend upon.

The “Contract Services – All Other” category of $6.461 million in appropriations provides for landscaping, graffiti removal, street sweeping, tree trimming, sewer maintenance, engineering, auditing, legal and other related contract services. While the City is full service, providing Police, Fire, Public Works, Recreation, Transit, Community Development, Finance, Information Technology and Human Resources functions to residents and customers, there are a number of duties where third-party contracts are necessary in order to provide a specialized or technical service.

For example, the City spends $1.0 million for street sweeping and $600,000 for graffiti removal. Both are vital services that can be provided more efficiently by using a third-party contractor. Landscaping and tree trimming services are also provided by contract: $440,000 and $400,000 annually (respectively). Montebello does not have in-house legal services and has budgeted $920,000 in FY 2024-25 for various needs (general legal, employee relations, cannabis, etc.).

Utility services are comprised of electricity, water, telephone, cellular, gas, internet and cable expenses ($2.922 million). The largest single utility expense is electricity, forecasted to be $1.680 million in FY 2024-25.

The graph below shows the expense and budget trend back to FY 2016-17 of the four utility services that cost the most: electricity, water, telephone (hard line) and cellular:



Montebello's fleet of Fire, Police, Public Works, Code Enforcement, Parks and Recreation and general services vehicles require fuel, hence the $412,700 budgeted in FY 2024-25 (i.e., regular unleaded and diesel). The majority of fuel expenditures are in the Transit Enterprise Fund ($1.549 million). The vehicle maintenance budget of $565,700 covers non-Transit fleet operations, providing upkeep to the various vehicles utilized by City operations. The single largest item is "Vehicle Repair and Service" ($557,500), which accounts for preventative and related maintenance. The City utilizes third party vendors for these (non-Transit) services.

The City began a wholesale replacement of its aging fleet in FY 2020-21 – with a focus on Police, Fire, Code Enforcement and Public Works vehicles over the past four years. It should be noted that in 2022 and 2024, the City purchased one Fire Truck and two Fire Engines. These large capital purchases (totaling more than $3.0 million) are financed. The "Debt and Lease Payments" section below will discuss this in greater detail. As more (older) vehicles are replaced, maintenance costs should decrease as the newer vehicles cost less for non-routine maintenance.

The City's liability insurance – estimated at $1.275 million – is another significant expenditure that falls out of the traditional M&O category. This amount covers the General Fund portion of liability insurance premiums and estimated claims pay-outs. There is a similar expense in the Transit Fund that accounts for Transit's share of liability insurance premiums and claims.

Debt and Lease Payments

This category of $3.255 million pays for long-term equipment leases, notes, energy efficiency and solar project financing and the General Fund's share of debt issuance. The $1.030 million increase is from two new financing expenses in FY 2024-25

There are two fire trucks (KME 2015 and KME 2019) the City leases, totaling $140,000 in annual lease payments. The 2015 fire truck lease payment ends in FY 2023-24, and the 2019 lease payment ends in FY 2028-29. The Fire Department recently acquired a new Fire Truck, and lease payments begin in FY 2024-25. The $450,000 in annual lease payments increases the "Debt and Lease Payments" category from FY 2023-24.

The General Fund also pays a portion of debt service on 2014 Series A, B, C bonds, with expenses recorded in the Non-Departmental section of the budget (see the "Finance Department" in the budget book for details). The total General Fund share is $1.511

million, with debt service on Series B ending in FY 2026-27 and Series C in FY 2024-25. (Series C debt service is paid by the Golf Course Enterprise Fund.)

There is a new financing charge for FY 2024-25 related to the citywide solar panel installation project. The $560,700 expense is the General Fund's share of this project (with a portion charged to the Transit Fund for solar panels placed at the Transit Corporate Yard). The intent of the project is to reduce electricity expenses so that annual financing costs are covered by these "savings." The project is currently under construction and any potential savings will not be realized until FY 2025-26. However, financing costs have begun, and the new expenses are reflected for the first time in the FY 2024-25 budget.

There are no new financing expenses anticipated in the near future. Therefore, this expenditure category will see reductions as some debt service costs end with the maturity of the associated bonds.

City of Montebello
Outstanding Debt Issuances
Descriptions and Debt Schedules

The City has an “A+” issuer credit rating from S&P Global Ratings, with a “stable” outlook. The City of Montebello currently has the following outstanding debt issuances:

Governmental Activities

- 2014B Lease Revenue Refunding Bonds
- 2014C Lease Revenue Refunding Bonds
- 2019ABC Sales Tax Revenue Bonds
- 2020 Pension Obligation Bonds
- 2022B Lease Revenue Bonds

Business-Type Activity

- 2014A Lease Revenue Refunding Bonds
- 2014C Lease Revenue Refunding Bonds (Golf Course share)
- 2016A Lease Revenue Bonds
- 2019A Lease Revenue Refunding Bonds
- 2020 Pension Obligation Bonds (Transit Fund share)
- 2022A Lease Revenue Bonds

Successor Agency/Housing Successor Agency

- 1999 Montebello Hills Tax Allocation Parity Bonds, Series B (matured March, 2024)
- 2007 Montebello Hills Tax Allocation Parity Bonds, Series B (Taxable) (matured March 2024)
- 2007 South Montebello Tax Allocation Parity Refunding Bonds, Series A (Taxable)
- 2015 Subordinated Tax Allocation Refunding Bonds, Series A (Tax-Exempt) / Series B (Taxable)
- 2002 Montebello Housing Tax Allocation Bonds

City of Montebello
Outstanding Debt Issuances
Descriptions and Debt Schedules

GOVERNMENTAL ACTIVITIES

2014B Lease Revenue Refunding Bonds

The City issued these bonds on September 10, 2014 in the amount of $10.040 million, which defeased $12.595 million of principle due on the 2000 Certificates of Participation (COPs). The bonds are payable from lease payments as rental for certain public facilities consisting of the City Hall and Police Department. Interest rates range from 0.30% to 5.0%, with the outstanding balance as of June 30, 2023 was $3,705,000.

Annual debt service for the two prior fiscal years plus three additional years is shown below:

2014B Lease Revenue refunding Bonds			
	Principal	Interest	Total
FY 2022-23	$ 820,000	$ 205,740	$ 1,025,740
FY 2023-24	$ 860,000	$ 163,750	$ 1,023,750
FY 2024-25	$ 905,000	$ 119,625	$ 1,024,625
FY 2025-26	$ 945,000	$ 73,375	$ 1,018,375
FY 2026-27	$ 995,000	$ 24,875	$ 1,019,875
FY 2027-28	***PAID OFF***		

2014C Lease Revenue Refunding Bonds

The City issued these bonds in the amount of $5.395 million on September 10, 2014, which defeased the 2001 COPs. Bonds are payable from lease payments made as rental for certain public facilities consisting of the City Hall and Police Department. The interest rates on the 2014 Series C bonds range from 0.40% to 4.07%.

This bond issue is shared between the General Fund and the Golf Course Enterprise Fund (76.4% and 23.6% respectively). The outstanding balance as of June 30, 2023 was $1,386,660. This bond issue will be fully paid off in FY 2024-25.

Annual debt service for the prior two fiscal year plus the remaining one year is shown below (General Fund portion):

2014C Lease Revenue Refunding Bonds - GOVERNMENTAL FUNDS			
	Principal	Interest	Total
FY 2022-23	$ 439,300	$ 45,584	$ 484,884
FY 2023-24	$ 462,220	$ 28,689	$ 490,909
FY 2024-25	$ 485,140	$ 9,873	$ 495,013
	PAID OFF AS OF NOVEMBER 2024		

2019ABC Sales Tax Revenue Bonds (2019ABC STRBs)

On December 10, 2019, the City issued $24,945,000 in Sales Tax Revenue Bonds (STRB), 2019 Series A,B,C, for "Paving the Way" citywide road construction and improvement project. The bonds are secured by pledged Measure M, Measure R, and Proposition C sales tax revenues derived by Los Angeles County transportation sales tax levies approved by the voters. Interest rates on the 2019 ABC STRBs range from 4.0% to 5.0%. Annual installments of $830,000 to $1,265,000 are due 2021 through 2040.

The annual requirements to amortize the 2019ABC STRBs are as follows (through FY 2027-28):

2019ABC Sales Tax Revenue Bonds			
	Principal	Interest	Total
FY 2022-23	$ 905,000	$ 931,138	$ 1,836,138
FY 2023-24	$ 935,000	$ 894,938	$ 1,829,938
FY 2024-25	$ 975,000	$ 857,538	$ 1,832,538
FY 2025-26	$ 1,020,000	$ 818,538	$ 1,838,538
FY 2026-27	$ 1,055,000	$ 777,738	$ 1,832,738
FY 2027-28	$ 1,105,000	$ 724,988	$ 1,829,988

2020 Pension Obligation Bonds (POB)

On May 27, 2020, the City issued Pension Obligation Bonds (POB), Series 2020 for $153,425,000 which was used to pay down the City's unfunded actuarial liability (UAL) to the California Public Employees' Retirement System (CalPERS). Interest rates on the 2020 POBs range from 1.94% to 4.3% and will mature in 2045.

The City's share (73.33%) in the 2020 POB is $108.679 million and the Transit Fund's share (26.67%) is $39.526 million. The annual combined General Fund and Transit Fund debt service through FY 2027-28 is shown below:

2020 Pension Obligation Bonds (Govt. & Business)			
	Principal	Interest	Total
FY 2022-23	$ 5,295,001	$ 5,200,233	$ 10,495,234
FY 2023-24	$ 5,410,000	$ 5,085,173	$ 10,495,173
FY 2024-25	$ 5,540,000	$ 4,955,171	$ 10,495,171
FY 2025-26	$ 5,675,000	$ 4,816,505	$ 10,495,171
FY 2026-27	$ 5,840,000	$ 4,655,902	$ 10,495,171
FY 2027-28	$ 6,010,000	$ 4,481,870	$ 10,491,870

2022B Lease Revenue Bonds (Topgolf)

On December 15, 2022, the Financing Authority issued 2022 Lease Revenue Bonds Series B (taxable) in the amount of $55,965,000 to finance a portion of he costs of a Topgolf entertainment complex. The Bonds are payable from Improvement Rent made Topgolf to the City under a sublease agreement.

Interest rates on the 2022 Series B Lease Revenue Bonds range from 5.15% to 6.50%. The outstanding balance as of June 30, 2023 was $55,965,000.

The annual debt service through FY 2024-25 is shown below:

2022B Lease Revenue Bonds (Topgolf)			
	Principal	Interest	Total
FY 2023-24	$ 805,000	$ 6,450,739	$ 7,255,739
FY 2024-25	$ 1,630,000	$ 3,466,498	$ 5,096,498
FY 2025-26	$ 1,720,000	$ 3,380,108	$ 5,100,108
FY 2026-27	$ 1,810,000	$ 3,286,368	$ 5,096,368
FY 2027-28	$ 1,915,000	$ 3,185,008	$ 5,100,008

BUSINESS-TYPE ACTIVITY

2014A Lease Revenue Refunding Bonds

The City issued $2.755 million in bonds on September 10, 2014, which defeased the outstanding principal due on the 1999 COPs. The bonds are payable form lease payments made as rental for certain public facilities consisting of the City Hall and Police Department. Interest rates on the Series 2014A bonds range from 0.30% to 3.50%, with an outstanding balance as of June 30, 2023 of $1,265,000.

Annual debt service for the prior two fiscal years plus the remaining four years is shown below (Golf Course Fund portion):

2014A Lease Revenue Refunding Bonds			
	Principal	Interest	Total
FY 2022-23	$ 190,000	$ 44,538	$ 234,538
FY 2023-24	$ 195,000	$ 37,813	$ 232,813
FY 2024-25	$ 200,000	$ 31,888	$ 231,888
FY 2025-26	$ 205,000	$ 25,813	$ 230,813
FY 2026-27	$ 215,000	$ 19,244	$ 234,244
FY 2027-28	$ 220,000	$ 11,900	$ 231,900

2016A Lease Revenue Bonds

On October 16, 2016 $54.860 million in Lease Revenue Bonds were issues to finance the acquisition, construction and equipping of a Hilton Hotel Project: Home2Suites. The bonds are payable from the lease payments made as rental for the Home2Suites property.

The outstanding balance as of June 30, 2023 is $50,520,000 and the annual debt service for last fiscal year plus four additional years is shown below:

2014A Lease Revenue Refunding Bonds			
	Principal	Interest	Total
FY 2022-23	$ 190,000	$ 44,538	$ 234,538
FY 2023-24	$ 195,000	$ 37,813	$ 232,813
FY 2024-25	$ 200,000	$ 31,888	$ 231,888
FY 2025-26	$ 205,000	$ 25,813	$ 230,813
FY 2026-27	$ 215,000	$ 19,244	$ 234,244
FY 2027-28	$ 220,000	$ 11,900	$ 231,900

2019A Montebello Hilton Hotel Revenue Bonds

On December 19, 2019, the Montebello Public Financing Authority issued $10.2 million in Lease Revenue Refunding Bonds, 2019 Series A to refinance the 2004 Revenue Refunding Bonds. The bonds are secured by the revenues of the hotel and mature in December, 2034. The annual balance at June 30, 2023 was $9,550,000

The annual debt service for the prior two fiscal years plus four additional years is shown below:

2019A Montebello Hilton Hotel Revenue Bonds			
	Principal	Interest	Total
FY 2022-23	$ 650,000	$ 395,000	$ 1,045,000
FY 2023-24	$ 685,000	$ 368,300	$ 1,053,300
FY 2024-25	$ 700,000	$ 340,600	$ 1,040,600
FY 2025-26	$ 715,000	$ 312,300	$ 1,027,300
FY 2026-27	$ 730,000	$ 283,400	$ 1,013,400
FY 2027-28	$ 750,000	$ 253,800	$ 1,003,800

2022A Lease Revenue Bonds (Golf Course Renovation)

On September 28, 2022 the Financing Authority issues 2022 Lease Revenue Bonds Series A in the amount of $15,700,000 to finance the renovation of the City's golf course. Interest rates on the bonds range from 4.75% to 5.25%. The outstanding balance at June 30, 2023 was $15,700,000.

The annual debt service through FY 2027-28 is shown below:

2022A Lease Revenue Bonds (Golf Course Renovation)			
	Principal	Interest	Total
FY 2023-24	$ 230,000	$ 760,463	$ 990,463
FY 2024-25	$ 245,000	$ 748,213	$ 993,213
FY 2025-26	$ 255,000	$ 735,463	$ 990,463
FY 2026-27	$ 270,000	$ 721,963	$ 991,963
FY 2027-28	$ 280,000	$ 707,963	$ 987,963

City of Montebello
Outstanding Debt Issuances
Descriptions and Debt Schedules

SUCCESSOR AGENCY/HOUSING SUCCESSOR AGENCY

1999 Montebello Hills Tax Allocation Parity Bonds, Series B

The $2,918,888 Montebello Hills Tax Allocation Parity Bonds, Series B, with interest between 4.80% and 5.60% matured March 1, 2024 (FY 2023-24).

2007 Montebello Hills Tax Allocation Parity Bonds, Series B (Taxable)

The $3,660,000 2007 Montebello Hills Tax Allocation Parity Bonds with interest at 5.85% will matured March 1, 2024 (FY 2023-24).

2007 South Montebello Tax Allocation Parity Refunding Bonds, Series A (Taxable)

The $6,065,000 2007 South Montebello Tax Allocation Parity bonds will mature on September 1, 2024 (FY 2024-25.

2015 Subordinated Tax Allocation Refunding Bonds, Series A (Tax-Exempt) / Series B (Taxable)

The $23,775,000 2015 Subordinated Tax Allocation Refunding Bonds Series A have interest ranging between 2.0% and 5.0% and will mature on September 1, 2027. (The $1,405,000 Series B have interest ranging from 1.25% to 2.50% and matured on September 1, 2019.)

2002 Montebello Housing Tax Allocation Bonds

The $5,557,642 2002 Montebello Housing Tax Allocation Parity Bonds mature on September 1, 2024 (FY 2024-25) and have interest at 5.25% to 5.75%.

CITY OF MONTEBELLO
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 Montebello to identify the various classifications of the City's governmental fund balances in its Comprehensive Annual Financial Report (CAFR). 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 Montebello'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: Transit Operations Enterprise Fund
- Fiduciary Funds: Successor Agency (i.e., former Redevelopment Agency)

The GASB 54 classifications only apply to Governmental Funds. For the City of Montebello, 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

NON-SPENDABLE 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:

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

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

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 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

Committed funds describe a portion of the fund balance that is constrained by limitations imposed by the Montebello 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). Furthermore, this policy sets out two distinct commitments: Economic Uncertainties Reserve and Unfunded Liabilities Reserve.

Committed Funds – Economic Uncertainties Reserve

This reserve policy establishes a Commitment for Economic Uncertainties equal to an amount calculated as twenty-five percent (25%) of the General Fund's annual operating revenues.

Appropriations from the Economic Uncertainties 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 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

Committed Funds – Unfunded Liabilities Reserve

This reserve policy establishes a Commitment for Unfunded Liabilities equal to an amount calculated as five percent (5%) of the General Fund's annual operating revenues.

Appropriations from the Unfunded Liabilities 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 to pay-down unfunded liabilities. Examples of such uses include, but are not limited to:

- Establishment of a Section 115 irrevocable trust to pay-down Other Post-Employment Benefits (OPEB) liabilities
- Making Additional Discretionary Payments (ADP) related to the City's pension plan (i.e., PERS)
- Funding other unfunded liabilities as identified or needed

Assigned Funds

Assigned funds describe the portion of the General Fund reserves that reflect the use of resources by the Montebello City Council intended to provide a means and source of funding for various near-term and long-term needs. Funds can 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 Finance. Assignment of reserves may be modified by the Director of Finance 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:

- Equipment/Technology Replacement and Upgrades
- Capital Improvement (Unfunded/Un-programmed)
- Deferred Maintenance/Infrastructure Maintenance
- Energy Efficiency Projects
- Self-insured Retention
- Economic Sustainability

Additional assignments can and will be made by the Director of Finance as part of the preparation of the annual Comprehensive Annual Financial Report (CAFR). These assignments generally include reserving funds for deposits, debt service and bond defeasance. The CAFR will include a detailed accounting of all GASB Statement No. 54 fund balance classifications, including all Assigned Funds.

Equipment/Technology Replacement and Upgrade Assignment

> ***An assignment for equipment and/or technology replacement and upgrade needs will be made that is equal to five (5%) of the General Fund's annual operating revenues.***

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.

Capital Improvement (Unfunded/Un-programmed) Assignment

> ***An assignment will be made that is equal to five percent (5%) of the General Fund's annual operating revenues for the purposes of providing funding for any unfunded, unprogrammed 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).

Deferred Maintenance/Infrastructure Maintenance Assignment

> ***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, sports fields, parks, community centers and other related infrastructure. The Deferred Maintenance assignment could also be utilized to replace items such as equipment in community centers, parks, etc. This assignment could be used to supplement

the Equipment/Technology Replacement and Upgrade assignment 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 as well as available fund balance.

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

Insurance – Risk Management Assignment

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.

The intent of this assignment is to supplement funding in the City's Self-Insurance Fund (Fund 700) if necessary based on workers compensation and/or liability claims expenditures. This amount will be re-evaluated and adjusted as necessary.

Economic Sustainability Assignment

An assignment will be made equal to $1,000,000 to fund economic development sustainability efforts within the City of Montebello. Funds can only be appropriated through formal action by the City Council 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. Only the General Fund can report a positive unassigned fund balance. However, all 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 Economic Uncertainties Reserve and Unfunded Liabilities Commitments 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.

SUMMARY

Components of Fund Balance

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

CITY OF MONTEBELLO

ADMINISTRATIVE POLICY

NUMBER: VI-B-4
DATE: 12/01/2021
AUTHORITY: C/ADMIN

SUBJECT: PURCHASING OFFICER DESIGNEE LIMITS

I. Purpose

The purpose of this policy is to establish a list of position titles authorized to procure goods and services and their respective signature approval limits.

II. Authority

Pursuant to the City's Municipal Code Title 3, Chapter 3.20.20, the Finance Director ("purchasing officer") under the direction of the City Manager has the duty and authority to maintain a list of duly authorized designees and authorization limits.

III. Authorized Designees and Limits^

All procurements must have written authorization from City Council and/or from one of the authorized designees listed below, based on the total dollar amount of the intended purchase:

Duly Authorized Positions	Authorization Limit
City Manager	$49,999
Assistant City Manager	$25,000
Department Directors	$15,000
Assistant Directors (Including Assistant Fire Chief and Deputy Fire Chief	$10,000
Deputy Directors (Including Battalion Chiefs and Police Captains)	$10,000
Manager* / Police Lieutenant / Fire Captain / Fire Marshall	$5,000
Superintendent**	$3,000

^For all procurements except those covered by Chapter 3.20.140, see Section IV below for authorized signing for Public Works/Public Projects and/or Maintenance Work.

**To include all classifications of Manager, including but limited to Accounting, Vehicle, Planning, Code Enforcement, Risk, Transit Administration, et al.*

***To include Superintendents in Parks and Recreation and Public Works and other departments if so exist.*

Examples of written authorization are: City Council resolution or minute order, electronic approval of a purchase order, hand-written approval on a purchase order cover letter, hand-written approval on an invoice, an email, etc.

Upon approval by the City Manager in writing, the Finance Director shall have the authority to add duly authorized positions to the above list, with an appropriate authorization limit

IV. Authorized Designees and Limits Public Works/Public Projects

Pursuant to the City's Municipal Code, Title 3, Chapter 3.20.140, the City has elected to be subject to the Uniform Public Construction Cost Accounting Act ("UPCCA"). Public Works/Public Projects and/or Maintenance Work as defined by the aforementioned municipal code chapter are authorized to the following designees and authorization limits:

Duly Authorized Positions	Authorization Limit
Public Works Director	$50,000
City Manager	$60,000

Public Works/Public Projects in excess of $60,000 must have City Council approval and conform to the informal or formal bidding guidelines established in the relevant municipal code.

V. Exceptions

Exceptions to the above section are the following routine expenses appropriated by the adopted budget: payroll, employee benefits, and payroll related expenses; power, water, gas, cable, and telephone utilities; payments to other government agencies; and debt payments.

CITY OF MONTEBELLO

ADMINISTRATIVE POLICY

NUMBER: VI-B-6
DATE: 04/04/2024
AUTHORITY: C/ADMIN

SUBJECT: PROCUREMENT INCLUDING FEDERAL FUNDS POLICY

I. Purpose

The purpose of this policy is to establish comprehensive guidelines governing the utilization of federal funds in the procurement processes within our city administration. By emphasizing the requirement to comply with federal regulations, this policy ensures that all purchase orders, contracts, and payments made to vendors, contractors, consultants, and sub-grantees align with legal procedures. Through quality application of these standards, this policy aims to establish transparency and fiscal responsibility in the management of federal funds.

II. Applicability and Audience

This policy applies to all City officials, departments, employees, subgrantees, vendors, contractors, and consultants involved with any procurement related to federal funds.

III. Definitions

"Debarred Vendor" means a firm and/or individual debarred and/or contractor excluded from providing goods and/or services from federal award programs that are listed in the General Services Administration (G.S.A) Office of Acquisition Policy.

"Federal Funds" means those federal grants, awards, or funds provided to the City and/or subcontractors via federal indirect or direct awards.

"Suspended and Debarred List" means those individuals and/or firms excluded from providing goods and/or services for federal programs.

"Covered Transaction" means a non-procurement or procurement transaction subject to the prohibitions outlined in Title 2, Code of Federal Regulations, Part 180.

IV. Background

In 2014, the federal Government implemented Uniform Guidance, also known as Title 2, Code of Federal Regulations, Part 200 (2 CFR 200), which governs applying for, obtaining, sub-awarding, monitoring, and reporting the use of Federal Funds.
This policy addresses the following as it relates to using Federal Funds locally:

- Standards of Conduct/ Public Trust
- Procurement Code of Ethics/Conflicts of Interest
- Competition

- Procurement Thresholds
- Equipment Purchases
- Bonding Requirements for the Federal Funded Public Works Projects
- Exception to the Purchasing Threshold Requirements/Non-Competitive Proposals
- Use of Federal Funds
- Contracting with Historically Underutilized Businesses (H.U.B.}, small and minority Businesses, Women's Business Enterprises, and Labor Surplus Firms
- Domestic Preference
- Suspension and Debarment
- Payment for Goods and Services
- Documentation/Records
- Conflicts Between Local Policies & Procedures and Federal Guidelines "Most Restrictive Rule"
- Failure to Comply

V. Standards of Contract/Public Trust

In general, public employment involves public trust. The City of Montebello promotes and balances the objective of protecting government integrity and the objective of facilitating the recruitment and retention of personnel needed to complete daily operations. Such policy is implemented by prescribing essential standards of ethical conduct without creating unnecessary obstacles to entering public service.

Public employees must discharge their duties impartially to ensure fair, competitive access to governmental procurement by responsible vendors and service providers. Moreover, they should conduct themselves in such a manner as to foster pubic confidence in the integrity of the City.

VI. Procurement Code of Ethics/ Conflicts of Interest

To foster and promote fair and ethical business practices while acting in the best interest of the residents of the City of Montebello, a Procurement Code of Ethics for all involved directly and indirectly in the procurement process has been created.
In general, the Code of Ethics addresses:

- Gifts/Gratuities
- Fairness/Equality
- Handling Proprietary Items
- Reporting Fraud, Misuse, Waste, and other types of negligence
- Communications During the Solicitation Process

The guidelines established in the Code of Ethics apply to the use of federal funds. (See "City of Montebello Procurement Code of Ethics")

City of Montebello employees involved in the expenditure of federal funds must avoid any actual or apparent conflict of interest. Employees may not derive any personal financial or other benefit from any contract or transaction using federal funds. This prohibition includes parents, children (biological, foster, and/or adopted), and siblings such close relationships could give rise to an appearance of conflict.

In addition, vendors/contractors/consultants who draft bid specifications or proposals on the City's behalf are thereby disqualified from bidding on those opportunities. While vendors/contractors/consultants are not automatically disqualified from other opportunities, care must be taken to ensure their work does not give them an unfair advantage over competitors.

City employees may not accept kickbacks, rebates, gratuities, or other gifts or tokens of appreciation form vendors paid through federal grants. Rebates and discounts to the City are permitted provided they:

1. Comply with all applicable law;
2. Provide a direct benefit to the City;
3. Result from a fair and legal negotiation, which is documented;
4. Are consistent with vendor's standard pricing or discounting policies.

Suspected or observed violations of this policy shall be reported to the Department of Finance. The City strictly prohibits retaliation of any type or nature against anyone for making such reports in good faith. Immediately report any observed or suspended retaliation to the Department of Human Resources, as appropriate.

VII. Competition (2 CFR 300.318)

In accordance to 2 CFR 300.318, all procurement transactions must be conducted in a manner providing full and open competition. Federal grant regulations set aside preferences required by state or local law unless the grant or applicable Federal law expressly mandates or encourage observance of such preferences. Federal preemption does not apply, however, to state licensing laws.

To ensure objective contractor performance and eliminate unfair competitive advantage, contacts that develop or draft specifications, requirements, statements of work, or invitations for

bids or proposal requests must be excluded from competing for such procurements. Situations considered to be restrictive of competition include but are not limited to:

- Placing unreasonable requirements on firms in order for them to qualify to do business;
- Requiring unnecessary experience and excessive bonding;
- Non-competitive pricing practices between firms or between affiliated companies;
- Non-competitive contracts to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying only a "brand name" product instead of allowing "an equal" product
- Any arbitrary action in the procurement process.

To further ensure free and open competition, all solicitations shall:

- Incorporate a clear and accurate description of the technical requirements for procuring material, product, or service. Features or requirements that unduly restrict competition are not permitted. "Brand name or equivalent" descriptions may be used to define the performance or other salient requirements of procurement. The specific features of the named brand to be met by offers must be clearly stated; and
- Identify all requirements and all factors to be used in evaluating bids.
- Ensure that all pre-qualified lists of persons, firms, or products used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. No potential bidder shall be barred from submitting during the proposal period.

VIII. Procurement Thresholds (2 CFR 200.320)

City Departments or subgrantees (Grantee and/or Subgrantee Agency) using federal funds to obtain goods or services will comply with federal guidelines along with local regulations. When applying thresholds to purchases made with federal funds, the more restrictive threshold, (Federal, State, or City) always applies unless the granting agency has authorized an exception to this requirement in writing.

A summary of the purchasing thresholds can be found below:

1. Micro-purchase (up to $2,000) (MMC 3.20.050 E) – Purahses of goods or services totaling less than $2,00 do not require any bids/quotes.
2. Small purchase/ informal purchase (More than $2,000 but less than $50,000) (MMC 3.20.090 A-D) – Purchases in the amount of $2,000 but less than $50,000 require the purchasing department to engage in an informal bidding process. Quotes/Bids from a minimum of three (3) vendors must be obtained.

3. Sealed Quotes / Formal Purchase (More than $50,000) (MMC 3.20.080) – Purchases in the amount of $50,000 or more
4. Competitive Proposals for services – The procurement of services is required to undergo vetting, as described in the aforementioned sections, based on the amount of the purchase. Furthermore, it should be noted that professional/specialized services are not exempt from the process.
5. Public Works Projects/Public Projects (MMC 3.20.140) -MMC 3.20.140 – Public Works Projects (Uniform Public Construction Costs Act), "public works" projects are defined as any of the following activities: (1) construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving any publicly owned, leases, or operated facility. As such, any project involving these activities shall adhere to the requirements and threshold defined within the aforementioned chapter.

    a. Less $60,000 (MMC 3.20.140C)
    b. More than $60,000 but less than $200,000 (MMC 3.20.140D)
    c. More than $200,000 (MMC 3.20.140E)

        1. Sealed bids for Public Works Projects – In accordance with the Davis-Bacon and Related Acts (40 U.S.C. 3141-3144, and 3146-3148), contractors and subcontractors must pay their laborers and, mechanics employed under the contact no less than the local prevailing wages and fringe benefits for corresponding work on similar projects in the area. The Davis-Bacon Act applies to the contractors and subcontractors performing work on federal contracts. In California, public works projects are subject to state prevailing wages set by the Department of Industrial Relations (DIR). The higher of the two rates (state/federal) must be paid for each worker classification.

For procurements involving the formal process (general goods/services more than $50,000 or Public Works Projects more than $200,000) that require sealed bids, the following requirements apply:

- The invitation for bids shall be publicly advertised (print or electronic);
- Bids must be solicited from an adequate number of known suppliers providing them sufficient time to respond;
- The bid solicitation must fully describe the foods or services sought, so that the bidder may properly respond;
- All bids will be opened at a time and place prescribed in the invitation for bids;

Any or all bids may be rejected if there is a sound documented reason.

IX. Exception to the Purchasing Threshold Requirements/Non-competitive Proposals

If the procurement process is found to be non-competitive and applicable to the purchasing thresholds, a waiver utilizing federal funds must meet one or more of the following criteria, according to 2 CFR 200.320 (f):

- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation (MMC 3.20.050)
- The item is available only from a single/sole source (MMC 3.20.050B).
- The Federal awarding agency or (or pass through entity) expressly authorizes the non-competitive purchase in response to a written request from a City representative.

The exception must comply with the funding agencies' requirements for approvals. The requesting department must contact the funding agency to obtain approval of purchases involving an exception in writing. This recommendation intends to avoid delays during the reimbursement and/or closeout process.

X. Equipment Purchases

Guidance from the Office of Management and Budget OMB) defines as any items of nonexpendable personal property with a useful life of more than one (1) year and an acquisition cost that equals or exceeds the per-item capitalization threshold of $5,000.

> **Note: The capitalization threshold of $5,000 is per-item and not the grand total. If an item has a cost of $4,999.99 or less before any taxes and/or other fees are applied, it is not an applicable to this requirement.**

Equipment purchases must be assigned an asset number and logged in the City's asset management system. In addition, departments must adhere to the current City Council records retention policy in place as required by the funding agency, for reporting and auditing purposes.

XI. Bonding Requirements for Federally Funded Public Works Projects

For public works contracts or subcontracts exceeding the Simplified Acquisition Threshold, the Federal awarding agency or pass-through entity may accept the bonding policy and requirements of the non-Federal entity provided that the Federal awarding agency or pass-

through entity has decided that the Federal interest is adequately protected. If such a determination has been made, the minimum requirement must be as follows:

1. A bid guarantee from each bidder equivalent to five percent of the bid price. The "bid guarantee" must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
2. A Performance bond on the part of the contractor for the 100 percent of the contract price. A "performance bond" is one execute in connection with a contract to secure fulfillment of all the contractor's requirements under such agreement.
3. Payment bond on the part of the contractor for 100 percent of the contract prices. A "payment bond" is one executed in connection with a contact to assure payment as required by law of all persons supplying labor and material in the execution of the work provided in the agreement.

XII. Use of Federal Funds

As part of the process of using federal funds, the City will:

- Ensure the subgrantees and subcontractors obtain good and/or services with federal funds only in compliance with federal regulations.
- Departments utilizing federal funds to obtain goods and/or services shall inform the Department of Finance that these funds will be used for the acquisition, before the commencement.
- City Departments shall not procure goods and/or services from federally suspended or debarred entities when using federal funds.
- City Departments must abide by the procurement standards notes in the 2 CFR 200 Sections 317-324.

XIII. Contracting with Historically Underutilized Businesses (H.U.B.), Small and Minority Businesses, Women's Business Enterprises and Labor Surplus Firms.

When Possible, the City of Montebello will take all necessary steps to affirmatively ensure that H.U.B.s, small and minority businesses, women's business enterprises, and labor surplus firms are notified of bidding opportunities and utilized whenever possible. Affirmative steps will include the following:

- Placing qualified small and minority businesses and women's business enterprises on solicitation lists.
- Assuring that small and minority businesses and women's business enterprises are solicited whenever they are potential sources.
- Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises.
- Using the services and assistance, as appropriate, od such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- Require the prime contractor, if subcontracts are to be let, to take the affirmative steps to ensure the aforementioned steps are followed.

XIV. Domestic Preference

As appropriate and to the extent consistent with law, the City will provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products).

"Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurrent in the United States.

"Manufactured products" means items and construction materials composed in whole or part of the non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber and lumber.

XV. Suspension and Debarment

The City of Montebello will ensure, prior to award, that all vendors/contractors/consultants have met all the eligibility requirements outlined by the funding agency. The following steps will be taken to ensure contractor eligibility for all services procured:

Prime – Vendors/contractors/consultants or any entity providing goods and/or services, including sub-recipients of funds, must be cleared via a search of the Federal System of Award Management ('S.A.M.') to ensure the contractor is in good standing and has not been dearer. The S.A.M. portal can be found here:

https://sam.gov/SAM/pages/public/searchRecords/search.jsf.

Subcontractors- Subcontractors must notify the selected prime contractors that it is the sole responsibility of the prime contractor to verify subcontractor eligibility based on the factors such as past performance, proof of liability insurance, possession of a federal tax number, debarment, and state licensing requirements.

XVI. Payment for Goods and Services

The City of Montebello will pay all vendors/contractors/consultants within thirty (30) days of receipt of a proper invoice and all the receipt of the goods or services. Advanced payments are not permissible unless authorized by the funding agency and authorized by the City's Purchasing Officer (or designee). For monthly ongoing services, payment can be made at the end of every month (based on a proper invoice submitted by the contractor and verification of work performed) for services performed during the month or some other similar arrangement.

Vendors/contractors/consultants will only be paid with a properly signed and dated contract or other written agreement that clearly defines the scope of work to be performed, the beginning and ending dates of the contract, and the agreed-upon price. The contract should also include a description of the payment procedures.

Exceptions will be made to this provision if the associated service agreement/contract includes performance-based milestones/tasks.

XVII. Documentation/Records

The City of Montebello maintains the following written documentation at a minimum, for each procurement involving Federal funds:

- A copy of the written, signed contract/agreement for services to be performed.
- The rationale or procedure for selecting a particular contractor.
- Evidence the contract was made only to a contractor or consultant possessing the ability to perform successfully under the terms and conditions of the contract or procurement.
- Records on the items/services provided/performed, this included but is not limited to
    - Date of service/delivery
    - Purpose of the service – ensuring that services are consistent and satisfactorily performed as described in the signed contract or purchase order
- Documentation to support that the vendor/contractor/consultant was not paid before services were performed
- Records of all associated payments to the vendor/contractor/consultant

XVIII. Conflicts Between Local Policies & Procedures and Federal Guidelines "Most Restrictive Rule"

Following 2 C.F.R 200.318a, the City will adhere to the most restrictive purchasing threshold when using federal funds

XIX. Failure to Comply

Failure to comply with requirements identified by the funding agency can result in a variety of adverse consequences, including:

- Temporary withholding of payments pending correction of deficiency.
- Disallowance of all or part of the cost of the activity or action not in compliance.
- Complete or partial suspension of the Federal funds.
- Suspension or debarment of the City from participation in federally funded programs
- Withholding of further Federal funding.
- Suit to recover funds paid for non-compliant activities.
- Criminal prosecution.

Failure to comply with these policies and procedures may result in disciplinary action, including termination of employment. In addition, violation of Federal requirements may expose an individual to civil and criminal prosecution.

XX. Additional Housing and Urban Development (HUD) Requirements for HUD Funded Projects

Refer to the City's HOME Investment Partnership Program (HOME) Policies and Procedures Manual for additional HUD procurement requirements regarding the following:

- Small, Minority-Owned, and Women-Owned Businesses
- Solid Waste Disposal Act
- Disadvantage Business Enterprise

For all HUD-Funded projects, other City departments and third parties are to reder to the HOME and Community Development Block Grant (CDBG) Policies and Procedures and follow those specific HUD regulations.

CITY OF MONTEBELLO

ADMINISTRATIVE POLICY

NUMBER:
DATE: 07/20/2022
AUTHORITY: C/ADMIN

SUBJECT: CREDIT CARD PURCHASING POLICY

I. Purpose

Administrative convenience and efficiency requires that the City use credit cards to facilitate the procurement of goods and services for on-going operations and emergencies. In general, the purpose of the policy is to establish the specific procedures by which City credit cards may be utilized under certain circumstances and for selected City expenses. City credit cards can only be used in accordance with this Credit Card Purchasing Policy. This policy replaces all prior *Credit Card Purchasing Policies.*

II. Issuance of City Credit Card

The City may apply for a City credit card issued in the name of an employee ("Card User") with a specified limit as authorized by the City Manager in writing.

The City's credit card is managed by the Finance Department. The Finance Director, or his/her designee, is the authorized administrator of the credit card program with the credit card issuer. Credit cards shall be issued in the name of the individual employee. Employee card holders are responsible for the security of the cards issued to them and for adhering to all City policies related to purchasing and credit cards. Card holders are prohibited from allowing other individuals to use their cards.

To request a credit card, the employee shall complete a Credit Card Request Form (Exhibit A). The employee shall certify on the form that he/she understands and will abide by the City's policies on purchasing and credit cards. The request must be approved by the department director and the City Manager or the City Manager's designee.

The Finance Director or his/her designee is responsible for the issuance, activation, cancellation and payment of the credit cards. Additionally, the Finance Department reviews the documentation of credit card usage for completeness according to this Credit Card Purchasing Policy with final approval by the Finance Director or his/her designee.

III. Authorized Transactions

Unless otherwise authorized in writing in advance by the City Manager or his/her designee and good cause is shown, purchases paid by credit card must adhere to the City's *Procurement Policy* described in Municipal Code Title 3, Chapters 3.20 – 3.21 and also the City's policy on *Meeting and/or Conference Attendance by City Officials or Employees.*

Emergency purchases necessary for the continuing functioning of the City government or response to the emergency situations such as natural disasters, terrorist attacks, catastrophic loss of

technological, utility or other infrastructure and similar events are permitted. The City Manager must be notified as soon as possible of emergency purchases. In the event of an emergency or circumstances that would require the use of the City issued credit card for a purchase that would exceed established transaction limits, authorization must be obtained from the City Manager or the City Manager's designee as soon as possible.

The Finance Department reserves the right to adjust the type of expenditures for which a city credit card can be used to make purchases. Regular review of spending patterns will be conducted and if necessary, certain transactions may be disallowed.

IV. Unauthorized Transactions

The City credit card shall not be used for:

1. Cash advances
2. Personal transactions unrelated to official City business
3. Transactions beyond established credit limits
4. Splitting purchases in order to stay under the established per-transaction credit limits.
5. Purchases that circumvent or violate City policies, finance policies, or exceed budgetary limits for the category of expense
6. Purchases unauthorized or unlawful under federal and state laws, including but not limited to, ethical rules related to gifts and reporting obligations of elected officials
7. Purchases deemed unauthorized or non-compliant by other applicable provisions of the City's policies
8. Purchases from vendors whom the City has an open purchase order, without prior written approval from the Finance Director or his/her designee.
9. Any other transactions deemed unauthorized by the Finance Department.

V. Reporting Requirements and Procedures

Within five (5) business days of receiving notice from the Finance Department that their credit card transactions have been uploaded to the Financial System, Card Users must reconcile their transactions and attach detailed receipts and descriptions of all credit card transactions, listing the business purpose, attendees, date of purchase, merchant's name, budgeted account codes and any additional, required back-up information.

If the Card User does not have the proper documentation for a transaction or made unauthorized transactions listed on item IV above without advanced approval from the City Manager or his/her designee, the Card User must provide an explanation in the form of a memo countersigned by the Card User's supervisor that includes a description of the item, business purpose, attendees, date of purchase, merchant's name, budgeted account codes, and the justification for violating the City's procurement and credit card policies. Cardholders may be required to reimburse the City for unauthorized purchases.

Card Users shall take necessary measures to prevent unauthorized charges against and loss of the card. If the Card User identified fraudulent charges, loses the credit card or if it is stolen, the Card User shall immediately report the occurrence to the card issuing bank and the Finance Department so that the card may be cancelled.

Department Directors are responsible for notifying the Finance Director when their employees who were assigned a City credit card go on leave or separate from the City.

The Finance Department will manage the City's relationship with the credit card issuer, including handling all disputed transactions directly with the issuer.

The Finance Department will report to the City Council the individual credit card transactions periodically, coinciding with the warrant register report.

If the credit card is used for personal transactions, such use shall be immediately reported and the amount charged to the credit card shall be immediately reimbursed by the cardholder.

VI. Violation of Credit Card Purchasing Policy

Violation of this Policy may result in penalties including but not limited to:

- Loss of credit card privileges;
    - Cards with more than two months of unreconciled transactions will be de-activated;
    - Card re-activation will be at the Finance Director's discretion.
- A demand for restitution to the City for unauthorized or improper purchases;
- Prosecution under state or federal law for misuse of public resources;
- Disciplinary action up to and including termination.

Appendix – Proposed Card Users and Limits

Individual credit card credit line limits and per transaction limits shall be based on operational needs, authorized at City Manager's or his/her designee's discretion, not to exceed $50,000 credit limit and $10,000 per transaction limit.

REMOVE OLD EXHIBIT A
NEW EXHIBIT A is the Card Request form.

EXHIBIT A

CREDIT CARD / CREDIT LINE REQUEST

Employee Name	Title	Employee No.	Work Phone
Department	**Division**	**Work Email Address**	

Credit Limit Requested

- ☐ $500 Credit Line / $100 Per Transaction Limit
- ☐ $1,000 Credit Line / $300 Per Transaction Limit
- ☐ $2,000 Credit Line / $500 Per Transaction Limit
- ☐ $5,000 Credit Line / $1,999 Per Transaction Limit
- ☐ $10,000 Credit Line / $5,000 Per Transaction limit
- ☐ $20,000 Credit Line / $10,000 Per Transaction Limit

Reason for request:

Certification

I, _____, hereby request a city issued credit card to use for necessary City operations. I have read, understood and promise to abide by the City's Procurement policy described in Municipal Code Title 3, Chapters 3.20 - 3.21 and Administrative Policy VI-B3 Credit Card Purchasing Policy.

_____ I understand that my Pcard will be deactivated if I have more than 2 months of unreconciled transactions.
Initial

_____ _____
Employee Signature Date

_____ _____
Department Director Approval Date

_____ _____
City Manager/Designee Approval Date

For Finance Department Use Only

- ☐ Card Requested from card issuing bank. Date: _____
- ☐ Card number added to list under card issuer vendor record
- ☐ NWS Login set up
- ☐ NWS security access to reconciling screens
- ☐ Department/Division and Approver assigned in Process Manager
- ☐ Copy of reconciling instructions and credit card policy emailed to card holder

Rev. 06/22/22

CITY OF MONTEBELLO **NUMBER:**

DATE: 02/21/2023

ADMINISTRATIVE POLICY **AUTHORITY: C/ADMIN**

SUBJECT: PURCHASING TRAINING POLICY

I. Purpose

The City has a commitment to ensuring all staff involved in the purchasing and procurement process are trained on the latest municipal code guidelines, policies and procedures, as well an ensuring staff are following industry best practices. One of the methods utilized to ensure staff remain up to date is training. This Administrative Policy guides the type, frequency, topics and method of training, as well as lists the job classifications required to receive the training. This is a new policy as of the effective date above.

II. Responsibility for Creation and Provision of Training

The Finance Department shall be the creator of and provider of all purchasing training that qualifies as meeting the requirements of this policy. However, this does not preclude other departments – in consultation with the Finance Department – from offering their own ad hoc training, so long as that training is approved by the Finance Department.

III. Overview of Purchasing Training Scope

This policy shall not be construed in a manner that constrains the scope and/or topics of any purchasing training provided. This policy shall provide overall guidance on the minimum topics covered in the training, but does not preclude the Finance Department from offering expanded or additional training as needed.

At a minimum, purchasing training shall cover these topics:

- Overview of municipal code language governing purchasing and procurement, as it exists at the time the training is provided
- Overview of all policies and procedures governing purchasing and procurement; as well as policies and procedures governing ancillary and related areas such as accounts payable, petty cash, credit cards, budgeting, etc.
- Overview of any changes to the municipal code, policies or procedures since the last training was conducted
- Overview of the Request for Proposals (RFP), Request for Quotes (RFQ) and other formal processes, with provision of examples documents and templates as needed
- Procurement ethics and avoidance of potential conflicts of interests and personal enrichment

The training shall be designed to provide all staff involved in the purchasing process with a basic understanding of the rules and regulations that govern the purchasing and procurement of goods and services, as well as related processes such as invoice payment, budget reporting, City credit card

reconciliation, etc. The training may be conducted in person, via conference call, via on-line meeting (i.e., Teams, Zoom, etc.) or in any other manner that provides for the trainers and trainees to engage in dialogue that supports the comprehension of the training material.

IV. Frequency of Trainings

Formal training as described in Section III above shall be conducted no fewer than three times in a twelve (12) month period. Additional ad hoc training may occur at other times and can be used to supplement the formal training sessions.

V. Job Classifications Required to Receive Training

At a minimum, staff who are involved in the purchasing process are required to attend at least one (1) of the three (3) mandatory annual training sessions as described in Section III. This requirement includes, but is not limited to the following job classifications:

- Directors and Chiefs
- Assistant Directors
- Deputy Directors
- Battalion Chiefs
- Police and Fire Captains
- Managers*/Police Lieutenants
- Supervisors*/Police Sergeants
- Senior Management/Senior Human Resources Analyst
- Management/Human Resource Analyst
- Senior Administrative Assistant
- Senior Finance Technician
- Finance Technician
- Administrative Assistant
- Account Clerk

**The "Managers" and "Supervisors" job classification includes all personnel with" Manager" or "Supervisor" in their title; i.e., Accounting Manager, Information Services Supervisor, etc.*

The Director of Finance and/or a Director/Chief may designate additional job classifications required to receive the mandatory training. The above list shall not be conclusive, and the inclusion of additional job classifications in the mandatory training is encouraged.

The goal of designating a minimum set of job classifications to receive the training is to have as many staff in each Department minimally trained on the basics of purchasing and procurement.

VI. Certification of Training

In order to ensure proper tracking of the mandatory training, a sign-in/roll sheet shall be maintained and collected for each mandatory training session per Sections III and IV. The sign-in/roll sheet shall include the job classification and name of each incumbent attending the training. Each attendee shall provide a signature next to their name certifying their attendance. The sign-in/roll sheets shall include the date on which the training occurred, as well as any additional pertinent information necessary to document the training.

The sign-in/roll sheets will be maintained by the Finance Department and utilized to track the requirement of staff in the positions listed in Section V attending at least one (1) mandatory session in a twelve (12) month period (Section IV).

VII. Professional Development and Training for Department of Finance Staff

Full-time Finance Department staff who are assigned primary responsibility associated with purchasing are required to participate in on-going professional development and training opportunities. The intent of this requirement is to ensure the City's purchasing function operates efficiently and in conjunction with the latest industry best practices. At minimum, Finance Department staff assigned purchasing related duties are required to participate in a minimum of eight (8) hours of professional development or training activities annually (i.e., each fiscal year). These activities can take the form of seminars, webinars, conferences, or training courses. Professional development can be conducted by an external entity or internal staff with the review and approval of the curriculum by the Director of Finance.

VIII. Acknowledgement of the Purchasing Training Policy

On an annual basis, the Purchasing Training Policy shall be presented to each incumbent in a job classification listed in Section V. The Finance Department shall be responsible for distributing this policy to the appropriate staff.

Furthermore, within seven (7) business days of distribution of this policy, each staff member receiving this policy shall sign and date their acknowledgement of receiving, reading, understanding and commitment to adhering to the terms of this policy and all other purchasing and procurement policies in effect at the time. A copy of this signed purchasing training policy shall be returned to the Finance Department and retained.

VI. Acknowledgment

By signing below I acknowledge that I have received, read, understand and will adhere to this policy.

NAME: _____ **DATE**: _____

JOB CLASSIFICATION/TITLE: _____

Please return a signed copy of this purchasing training policy to the Finance Department within seven (7) days of the date of distribution, and retain a copy for your records.

CITY OF MONTEBELLO

ADMINISTRATIVE POLICY

NUMBER: VI-C-4
DATE: 08/06/16
AUTHORITY: C/ADMIN

SUBJECT: DEBT MANAGEMENT POLICY

I. OVERVIEW

The City of Montebello recognizes that one of the keys to sound financial management is implementation of a debt management policy. The Government Finance Officers Association (GFOA) advocates the use of a debt management policy to improve the quality of decisions, articulate policy goals, provide guidelines for the structure of debt issuance, and demonstrate a commitment to long-term capital and financial planning. The California Debt and Investment Advisory Commission (CDIAC) has stated that a debt policy can be instrumental in setting a proper balance between limits on the use of debt financing and providing sufficient flexibility to respond to unforeseen circumstances and opportunities.

This Debt Management Policy ("Policy") establishes guidelines for the City's issuance and management of debt. (The Policy does not cover other obligations like contracts payable, notes payable, loans payable, and unfunded actuarial liabilities related to pensions and other post-employment benefits.) Recognizing that cost-effective access to the capital markets depends on prudent management of the City's debt, the City Council has adopted this Policy by resolution.

This Policy will assist the City in pursuit of the following debt management objectives:

- Full and timely repayment of debt
- Minimize debt service and issuance costs
- Maintain access to cost-effective borrowing
- Achieve the highest practical credit rating
- Maintain full and complete financial disclosure and reporting
- Ensure compliance with applicable State and Federal laws

This Policy is to be used in conjunction with the operating and capital budgets and other financial policies. The Finance Department shall be responsible for managing and coordinating all activities related to the issuance and administration of debt. These activities include investment of bond proceeds, compliance with bond covenants, continuing disclosure, and arbitrage rebate compliance.

The City Council acknowledges that changes in the capital markets and other unexpected events may, from time to time, create situations and opportunities that are not contemplated by this Policy and may require adjustments or exceptions to the guidelines of the Policy. In such circumstances, the ability of the City to be flexible is important. However, any authorization granted by the City Council to proceed with a financing or financial product not expressly permitted by this Policy must be accompanied by an acknowledgement of the City Council that the actions to be taken by the City are not specifically authorized by the Policy in force at that time.

This Policy shall be reviewed periodically by the Finance Department to insure its consistency with respect to the City's debt management objectives. Any modifications to this Policy shall be reviewed

and approved by the City Attorney and City Manager, and forwarded to the City Council for approval by resolution.

II. USE OF DEBT FINANCING

A. Permitted Issuance of Debt

The City will issue debt only for the purposes of constructing or acquiring capital assets, making major renovations to existing capital assets and refinancing existing debt. Long-term debt shall not be used to finance ongoing operational expenses. Capital projects shall be debt financed only if the City possesses the means to repay the debt and to adequately provide for the operation and maintenance costs of the financed asset. The primary types of long-term debt available to the City are: capital lease obligations such as certificates of participation and lease revenue bonds, general obligation bonds, pension obligation bonds and special district obligations. The primary type of short-term debt available to the City is tax and revenue anticipation notes. With the exception of pension obligation bonds, the interest due on these debt types is exempt from federal and state income taxes, resulting in a lower borrowing cost to the debt issuer.

Certificates of Participation/Lease Revenue Bonds: Certificates of Participation (COPs) and Lease Revenue Bonds (LRBs) are lease obligations secured by an installment sale or by a lease-back arrangement between the City and another public entity, where City General Fund revenues are pledged to pay the lease payments, which are, in turn, used to pay debt service on the COPs/LRBs. These obligations do not constitute indebtedness under the state constitutional debt limitation and, therefore, are not subject to voter approval.

Payments to be made under valid leases are payable only in the year in which use and occupancy of the leased property is available, and lease payments may not be accelerated. Lease financing requires the fair market rental value of the leased property to be equal to or greater than the required debt service or lease payment schedule. As lessee, the City is obligated to place in its annual budget the rental payments that are due and payable during each fiscal year the lessee has use of the leased property.

General Obligation Bonds: General Obligation (GO) bonds are secured by a pledge of full faith and credit of an issuer, including a promise to levy taxes in an unlimited amount as necessary to pay debt service. GO bonds usually achieve the lowest rates of interest compared to other financing instruments since they are considered to have the lowest risk. The California State Constitution requires that the issuance of a GO bond must be approved by a two-thirds majority of those voting on the bond proposition. Uses of GO bond proceeds are limited to the acquisition and improvement of real property.

Pension Obligation Bonds: Pension Obligation Bonds (POBs) are financing instruments used to pay some or all of the unfunded pension liability of a pension plan. POBs are issued as taxable instruments repaid over the amortization period of the outstanding unfunded actuarial accrued liability (UAAL). The purpose of the pension obligation bond, its structure, and the use of the

proceeds will go through an active judicial validation process prior to the sale of the bonds, and are not subject to voter approval. POBs may allow municipal governments to borrow at a rate that is lower than the assumed actuarial rate that is built into the UAAL. Such assumed actuarial rate is used to project the investment rate to be earned on the proceeds of the POBs and the investment rate payable on the UAAL.

Special District Bonds: Special districts primarily consist of Community Facilities Districts ("CFDs") and 1913/1915 Act Assessment Districts ("Assessment Districts"). Special districts are typically developer initiated, whereby a developer seeks a public financing mechanism to fund public infrastructure required by the City in connection with development permits or agreements, and/or tentative subdivision maps. Special district formation may also be initiated by an established community. Subject to voter approval, once a district is formed special taxes or assessments may be levied upon properties within the district to pay for facilities and services directly, or to repay bonds issued to finance public improvements. The City will consider requests for special district formation and debt issuance when such requests address a public need or provide a public benefit. Each application will be considered on a case by case basis, and the City Manager may not recommend a financing if it is determined that the financing could be detrimental to the debt position or the best interests of the City. Special district bonds are not a debt of the City, and the City will not use the General Fund to secure repayment of any such obligations.

Tax and Revenue Anticipation Notes: Tax and Revenue Anticipation Notes (TRANs) are short-term notes, proceeds of which allow a municipality to cover the periods of cash shortfalls resulting from a mismatch between timing of revenues and timing of expenditures. The City may issue TRANs to meet General Fund cash flow needs in the upcoming fiscal year, in anticipation of the receipt of property tax and other revenues later in the fiscal year. As tax payments and other revenues are received, they are used to repay the TRANs. TRANs are not deemed to result in the creation of debt and therefore voter approval is not required.

B. Debt Affordability Considerations

Debt will be used to finance eligible projects only if it is the most cost-effective means available to the City. While the "pay-as-you-go" means of using current revenues or reserves to pay for capital projects is often the preferred means of financing because it avoids interest payments, it may be financially infeasible or inequitable to taxpayers. The prudent use of debt financing rather than pay-as-you-go funding of capital projects can facilitate better allocation of resources and increased financial flexibility.

The City shall assess the impact of new debt issuance on the long-term affordability of all outstanding and planned debt issuance. Such analysis recognizes that the City has limited budget capacity for debt service, and that each debt issuance will obligate the City to a series of payments until the debt is fully repaid. An affordable debt level balances the needs of capital facilities and system infrastructure with the capacity to repay debt and preservation of credit ratings.

An important affordability ratio used in analyzing the City's debt position with respect to General Fund supported obligations (such as lease revenue bonds) is total annual debt service as a percentage of General Fund revenue. This ratio is often referred to as "Lease Burden." The Net Lease Burden calculation excludes debt service repaid from non-General Fund revenues. Based on general credit rating agency guidelines, the City shall strive to maintain a Net Lease Burden below 10 percent.

C. Debt Refinancing

Periodic reviews of outstanding debt will be undertaken to identify refinancing (refunding) opportunities. Economic refundings of high coupon debt at lower interest rates to effectuate debt service savings will be considered if and when there is a net economic benefit of the refunding. Non-economic refundings may be undertaken to achieve objectives relating to changes in covenants, call provisions, operational flexibility, tax status, issuer, or the debt service profile.

In general, the City will consider an economic refunding only when the expected net present value savings, expressed as a percentage of the par amount of refunded bonds, is at least three percent for a current refunding and at least five percent for an advance refunding. Additionally, the net present value savings from an advance refunding should exceed the amount of negative arbitrage in the refunding escrow. Refundings which do not achieve these net present value savings targets, but attain other savings metrics utilized by the City Manager or achieve other financing objectives, will be considered on a case-by-case basis.

III. DEBT ISSUANCE

A. Credit Ratings

The City seeks to maintain the highest possible credit ratings without compromising the City's policy objectives, which include maintaining the financial flexibility to respond adequately to unexpected economic circumstances. Ratings are a reflection of the general fiscal soundness of the City and the capabilities of its management. By maintaining the highest possible credit ratings, the City can issue its debt at a lower interest cost. To enhance creditworthiness, the City is committed to prudent financial management, systematic capital planning, interdepartmental cooperation and coordination, and long-term financial planning. Rating agencies consider various factors in issuing a credit rating, which typically include:

- Financial resources (ability to repay debt)
- Operational and financial management capabilities (willingness to repay debt)
- Economic and demographic conditions
- Reserve levels
- Structure of existing and proposed debt
- Borrowing purpose
- Financial covenants and terms of legal documents

The City Manager is responsible for managing the City's relations with the credit rating agencies. This effort shall include providing the rating agencies with the City's annual budget, financial statements and other requested information in a timely manner. The City Manager shall also coordinate periodic conference calls or meetings with the rating agencies and communicate with them prior to each debt issuance.

B. Method of Sale

Debt issuances commonly are sold to a single underwriter or to an underwriting syndicate through a public offering. The selected method of public sale will be that which is expected to produce the lowest true interest cost (TIC) and the most favorable/flexible financing terms given current market and transaction-specific conditions. Public offerings can be executed through either a competitive sale or a negotiated sale. The City's preferred method of sale is negotiated. However, competitive sales and private offerings, such as private placements and direct loans, may be considered on a case-by-case basis.

Negotiated Sale: The negotiated sale process provides the City more real-time control over the financing structure and the timing of the sale, and affords the City more influence on the distribution of bonds to targeted investors such as City residents. Negotiated sales are executed when competitive sales are not suitable nor a viable option. Examples of such circumstances include unusual financing terms, market volatility, and weaker credit quality. In a negotiated sale, the underwriter or the underwriting syndicate for the bonds is identified upfront along with other professionals for the transaction. The underwriter will actively assist the issuer in structuring the financing and marketing the bonds including providing assistance in preparing the preliminary and final official statements.

Competitive Sale: In general, the competitive sale method is recommended for "plain vanilla" financings with a strong underlying credit rating and if the debt is not expected to be treated as a "story bond" by the investors. In a competitive sale, the bidder's role is limited to review of the preliminary official statement and Notice Inviting Bids released by the City and its offer to purchase the bonds per the bidding parameters established by the City. In a competitive sale, bids will be awarded on a lowest TIC basis, providing other bidding requirements are satisfied.

In a competitive sale, the Notice Inviting Bids will be carefully constructed by the City's municipal advisor so as to ensure the best possible bids for the City, in light of existing market conditions and other prevailing factors. Bid parameters often proscribe limitations regarding use of discount or premium coupons, bond insurance, and call provisions. The City will publish the Notice Inviting Bids in a financial publication generally circulated throughout the state or reasonably expected to be disseminated among all prospective bidders for the proposed bond issuance. In such instances where the City deems the bids received unsatisfactory, it may, at the discretion of the City Manager, reject all bids.

Private Offering: Typically, private placements and direct loans are carried out when extraneous circumstances preclude public offerings or to avoid the costs of a public offering for smaller issuances.

When determined as the best option, the City will negotiate financing terms with financial institutions or certain accredited investors on a private placement/direct loan basis.

C. Use of External Financing Professionals

Municipal bond issuers hire a financing team to develop a financing plan, develop offering documents, prepare for any rating agency and investor presentations, market the bond offering to investors, price the bonds and close the transaction. The financing team typically will include the Municipal Advisor, Bond Counsel, Disclosure Counsel, Underwriter, Underwriter's Counsel, Fiscal Agent, Credit Rating Agency and Credit Enhancer.

The City Manager shall have the authority to select service providers necessary to meet legal requirements and minimize City debt costs. The City Manager will make such selections with the goal of achieving an appropriate balance between service (including experience, professional reputation, and market recognition) and cost. The City Manager is authorized, but not required, to select such services providers through a sole source selection process unless a different process is specifically required by law.

IV. STRUCTURE AND REPAYMENT OF DEBT

A. Final Maturity and Principal Amortization

The final maturity of the debt shall not exceed, and preferably be less than, the remaining useful life of the assets being financed. And, in order to comply with Federal tax regulations, the average life of a debt issue shall not exceed 120 percent of the average life of the assets being financed. (The standard term of long-term borrowing is 15 to 30 years.)

The City will seek to structure debt with aggregate level debt service (principal and interest payments) over the life of the borrowing. The deferral of principal payments will be considered only when it is beneficial to the City's aggregate debt portfolio or when it will allow debt service to more closely match the cash flows of the financed project.

B. Interest Rate Mode

The City currently issues debt with fixed interest rates, primarily because debt service payments are certain through the life of the obligation. However, if appropriate, the City may choose to issue variable or floating rate debt which normally carries a lower rate of interest set according to a predetermined formula or by a remarketing process. On a case-by-case basis, the City Manager will evaluate the likely benefits and potential costs of the City's issuance of debt with non-fixed rates of interest. In general, the outstanding amount of non-fixed rate debt should not exceed 20 percent of the City's total debt.

C. Capitalized Interest

Capitalized interest are bond proceeds which are reserved to pay interest on a debt issue until the projected operational date of the financed project plus an additional period of time as a safeguard

against construction delays. The City may elect to fund capitalized interest from bond proceeds for this purpose.

D. Debt Service Reserve Funds

Debt service reserve funds (DSRFs) are held by and available to the bond trustee to make debt service payments to bondholders in the event that pledged revenues are insufficient. The maximum size of the reserve fund is generally governed by Federal tax regulations, which permits the lesser of three tests: 10 percent of debt proceeds, 125 percent of average annual debt service and maximum annual debt service. When debt service payments are generally equal from year to year, debt service reserve funds are usually sized to maximum annual debt service.

A debt service reserve fund either may be required by existing legal documents or may improve the credit ratings or marketing of the debt issue. The debt service reserve fund requirement can be satisfied with cash or a cost-effective surety policy, with either debt proceeds or City reserves serving as the funding source. A cash debt service reserve fund will be invested pursuant to the investment restrictions associated with the respective financing documents and the City's Investment Policy. For each debt issue, the City Manager will evaluate the necessity of, and the funding source for, any debt service reserve fund.

E. Redemption Provisions (Call Options)

A call option, or optional redemption provision, gives the City the right to prepay or retire debt prior to its stated maturity. This option may permit the City to achieve interest savings in the future through refunding of the bonds. Long-term tax exempt, municipal borrowings are typically issued with a 10-year call option and no call premium (price 100). From time to time, shorter call options of three to nine years are used. As the City must pay a higher interest rate as compensation to the buyer for the risk of having the bond called in the future, the City Manager will evaluate the use of a call option for each debt issuance prior to the date of sale.

Because the cost of call options can vary widely, depending largely on current market conditions, an evaluation of the following factors will be conducted in connection with each issuance: the call premium, the level and volatility of interest rates relative to historical standards, the coupon rate, and the time until the bonds may be called. Since the issuance of non-callable debt will restrict future financial flexibility, cost will not be the sole determinant in the City's decision to issue non-callable debt.

F. External Credit Enhancement

Credit enhancement may be used to improve or establish a credit rating. Types of external credit enhancement include bank letters of credit, bond insurance and DSRF surety policies. The City Manager will evaluate the availability and cost/benefit of credit enhanced debt versus unenhanced debt prior to the date of sale. The City may utilize credit enhancement if it provides an economic advantage to a particular debt maturity or the entire issue, or if it furthers the City's overall financial objectives.

G. Derivative Products

Derivative products will be considered appropriate in the issuance or management of debt only in instances where it has been demonstrated that the derivative product will either provide a hedge that reduces risk of fluctuations in expense or revenue, or alternatively, where it will reduce total financing cost. Should derivatives be considered, such activities will be addressed in a separate derivatives policy which will provide guidelines for interest rate swaps and other derivative products. As the City does not have any derivative products outstanding, no derivatives policy is in place.

V. DEBT MANAGEMENT

A. Investment of Bond Proceeds

Until spent on the intended project, bond proceeds will be invested to maximize safety, liquidity and return. The City's Investment Policy and the bond documents govern objectives and criteria for investment of bond proceeds. The City will invest bond proceeds to maximize interest earnings over the life of the bond issuance while complying with Federal tax regulations.

B. IRS Compliance

The Finance Director will establish and maintain a system of record keeping and reporting to meet the arbitrage rebate compliance requirements as required by Federal tax regulations. This effort shall include tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebate earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the City's outstanding debt issuances. The Finance Director may retain a firm to prepare arbitrage rebate calculations and communicate with the IRS.

C. Disclosure Requirements and Investor Relations

The City will meet secondary disclosure requirements in a timely and comprehensive manner, as stipulated by the SEC Rule 15c2-12. The Finance Director is responsible for providing ongoing disclosure information to the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) system, the central depository designated by the SEC for ongoing disclosures by municipal issuers. The Finance Director is responsible for maintaining compliance with all accounting and disclosure standards promulgated by state and national regulatory bodies, including the Government Accounting Standards Board (GASB) and the Securities and Exchange Commission (SEC). The Finance Director may retain a firm to assist with preparation of the City's annual disclosure reports and the reporting of material events.

D. Debt Covenants

General financial reporting and other tax certification requirements embodied in debt covenants shall be monitored to ensure that the City is in compliance.

SUBJECT: DEBT MANAGEMENT POLICY

GLOSSARY

Additional Bonds: Additional bonds is a term found in indentures, trust agreements, bond resolutions, and other bond issuance documents referring to bonds that may be issued in the future in addition to the bonds being issued under the current document. Often these bonds are on a parity with the bonds being issued initially and may not be issued without meeting certain conditions involving the level of revenues available to repay the initial bonds and additional bonds, maximum amount limitations, and other conditions. These conditions are often referred to as the "additional bonds test".

Amortize: To retire the principal of an issue by periodic payments either directly to bondholders, or first to a sinking fund and then to bondholders.

Arbitrage Rebate: A payment made by an issuer to the federal government in connection with an issue of tax-exempt or other federally tax-advantaged bonds. The payment represents the amount, if any, of arbitrage earnings on bond proceeds and certain other related funds, except for earnings that are not required to be rebated under limited exemptions provided under the Internal Revenue Code. An issuer generally is required to calculate, once every five years during the life of its bonds, whether or not an arbitrage rebate payment must be made

Arbitrage Yield Restriction: With respect to tax-exempt bonds, arbitrage is the yield spread made by issuing bonds bearing interest at tax-exempt rates, and investing the proceeds at materially higher taxable yields. The Internal Revenue Code limits the opportunity for borrowers to use monies associated with tax-exempt bonds to acquire materially higher yielding taxable investment property. However, certain exceptions are provided-in particular for reserve accounts and for investments during temporary periods.

Basis Point: A "basis point" is a shorthand reference to one one-hundredth of one percent (.01%). The term is generally said to describe interest rates rather than prices. For example, if an interest rate increases from 4.25% to 4.50%, the difference is referred to as a 25 basis point increase.

Bond: The written evidence of debt, which upon presentation entitles the bondholder or owner to a fixed sum of money plus interest. The debt bears a stated rate(s) of interest or states a formula for determining that rate and matures on a date certain. Generally refers to debt securities with a maturity of greater than the short-term range.

Bond Counsel: An attorney (or firm of attorneys) retained by the issuer to give a legal opinion that the issuer is authorized to issue proposed securities, the issuer has met all legal requirements necessary for issuance, and interest on the proposed securities will be exempt from federal income taxation and, where applicable, from state and local taxation. Typically, bond counsel may prepare, or review and advise the issuer regarding authorizing resolutions or ordinances, trust indentures, official statements, validation proceedings and litigation.

Bond Insurance: Non-cancellable insurance purchased by the issuer from a bond insurer pursuant to which the insurer promises to make scheduled payments of interest, principal and mandatory sinking

fund payments on an issue if the issuer fails to make timely payments. When an issue is insured, the investor relies upon the creditworthiness of the insurer rather than the issuer (or in addition to the issuer). Payment of an installment by the insurer does not relieve the issuer of its obligation to pay that installment. The issuer remains liable to pay that installment to the insurer.

Bond Proceeds: The money paid to the issuer by the purchaser or underwriter of a new issue of municipal securities. These moneys are used to finance the project or purpose for which the securities were issued and to pay certain costs of issuance as may be provided in the bond contract.

Bond Purchase Contract: In a negotiated sale, the bond purchase contract is an agreement between an issuer and an underwriter or a group of underwriters (a syndicate or a selling group) who have agreed to purchase the issue. Other common names for a bond purchase contract are "contract of purchase" or "bond purchase agreement." In a competitive sale, the notice of sale, the underwriter's bid and the issuer's acceptance of the bid together constitute a bond purchase contract. Generally, these three items, taken together, contain items similar to those in a negotiated bond purchase contract.

A bond purchase contract generally contains the following:

- The purchase price to be paid by the underwriter (including any premium or discount)
- Certain terms of the bonds, such as interest rates, maturities, redemption provisions, and original issue discount
- The circumstances under which the underwriter may cancel its obligation to purchase the issue (e.g., changes in the tax treatment of the bonds and other events which would make it substantially more difficult for the underwriter to sell the bonds to investors)
- The good faith deposit, if any
- The conditions to the closing of the issue, which often include documents, certificates, and opinions that are to be delivered on the closing date
- Any restrictions on the liability of the issuer

Call: To give notice of redemption prior to the bond's maturity date; to redeem bonds prior to their maturity date.

Call Price: The price, as established in the bond contract, at which securities will be redeemed, if called. The call price is generally at or above par and is stated as a percentage of the principal amount called.

Capitalized Interest: Bond proceeds which are reserved to pay interest on an issue for a period of time early in the term of the issue (funded interest). For a project financing, interest payments are commonly capitalized until the operational date of the financed project.

Certificates of Participation (COPs): A certificate (which looks very much like a bond) representing an undivided interest in the payments made by a public agency pursuant to a financing lease (or an installment purchase agreement). A portion of each lease payment (and, therefore, a portion of each interest in a lease payment) is designated as being principal, and the remainder as interest. Even though COPs are not treated as indebtedness of the issuer under state law (particularly the California Constitution), the federal tax law treats the lease obligation as if it were a debt, and, as a result, the interest component of each lease payment may be treated as tax-exempt interest.

Closing Date: The date on which an issue is delivered by the issuer to, and paid for by, the original purchaser (often an underwriter); also called the delivery date.

Competitive Sale: The sale of bonds to the bidder presenting the best sealed bid at the time and place specified in a published notice of sale (also called a "public sale"). When bonds are to be sold at a competitive sale, the issuer typically specifies all of the terms of the issue other than interest rates and purchase price. When the issue is ready to market, the issuer solicits bids by placing a notice of sale in one or more industry publications such as *The Bond Buyer* and, if required by law, in a local newspaper of general circulation. In the notice of sale, the issuer announces that it will accept sealed bids up to a certain date and time. Prior to presenting bids, the underwriters evaluate the credit quality of the issue and the municipal market and may form syndicates or selling groups. The bonds are awarded to the underwriter presenting the best bid based on the criterion specified in the notice of sale. Possible criteria include the net interest cost (NIC) method or the net effective interest rate or true interest cost (TIC) method of comparing the cost by the issuer of the financing.

Continuing Disclosure: The ongoing disclosure provided by an issuer or obligated person pursuant to an undertaking entered into to allow the underwriter to comply with SEC Rule 15c2-12.

Costs of Issuance: Costs of issuance are the expenses paid in connection with the sale and issuance of bonds, commonly from bond proceeds. These expenses may include, but are not limited to, the fees paid to bond counsel, disclosure counsel, municipal advisor, feasibility consultant and trustee, as well as the costs of printing the official statement or other disclosure documents, costs associated with obtaining a credit rating, and underwriter's compensation.

Coupon or Coupon Rate: The periodic rate of interest, usually calculated as an annual rate payable on a security expressed as a percentage of the principal amount. The coupon rate, sometimes referred to as the "nominal interest rate," does not take into account any discount or premium in the purchase price of the security.

Covenants: Contractual obligations in financing agreements whereby the party making the promises agrees to perform or refrain from performing certain actions or to comply with certain requirements. Most issuer covenants are found in the indenture or bond resolution pursuant to which the bonds are issued. The following covenants are typical issuer covenants:

Rate Covenant - a covenant that the issuer will establish and collect charges with respect to the project or the program loans sufficient to meet expenses and debt service, perhaps with debt service coverage.

Insurance Covenant - a covenant to maintain insurance against various events, such as fire, casualty, flood, earthquake, theft, and liability. A covenant to repair or reconstruct the project with the proceeds of insurance, or if it does not make economic sense to repair or reconstruct the project, insurance proceeds would be applied to the redemption of the bonds.

Tax Covenant - a covenant that the issuer will not take any action or consent to any party taking any action which will cause interest on the bonds to be subject to federal income taxation or to cause the bonds to be arbitrage bonds.

Additional Bonds - a covenant not to issue any bond whose security is equal to or superior to that of the existing issue unless certain "additional bonds" tests (often including historical or projected coverage ratios) are satisfied.

Coverage (Debt Service): The extent to which revenues in addition to the amount necessary to pay operating expenses and debt service are required to be collected by a rate covenant or by the conditions to the issuance of additional parity bonds. For example, the bond resolution pursuant to which water revenue bonds are issued may require the issuer to maintain fees and charges for the sale of water levels sufficient to enable it to collect in each year the amount necessary to pay all of its water system operating expenses, debt service on the bonds plus an amount equal to 25% of debt service on the bonds. The additional 25% is referred to as coverage.

Credit Enhancement: The availability of additional outside support designed to improve an issuer's own credit standing and it is a key part of securitizing a finance transaction.

Credit Ratings: Evaluations of the credit quality of notes and bonds usually made by independent rating services (Credit Rating Agencies). Credit ratings are intended to measure the probability of the timely repayment of principal of and interest on municipal securities. Ratings are initially made before issuance and are periodically reviewed and may be amended to reflect changes in the issuer's credit position. The information required by the rating agencies varies with each issue, but generally includes information regarding the issuer's demographics, debt burden, economic base, finances and management structure. The three nationally recognized Credit Rating Agencies are Fitch Investors Service, Moody's Investors Service, Inc. and Standard & Poor's Corporation.

Credit Spread: This is the difference in yield between different securities, due to different credit quality. The credit spread reflects the additional net yield an investor can earn from a security with more credit risk relative to one with less credit risk.

Debt Ratios: Comparative statistics showing the relationship between the issuer's outstanding debt and such factors as its tax base, income or population. Such ratios are often used in the process of determining credit quality of an issue, primarily on general obligation bonds or other tax-supported debt. Some of the more commonly used ratios are (a) net overall debt to assessed valuation, (b) net

overall debt to estimated full valuation, (c) net overall debt per capita, and (d) tax-supported debt to personal income. Related terms include:

Direct Debt - The sum of the total bonded debt and any short-term debt of the issuer.

Net Direct Debt - Direct debt less sinking fund accumulations and all self-supporting debt.

Overall Debt - Total direct debt plus the issuer's applicable share of the total debt of all overlapping jurisdictions.

Net Overall Debt - Net direct debt plus the issuer's applicable share of the net debt of all overlapping jurisdictions.

Overlapping Debt - The issuer's proportionate share of the debt of other local governmental units that either overlap it (the issuer is located either wholly or partly within the geographic limits of the other units) or underlie it (the other units are located within the geographic limits of the issuer). The debt is generally apportioned based upon relative assessed values.

Debt Service: The total of interest, principal and mandatory sinking fund payments.

Default/Event of Default: Failure to make prompt payment on a bond or otherwise comply with other covenants in the financing agreements. Indentures and bond resolutions commonly provide for some short period of time (a "cure period") to correct a failure to comply with a covenant, before a simple default becomes an event of default that allows acceleration and certain other remedies to be pursued.

Defeasance: The termination of the rights and interests (including the pledge of revenues but not including the right to payment) of the bondholders under the indenture or bond resolution upon final payment or provision for payment of all debt service on the bonds, all in the specific manner required by the indenture or bond resolution.

Denomination: The face amount of a bond--generally its original principal amount. Usually the denominations are $5,000 or any integral multiple of $5,000. In some short-term or variable rate financings, denominations may be multiples of $100,000 or in multiples of $5,000 in excess of $100,000.

Derivative: A product whose value is derived from an underlying security or other asset structured to deliver varying benefits to different market segments and participants. The term encompasses a wide range of products offered in the marketplace including interest rate swaps, caps, floors, collars and other synthetic variable rate products.

Direct Loan: A loan to a municipal issuer from a banking institution or another lender. The obligations may constitute municipal securities.

Disclosure Counsel: Disclosure counsel handles many of the tasks traditionally handled by underwriter's counsel, except when it is clear that the disclosure counsel's client is the issuer and not the underwriter. If underwriter's counsel has been retained, it may be unnecessary to retain disclosure

counsel. Disclosure counsel may prepare the draft Official Statement, the Bond Purchase Contract (or, in the case of a competitive sale, the Official Notice of Sale), the Continuing Disclosure Agreement and any Blue Sky Memoranda. In addition, disclosure counsel may render a "I0b-5 opinion" to the underwriter for the transaction. In doing this work, the disclosure counsel is representing the issuer and not the underwriter, and all parties must be aware of this role and of the duties disclosure counsel owes to its client, the issuer. If structured in this way, disclosure counsel may be the same lawyer or firm as bond counsel on a particular transaction since the client in both cases is most likely the issuer. Occasionally where disclosure counsel is used, the underwriter also will have its own counsel, but typically that counsel's role is limited to advising the underwriter on negotiation of the purchase contract and on regulatory compliance issues.

Discount: The amount, if any, by which the principal amount or par value of a bond exceeds its sale price. Original issue discount (OID) is the amount by which the principal amount or par value of a bond exceeds the offering price to the public at the time it is originally sold, or if sold in a private placement, the price to its first purchaser.

Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act): The Dodd-Frank Wall Street Reform and Consumer Protection Act was signed into law on July 21, 2010. The Act was passed in response to the market discord over the past few years and is the most sweeping change to financial regulation in the United States since the Great Depression. In general, this legislation strengthens oversight of municipal securities and broadens securities market protections to cover, among other things, previously unregulated market participants. The law introduces more stringent regulatory capital requirements, effect significant changes in the regulation of over the counter derivatives, reform the regulation of credit rating agencies and effect significant changes in the securitization market. Legislation calls for a number of studies to be conducted and requires significant rule-making.

Due Diligence: The inquiry made to reveal or confirm facts about the issuer, the issue and the security for the issue that would be material to a prudent investor in making a decision to purchase the issue. Due diligence inquiries are made by underwriters and lawyers to determine, for example, whether the issue follows the purpose and scope outlined by the enabling legislation, statutes, and resolutions of the issuer and whether all material facts have been accurately disclosed in the official statement. Courts have generally concluded that participants who demonstrate that they have conducted reasonable investigations resulting in a reasonable belief in the accuracy and sufficiency of the disclosure document have satisfied their responsibilities under the disclosure laws relating to municipal bonds.

Electronic Municipal Market Access (EMMA): A centralized online source for free access to municipal disclosures, market transparency data and educational materials about the municipal securities market operated by the MSRB. Among other things, EMMA serves as the official source for official statements and other primary market disclosure documents for new issues of municipal securities as well as the official source for continuing disclosures for outstanding issues of municipal

securities for which the issuer or obligated person has entered into a continuing disclosure agreement as contemplated under SEC Rule 15c2-12.

Escrow Agent: With respect to an advance refunding, the commercial bank or trust company retained to hold the investments purchased with the proceeds of the refunding and, customarily, to use the amounts received as payments on such investments to pay debt service on the refunded bonds.

Feasibility Consultant: The person or firm retained, customarily by the issuer, to express an opinion (customarily printed as an appendix to the official statement) on the economic feasibility of a facility, enterprise, or lending program to be undertaken with the proceeds of an issue. Feasibility consultants are retained for a wide variety of different types of financings, ranging from large single projects such as a hydroelectric power plant to lending programs such as a multideveloper single family mortgage revenue program. The objective of a feasibility report is to provide an assessment of one or more aspects of the economic feasibility of the purpose of a financing. The views of the feasibility consultant are taken into account by the credit rating agencies and investors in the process of marketing the bonds.

Financial Industry Regulatory Authority (FINRA): A self-regulatory organization, formerly known as the National Association of Securities Dealers (NASD), that enforces MSRB rules applicable to the municipal securities activities of its member broker-dealers, administers the MSRB's professional qualification examinations and handles arbitration proceedings relating to municipal securities for its member broker-dealers and for bank dealers. FINRA also adopts rules governing the conduct of its members with respect to most types of securities other than municipal securities.

Fiscal Agent: A commercial bank or trust company designated by an issuer under the indenture or bond resolution to act as a fiduciary and as the custodian of moneys relating to an issue. The fiscal agent's duties typically are limited to receiving money from the issuer which are to be held in funds and accounts created under the indenture or bond resolution and (when acting as paying agent) paying out principal and interest to bondholders.

Fixed Rate: An interest rate which is set at the time a bond is issued and which does not vary during the time of the bond.

Floating Rate: A (variable) interest rate that periodically changes based upon an index or a pricing procedure. For example, the interest rate may change at intervals according to an index or a formula or other standard of measurement as stated in the bond contract, or may be the rate established by the remarketing agent as the rate necessary to remarket the bonds at par. The variable rate may change on a daily, weekly, monthly, or other periodic basis.

Variable rate bonds generally have a demand feature allowing the owner to demand that the issuer or another party repurchase the bond upon a specified number of days' notice or at certain times which reflect the intervals at which the rate varies. For example, a variable rate bond bearing interest at a rate, which is set each week, customarily has a demand feature allowing the bondholder to put the bond on one week's notice. Investors treat such a bond as having a term of one week. Because interest

charged on money borrowed for a short term is normally less than interest on money borrowed for a long term, variable rates are normally lower than long-term fixed rates. Since variable rates are lower than long-term fixed rates, variable rate bonds are also referred to as lower floaters.

Flow of Funds: The provisions of an indenture or bond resolution pursuant to which pledged revenues are periodically allocated in a specified priority to accounts, if any, for operating expenses, debt service, the bond reserve account, redemption of bonds prior to maturity, other reserves, surplus, etc.

Government Accounting Standards Board (GASB): A standard-setting body which prescribes standard accounting practices for governmental units.

Indenture/Bond Resolution: An agreement executed by an issuer and a trustee (or fiscal agent) which pledges certain revenues and other property as security for the repayment of the issue, sets forth the terms of the bonds and contains the responsibilities and duties of the trustee and the rights of the bondholders. The responsibilities and duties of the trustee may include, among others, the following:

- regulating the disbursement of the proceeds of the issue for the intended purpose
- fund transfers to assure that bondholders receive timely and complete payment
- protecting the assets of the trust if a default occurs
- exercising a specified standard of care in the administration of those trusts

A bond resolution differs from an indenture in that the issuer unilaterally adopts the resolution which is then accepted as an agreement by the trustee or fiscal agent in a separate document. The provisions of a bond resolution used in this manner do not differ substantially from those of an indenture. The term bond resolution is often also used to mean a resolution that authorizes the issuance of bonds, and may or may not also authorize the execution of an indenture. General and series indentures are used when several issues of parity bonds are to be issued. The general indenture customarily specifies the matters that will be common to all series of bonds and the series indenture is a supplemental indenture that specifies the terms of the particular series and any other features that are unique that series. A supplemental indenture is an indenture that amends or supplements a prior indenture, whether that prior indenture stands by itself, is a general indenture or a series indenture.

Installment Purchase Contract/Sale Agreement: An installment purchase contract or installment sale agreement is a financing instrument, similar to a financing lease, by which the issuer sells, rather than leases the project to the obligor, which agrees to purchase the project by making periodic payments ("installments"). Whether lease payments or installments, such payments are designed to be sufficient to pay debt service on the issue. The choice whether to structure a financing utilizing the municipal lease, installment purchase contract or loan agreement often depends upon state law requirements such as constitutional debt limits and the authorization to lease property.

Interest/Interest Rate: A charge paid to the bondholder by the issuer for the use or borrowing of money; the "interest rate" is the interest charge expressed as a percentage of principal (which

generally corresponds roughly to the amount borrowed) accruing over a specified period (generally a year) so long as the debt remains unpaid. Interest may be paid or may compound at intervals different from the period used to express the interest rate. Interest on current interest fixed rate bonds generally is expressed as an annual rate, but is paid semiannually, with each semiannual payment being one-half of the amount that would accrue over an entire year. Interest on variable rate bonds accrues at a rate which changes from time to time (perhaps as often as daily), but each such rate is nevertheless generally expressed as a percentage per year. Generally, interest on fixed rate bonds is calculated on the basis of a 360-day year and interest on variable bonds is calculated on the basis of a 365-day year.

Investors: Investors are persons or firms who purchase bonds. They are in effect loaning their money (the amount of their investment) to the issuer of the bonds in exchange for the issuer's obligation to repay them with interest. Investors are often thought of in two broad classes: institutional and retail.

Institutional Investor - A mutual fund, insurance company, bank, or other financial institution that buys bonds, usually in very large blocks (sometimes in the tens of millions of dollars). Institutional investors have professional staffs whose purpose is to analyze credit risk, monitor investments, and manage the investor's assets.

Retail Investor - An individual who purchases bonds, usually in small blocks-as small as $5,000. Retail investors vary from the quite unsophisticated investor with a small amount of savings (often colloquially referred to as the "widows and orphans") to so called "high net worth" individuals who may have significant holdings and experience in the bond market.

Issuer: A state, territory, political subdivision, municipality, or governmental agency or authority that raises funds through the sale of municipal securities.

Managing Underwriter: The managing underwriter is the leading--and originating--investment banking firm of an underwriting group organized for the purchase and distribution of a new issue of securities. The agreement among underwriters authorizes the managing underwriter, or syndicate manager, to act as an agent for the group in purchasing, carrying, and distributing the issue as well as complying with all federal and state requirements; to form the selling group; to determine the allocation of securities to each member; to make sales to the selling group at a specified discount—or concession--from the public offering price; to engage in open market transactions during the underwriting period to stabilize the market price of the security; and to borrow for the syndicate account to cover costs.

Material Event Notice: Disclosure of certain enumerated events affecting a municipal security required to be made under a continuing disclosure agreement meeting the requirements of Rule 15c2-12. These events include any of the following, if material:

1) principal and interest payment delinquencies
2) non-payment related defaults

3) unscheduled draws on debt service reserves reflecting financial difficulties
4) unscheduled draws on credit enhancements reflecting financial difficulties
5) substitution of credit or liquidity providers, or their failure to perform
6) adverse tax opinions or events affecting the tax-exempt status of the security
7) modifications to rights of securities holders
8) bond calls
9) defeasances
10) release, substitution, or sale of property securing repayment of the securities
11) rating changes
12) failure to provide annual financial information as required

Maturity: With respect to a single bond, the date upon which the principal of the bond is stated to be due; with respect to an issue, all of the bonds of an issue which are due on a single date.

Municipal Advisor (MA): With respect to a new issue of municipal securities, a consultant who advises the issuer on matters pertinent to the issue, such as structure, timing, marketing, fairness of pricing, terms and bond ratings. A municipal advisor may also be employed to provide advice on subjects unrelated to a new issue of municipal securities, such as advising on cash flow and investment matters.

Municipal Securities Rulemaking Board (MSRB): A self-regulatory organization, consisting of representatives of securities firms, bank dealers, municipal advisors, issuers, investors and the public, that is charged with primary rulemaking authority over municipal securities dealers and municipal advisors in connection with their municipal securities and municipal advisory activities. MSRB rules are approved by the SEC, and enforced by the SEC, FINRA and the federal banking regulators depending on the regulated entity.

National Association of Bond Lawyers (NABL): A professional society of bond counsel organized to improve the law and solve common legal problems relating to municipal securities.

Negotiated Sale: A sale of bonds, the terms and price of which are negotiated by the issuer through an exclusive agreement with a previously selected underwriter and or underwriting syndicate. Unlike a competitive sale, the underwriter is customarily active in all aspects of structuring the negotiated deal. Selection of the underwriter can be based on many different considerations including, but not limited to, expertise, reputation, guaranties of maintaining a maximum gross spread as well as prior relationships with the issuer. In addition to negotiating the terms and covenants of the issue, the issuer and the underwriter also negotiate pricing of the issue. One advantage of a negotiated sale is that the issue can be brought to market at the most advantageous time giving special consideration to a volatile interest rate environment for the particular issue. Negotiated sales are often used for

complex financings which may require targeting to specialized investors due to the financing structure or the nature of the security of the bonds.

Non-Litigation Certificate: A document executed prior to delivery of a new bond issue by an issuer of municipal bonds certifying that there is no litigation know to the issuer to be currently pending, threatened, or contemplated that would affect in any materially adverse manner the validity or security of the bonds issued; the issuance, execution or delivery of the bonds issued; the existence or boundaries of the issuing entity (on general obligation bonds); or the validity or legality of provisions authorizing the payment of principal and interest on the bonds. The non-litigation certificate may also affirm the incumbency of specified officers, or this may be done in a separate document.

Notice of Sale: A publication by an issuer describing the terms of sale of an anticipated new offering of municipal securities. It generally contains the date, time, and place of sale, amount of issue, type of security, amount of good faith deposit, basis of award, name of bond counsel, maturity schedule, method of delivery, time and place of delivery and bid form.

Official Statement (OS): A document containing information about the bonds being offered, the issuer, and the sources of repayment for the bonds. Federal securities laws generally require that if an official statement is used to market an issue, it must fully disclose all facts that would be of interest ("material") to a potential buyer of bonds of the issue. For a water revenue issue, the most important information may be the financial health and physical condition of the water system enterprise, water supply and the economic health of the service area. The materiality of such information may also depend upon whether or not credit enhancement is utilized. Under MSRB rules, a formal official statement (which is printed only after the final terms of the bonds are available) must (if available) be delivered by the broker or dealer to purchasers of bonds no later than the settlement date of the transaction. An official statement may also be called an "offering circular," "offering memorandum" or "bond prospectus."

Preliminary Official Statement (POS) - The version of an official statement or offering circular used by the issuer or underwriters to inform the marketplace of the terms of the bonds being issued prior to receipt of bids at a competitive sale or prior to the determination of interest rates and purchase price in a negotiated sale.

Par/Par Value: "Par" or "par value" refers to the principal amount of a bond. A bond may be purchased (1) "at par," meaning the price of the bond is equal to its principal amount, (2) "below par," meaning the price is below its principal amount, or (3) "above par," meaning the price is above its principal amount.

Pricing: In a negotiated sale, the determination by the underwriters of the interest rates and reoffering prices at which an issue will be offered to investors. Generally, the underwriters will have mailed a preliminary official statement to potential investors and to other underwriters approximately one to two weeks prior to the pricing date. On the pricing date the underwriters will price the issue at the lowest marketable interest cost to the issuer. The price must be agreeable to the issuer. The underwriters then offer the bonds to investors on the agreed terms and if an appropriate number of

orders are received, the issuer and the underwriters enter into a bond purchase contract on those terms. If not enough or too many orders are received on the original terms, the issue may be re-priced to be more attractive to investors or to give a better rate to the issuer, as the case may be.

Private Placement: A primary offering in which a placement agent sells a new issue of municipal securities on behalf of the issuer directly to investors on an agency basis rather than by purchasing the securities from the issuer as an underwriter and reselling them to investors. Investors purchasing privately placed securities often are required to agree to restrictions as to resale and are sometimes requested or required to provide a private placement letter to that effect.

Public Offering: The sale of bonds (generally through an underwriter) to the general public (or a limited sector of the general public). The offer is usually disclosed by an official statement in which the terms of the financing and its structure are set forth, allowing the investor to make an informed decision about the merits of the proposed securities. The issuer may market a proposed public offering either via competitive sale or negotiated sale. In addition to public offerings, bonds are also sold in limited public offerings and private placements.

Refunding: An issue of new bonds (the refunding bonds) to pay debt service on a prior issue (the refunded bonds). Generally, the purpose of a refunding is either to reduce the debt service on the financing or to remove or replace a restrictive covenant imposed by the terms of the refunded bonds (for example, an excessive debt service coverage ratio). For accounting purposes, refunded bonds are not considered part of the issuer's outstanding debt because the refunded bonds are to be paid from the proceeds of the refunding bonds and not from the revenues originally pledged. Refunded bonds may continue to hold a lien on the revenues originally pledged; however, unless the indenture or bond resolution provides for defeasance of the refunded bonds prior to maturity or redemption.

Advance Refunding - A refunding in which the refunding bonds are issued more than 90 days prior to (in "advance" of) the date upon which the refunded bonds will be paid.

Current Refunding - A refunding in which the refunding bonds are issued 90 days or less before the date upon which the refunded bonds will be paid.

Reserve Account: An account from which monies may be drawn to pay debt service on an issue if pledged revenues and other amounts available to satisfy debt service are temporarily insufficient. A reserve account is typically funded to its agreed requirement with bond proceeds, or it may be only partly funded at the time of issuance and expected to reach its full requirement over time through the accumulation of pledged revenues or other available monies. If a bond reserve account is used in whole or part to pay debt service, the issuer usually is required to replenish the reserve account from revenues available after payment of debt service. A typical reserve requirement for an enterprise revenue bond would be an amount equal to maximum annual debt service on the issue, but not more than 10 percent of the original principal amount of the issue. The size of the reserve account and the investment of the monies held therein are subject to restrictions contained in the federal tax law for tax-exempt bonds. Investment earnings on bond reserve account monies may also be subject to yield

restriction and rebate. Sometimes, reserve account requirements are satisfied by the provision of a surety policy instead of a deposit of cash.

Revenue Bond: A bond which is payable from a specific source of revenue and to which the full faith and credit of an issuer with taxing power is not pledged. Revenue bonds are payable from identified sources of revenue, and do not permit the bondholders to compel taxation or legislative appropriation of funds not pledged for payment of debt service. Pledged revenues may be derived from operation of the financed project, grants and excise or other specified non ad-valorem taxes. Voter approval is not required when issued by a joint powers authority (JPA).

Securities and Exchange Commission (SEC): The federal agency responsible for supervising and regulating the securities industry. Although municipal securities are exempt from the SEC's registration requirements, municipal securities dealers and municipal advisors are subject to SEC regulation and oversight. The SEC also has responsibility for the approval of MSRB rules and enforces anti-fraud provisions of the federal securities laws in the sale and purchase of municipal securities.

Selling Group: A group of municipal securities brokers and dealers that assists in the distribution of a new issue of securities. Selling group members are able to acquire new issue securities from the underwriting syndicate at syndicate terms (i.e., less the total takedown) but do not participate in residual syndicate profits nor share any liability for any unsold balance.

Serial Bonds: Bonds of an issue which are payable as to principal in amounts due at successive regular intervals, generally annual or semiannual and generally in the early years of the term of the issue. An issue may consist of both serial bonds and term bonds.

Sinking Fund Payments or Installments: Payments made by an issuer (often into a "sinking fund") to provide for the redemption or payment at maturity of term bonds. Also called "mandatory sinking account payments" or "sinking fund installments." Generally, sinking fund payments are mandatory in a specified amount for each payment period to provide for the periodic redemption of term bonds prior to their final maturity. The individual term bonds to be redeemed each year are customarily selected at random by the trustee.

SLGS: An acronym (pronounced "slugs") for "State and Local Government Series." SLGS are special United States Government securities sold by the Treasury to states, municipalities and other local government bodies through individual subscription agreements. The interest rates and maturities of SLGS are arranged to comply with arbitrage restrictions imposed under Section 103 of the Internal Revenue Code. SLGS are most commonly used for deposit in escrow in connection with the issuance of refunding bonds.

Special Tax Bonds (Mello-Roos Bonds): Special Tax Bonds may be issued by a Community Facilities District, otherwise known as a Mello-Roos district, to finance facilities and those services that are necessary due to growth and development. Bonds issued by a district are secured by the levy of specified special taxes which must be approved by a 2/3rds vote of the registered voters or landowners within the proposed district. When the vote to approve the district tax is to be by the

landowners of the district, services may be financed only to the extent that they are in addition to those provided in the territory of the district before it was created and may not supplant services already available when the district was created. Once formed, a district is a legally constituted governmental entity the sole purpose of which is to finance facilities and services.

Special Assessment Bonds: The Municipal Improvement Act of 1913 provides for a local agency to form an Assessment District to finance certain infrastructure, including roadways, water and sewer facilities, storm drains, and other improvements often required in connection with new development. Assessment Districts formed under this Act may also finance, but in very limited circumstances, maintenance services. Assessment Districts may also be formed to provide for, among other things, the undergrounding of overhead utility lines or the abatement of hazardous geological conditions, upon a successful petition signed by owners of property who want the improvement.

An Assessment District must include all properties that will benefit directly from the improvements to be constructed, and formation of the district requires an election in which at least 50% of property owners vote in favor of the district. If an Assessment District is formed, the City may levy assessments that can be utilized to directly finance the public improvements, or may be pledged to support debt service on bonds, which may be issued under the Improvement Bond Act of 1915. The assessments that are levied upon each parcel must be based upon the direct and special benefit received by the property.

Story Bond: A bond so unusual or having such complicated features that salespeople are frequently called on to explain its intricacies to customers. Story bonds sometimes offer slightly higher yields than ordinary bonds as a way of convincing investors that they are worth holding.

Syndicate: A group of underwriters formed to purchase (underwrite) a new issue of municipal securities from the issuer and offer it for resale to the general public. The syndicate is organized for the purposes of sharing the risks of underwriting the issue, obtaining sufficient capital to purchase an issue and for broader distribution of the issue to the investing public. One of the underwriting firms will be designated as the syndicate manager or lead manager to administer the operations of the syndicate. There are two major types of syndication agreements:

Divided or Western Account – A method for determining liability stated in the agreement among underwriters in which each member of an underwriting syndicate is liable only for the amount of its participation in the issue, and not for any unsold portion of the participation amounts allocated to the other underwriters.

Undivided or Eastern Account - A method for determining liability stated in the underwriting agreement in which each member of the underwriting syndicate is liable for any unsold portion of the issue according to each member's percentage participation in the syndicate.

Tax and Revenue Anticipation Notes (TRANs): Notes issued in anticipation of receiving future tax receipts, such as ad valorem taxes, and revenues at a future date. Notes usually mature in one year or less.

Tax-Exempt Bond: A municipal security the interest on which is excluded from gross income for federal income tax purposes. Such interest may or may not be exempt from state income or personal property taxation in the jurisdiction where issued or in other jurisdictions. If interest on the bond is also exempt from state income tax, it is described as "double exempt" and if such interest is also exempt from municipal, local income or other special taxes it is described as "triple exempt." In some cases, interest on the bonds is subject to the alternative minimum tax.

Term Bonds: Bonds comprising a large part or all of a particular issue which come due in a single maturity. The issuer usually agrees to make periodic payments into a sinking fund for mandatory redemption of term bonds or for payment at maturity.

True Interest Cost (TIC): A measure of the interest cost of an issue that accounts for the time value of money. (The obligation to pay a dollar today is not the same as the obligation to pay a dollar ten years from now.) Presumably, one could take a much smaller sum, invest it today and let the interest on that investment accumulate and compound until you have a dollar on the date ten years from now, and the interest rate necessary to accumulate and compound that smaller sum up to that dollar ten years from now is called the "discount rate." With these general concepts in mind, the TIC of an issue can be more fully defined and compared to the net interest cost (NIC) for the same issue. The TIC is sometimes also called the "internal rate of return" or the "net effective interest rate." The TIC for an issue is the annual discount rate which, when used to discount all debt service payments on the issue to the date of initial delivery of the issue using a compounding interval equal to the interest payment periods for the issue, results in the aggregate present value of such debt service payments being equal to the original purchase price (including accrued interest) of the issue. For the purpose of calculating the TIC, sinking fund payments for any term bonds are considered principal payments. Because there is no algebraic formula for the direct computation of the TIC, it must be determined by either successive approximation on a computer or calculator or by using present value tables.

Underwrite: To agree to purchase bonds, generally upon initial issuance, in a guaranteed amount, for a guaranteed price and with the intention to resell the bonds to investors. In a "best efforts underwriting" the underwriter agrees only to use its best efforts to resell bonds to be purchased from the issuer and only agrees to purchase those bonds if the underwriter can resell them.

Underwriter: A dealer which purchases a new issue of municipal securities for resale. The underwriter may acquire the securities either by negotiation with the issuer or by award on the basis of competitive bidding. (See Managing Underwriter)

Underwriter's Counsel: An attorney or law firm retained to represent the interests of the underwriter in connection with the purchase of a new issue of municipal securities. The duties of underwriter's counsel may include review of the issuer's bond resolution or ordinance and documentation on behalf of the underwriter; review of the official statement to determine the adequacy of disclosure; negotiation of the agreement among underwriters; and preparation of the due diligence opinion.

Underwriter's Discount (Spread): With respect to new issue municipal securities, the differential between the purchase price paid to the issuer and the sum of the prices at which the securities are

initially offered to the investing public. The spread is usually expressed in points or fractions thereof. The spread generally has four components:

1) Management Fee - A fee paid to the managing underwriter for handling the affairs of the syndicate, including, in the case of a negotiated sale, structuring the issue and negotiating with the issuer.

2) Takedown - Normally the largest component of the spread, similar to a commission, the takedown represents the income derived by the selling broker or dealer from the sale of the bonds. If bonds are sold by a member of a syndicate, the seller is entitled to the full takedown (also called the total takedown). If bonds are sold by a dealer, which is not a member of the syndicate, such seller receives only that portion of the takedown known as the concession or dealer's allowance, with the balance (often termed the additional takedown) retained by the syndicate.

3) Expenses - The costs of operating the syndicate for which the lead manager may be reimbursed. Expenses may include any advertising and printing costs to the underwriter, underwriter's counsel's fees and expenses, computer expenses, travel expenses, MSRB fees, CDIAC fees, and other similar expenses.

4) Risk - This is the amount of compensation for risks incurred by the underwriter in underwriting the bond issue, relating to the difficulty of marketing the issue, bond market conditions, and the amount of bonds remaining to be resold after the execution of the bond purchase agreement. (There is rarely a risk component in the underwriting spread.)

Yield: See below for various definitions of "yield".

Arbitrage Yield - As used in the Internal Revenue Code, the discount rate which makes the present value of all payments with respect to an investment equal to its purchase price or, in the case of bonds, equal to the initial offering price at which a substantial amount of the governmental obligations is sold to the public. Premiums for bond insurance and other credit enhancement fees may be treated as additional interest, thereby increasing the yield of the issue.

Current Yield - The ratio of the annual dollar amount of interest paid on a security to the purchase price or market price of the security, stated as a percentage. For example, a $1,000 bond purchased at par with a 5 percent coupon pays $50 per year, or a current yield of 5 percent. The same bond, if purchased at a discount price of $800, would have a current yield of 6.25 percent. A $1,000 bond purchased at a premium price of $1,200 would have a current yield of 4.1 percent.

Yield to Call - The rate of return to the investor earned from payments of principal and interest, with interest compounded semi-annually at the stated yield, presuming that the security is redeemed on a specified call date (if the security is redeemed at a premium call price, the amount of the premium is also reflected in the yield). Yield to call takes into account the amount of the premium or discount at the time of purchase, if any, and the time value of the investment.

Yield To Maturity - The rate of return to the investor earned from payments of principal and interest, with interest compounded semi-annually at the stated yield, presuming that the security remains outstanding until the maturity date. Yield to maturity takes into account the amount of the premium or discount at the time of purchase, if any, and the time value of the investment.

Yield Curve: A graphic representation that shows the relationship at a given point in time between yield and maturity for bonds that are identical in every way except maturity.

City of Montebello Finance	Cash Collection	SOP	200
Cash Receipts and Refunds		Version No	1.0
		Date	6/2018
Approved by:		6/5/18	

1.0 Purpose

The purpose of this document is to set forth procedures that govern the handling, deposit, and safekeeping of City cash. Furthermore, this document is intended to supplement other City personnel policies that govern rules of conduct and performance in the workplace.

2.0 Scope

This document shall apply to all collections (Cash, Personal and Company Checks, Cashiers' Checks, Money Orders and Credit Card Transactions) at City Hall, Aquatorium, Senior Center, Transit, Golf Course, and other City-owned facilities.

3.0 Responsibility for Cash Receipts/Deposit

Designated City Staff, herein referred to as "Staff", who have custody of money payable to the City in any capacity shall deposit money accordingly.

4.0 Policy and Procedures

4.1 Applicability

The Finance Department is responsible for providing an accurate accounting of all City Cash, including revenues and expenses. Professional financial and accounting practices dictate that all funds received by the City be promptly deposited in either the City's bank or investment account(s). This ensures that City Cash is accounted for and available for investment or an authorized expenditure. The term "City Cash" applies to currency, coin, checks, money orders, credit, charge and debit card payments, other electronic payment media and other negotiable instruments payable in money to the City and/or Successor Agency.

The City's central cashiering function is performed by the Finance Department; however, other departments will receive payment for permits, registrations, publications, or other items. As such, employees that have authorized to receive City Cash share the stewardship of financial assets for the City across departmental divisions.

4.2 General Cash Control

4.2.1 The number of employees with access to cash funds shall be limited to assure internal control. The Finance Director shall grant access authority by completing an internal memo and have it filed within the Finance Department records.

4.2.2 To the extent staffing levels permit, separation of duties from the function of custodian of cash balances and the accounting and record keeping of the same shall be maintained.

4.2.3 Where staffing levels do not permit separation of duties, compensating controls such as strict individual accountability and thorough management review and supervision shall exist. Authorized personnel not assigned the custodial responsibility shall periodically examine, count or perform other reviews of cash funds.

4.2.4 Physical protection of funds through the use of bank facilities and locked cash boxes or drawers shall be practiced at all times.

4.2.5 City cash on the premises will be held to an absolute minimum to insure safety and maximize return on investments.

4.3 Cash Drawer Activity

4.3.1 Cash Drawer Opening Activity:

4.3.1.1 Each cash register maintains a cash drawer adequate for each area, with the exception of the Lead Staff who has cash drawer of $300 (Lead Staff applies to the Finance Department).

4.3.1.2 Each cash register is stored in a secure area (Finance vault) during non-business hours.

4.3.1.3 The Staff is responsible for setting up the cash register daily.

4.3.1.3.1 Staff is to confirm their opening change balance.

4.3.1.3.2 Staff to place coins and currency into the divided separate compartments in the cash drawer.

4.3.1.3.3 Staff to log onto computer with their assigned user name.

4.3.2 Cash Drawer Monitoring:

4.3.2.1 Never leave the cash drawer open – even if the cashier is in attendance.

4.3.2.2 Never leave the cash drawer unattended.

4.3.2.3 Never allow anyone to touch the cash drawer except authorized personnel.

4.3.2.4 Immediately contact the Controller or Finance Director if any issues are discovered.

4.4 Cash Receipting

4.4.1 The Finance Department performs the central cashiering function therefore all evidence of deposits, i.e. deposit slips and department revenue summaries, shall be forwarded to the appropriate staff member of the Department as soon as possible to assure timely and proper credit in the receipting process.

4.4.2 All departments receiving City Cash shall have a permanent collection record, such as a cash register tape, that has the record of transactions including voids, refunds, or cancellations. All revenues collected over the counter shall have a receipt issued at the point of sale or collection whether handwritten or electronically generated.

4.4.3 All handwritten receipts shall be pre-numbered and issued from receipt books issued by the Finance Department to account for lapsed sequence.

4.4.4 Receiving currency and coins:

4.4.4.1 The following steps are required when receiving currency and coins:

4.4.4.1.1 Always put away all currency and coins from the last transaction before starting a new transaction;

4.4.4.1.2 Count the currency before the coins;

4.4.4.1.3 Count all cash and coins in the presence of the customer;

4.4.4.1.4 Verify the grand total against the amount indicated on the billing, invoice, permit or registration form;

4.4.4.1.5 If any discrepancies exist between your total and the customer's total, count the money again; and

4.4.4.1.6 Contact the Controller or Finance Director to resolve any issues or problems.

4.4.5 All currency in the amount of fifty (50) dollars and above shall be checked with a counterfeit money detector pen prior to acceptance to verify the bills are not counterfeit.

4.4.6 Departments receiving checks as payments shall require the maker of the check to make it payable to the "City of Montebello". Under no circumstances shall a check for the City be made payable to an individual, "Cash", or left blank.

4.4.6.1 Staff to confirm the payer, check drawn against, is not listed on the City's NSF/Returned Item List.

4.4.6.1.1 If payer is listed on the City's NSF/Returned Item List, the Staff is to inform the customer that they cannot accept a personal check and the only acceptable form of payment is cash, Money Order, or Cashier's Check.

4.4.6.1.2 If payer has questions regarding the NSF/Returned Item, Staff is to refer customer to the Controller or Finance Director.

4.4.7 All checks shall be endorsed electronically by INovah immediately upon deposit through the City's remote check deposit system. In the event INovah does not endorse the check, said check will be manually endorsed with the City's deposit stamp.

4.4.8 Each check shall be inspected to ensure the following:

4.4.8.1 Current date (post-dated checks shall not be accepted);

4.4.8.2 Proper signature;

4.4.8.3 No alterations;

4.4.8.4 Bank name and routing number printed on the check;

4.4.8.5 Not a third-party check; and

4.4.8.6 Written amount matches numeric amount.

4.4.9 No checks shall be cashed.

4.4.10 All steps of each counter transaction must be completed, including steps to enter the transaction in the New World System accounting system and to place the receipts in a secured location before a new transaction is started.

4.4.11 Close of Day Processing:

4.4.11.1 A batch tender total report is to be printed for each batch.

4.4.11.1.1 The batch tender total report will list all transactions per Receipt Batch and detail on the total of currency, checks and credit card transactions.

4.4.11.1.2 Staff is to confirm batch tender total report agrees to the amount collected. See section 4.4.11.2 – "Balancing Cash Drawer".

4.4.11.1.3 If the report doesn't balance, the issue should be escalated to the Controller or Finance Director for resolution.

4.4.11.2 Balancing Cash Drawer:

4.4.11.2.1 At the end of each shift, all Staff must account for all increases and decreases of cash in their cash drawer.

4.4.11.2.2 Staff will verify and close all the batches for the day.

4.4.11.2.3 The Controller or Finance Director to review and approve the Cashier's Receipt Batch in INovah, and signoff on each cash drawer, verifying the ending drawer cash balance of $300 or $200, respectfully.

4.4.11.2.4 Any discrepancies will be reported to the Controller or Finance Director for resolution.

4.5 Overages and Shortages

4.5.1 It is the responsibility of the cash handler to ensure cash on hand equals the change fund plus actual receipts at all times.

4.5.2 All shortages and overages shall be reported to the Controller or Finance Director immediately.

4.5.3 All cash overages and shortages, as well as any known circumstances surrounding the overage/shortage, shall be documented in a memorandum to the Controller and Finance Director within one (1) business day as well as kept on file by the reporting department.

4.6 Theft or Loss

4.6.1 Once a theft or loss has been identified, it shall be immediately reported to the Controller, Finance Director, City Treasurer, City Manager, and the Montebello Police Department. Do not conduct any type of investigation or discuss with other staff prior to notification of the proper authority.

4.6.2 All theft or loss shall be documented in a memorandum to the Controller and Finance Director within one (1) business day as well as kept on file by the reporting department.

4.7 Deposits

4.7.1 The general operating standard for deposits of City Cash to the bank shall be within twenty-four (24) hours or the next business day of receipt of those funds. Departments shall weigh reasonableness and practically versus security in determining the timing for the deposit in small amounts. All deposits not made daily shall be held in a secured location, such as a safe.

4.7.1.1 Staff to prepare three (3) copies of the daily deposit slip.

4.7.1.1.1 Insert the day's collected funds and a deposit slip into the tamper-proof plastic bank pouch.

4.7.1.1.1.1 Seal the plastic bank pouch.

4.7.1.1.1.1.1 Store the sealed pouches in a secure area, such as a safe.

4.7.1.1.1.1.2 Sealed plastic bank pouches will be picked up by an armored service the next business day.

4.7.1.2 If the City uses remote deposit for checks received, those checks that have been remotely deposited will be retained by the Finance Department for a minimum of 60 days and held in a secured location such as a safe. After the 60th day, the checks shall be cross-shredded and thrown away.

4.7.2 All receipts of City Cash must be deposited with the Finance Department in accordance with this SOP and the cash handling procedures of the department that have been approved by the City Treasurer.

4.7.3 All security and bid deposits or escrow funds received in cash shall be treated as City Cash and deposited accordingly.

4.7.4 Departmental receipts shall never be used to replenish petty cash, other funds, or for the purchasing of items.

4.8 Petty Cash

4.8.1 Petty cash funds shall be approved by the Finance Director or his/her designee and established by the issuance of a check from the City's Accounts Payable Division restricted to a level appropriate to conduct City business in an efficient and responsible manner.

4.8.2 Petty cash transactions shall be subject to the same authorized expenditure controls as any other invoice presented for payment through accounts payable.

4.8.3 Once established, the amount of the petty cash funds shall be maintained on a constant basis with the custodian of the fund requesting a reimbursement check from the Accounts Payable Division for amounts disbursed.

4.8.4 Any funds taken from petty cash must have a completed authorized petty cash voucher with supporting documents. A check will be issued only upon the presentation and surrender of satisfactory evidence of such disbursements. The amount of the reimbursement will always be the exact amount of the aggregated disbursements made from the fund.

4.8.5 Reconciliation and reimbursements will be made as frequently as the fund requires replenishment, but no less than monthly.

4.8.6 When replenishing petty cash, put a copy of the petty cash recap in the petty cash box as backup for the vouchers that have been sent to the Finance Department.

4.8.7 No checks shall be cashed from petty cash funds.

4.8.8 Personnel authorized by the City Treasurer, Controller, or Finance Director, can make unannounced counts of petty cash and/or change funds at any time.

4.9 Change Funds

4.9.1 Change funds shall be established and controlled in the same manner as petty cash funds; however, change funds are strictly used for making change for customers and as such are revolving funds that require no replenishment.

4.9.2 There shall be no commingling of petty cash or cash receipts with change or other working funds.

4.9.3 When change funds are no longer needed to conduct the business for which they were established, the funds shall be deposited with the Finance Department as soon as possible.

4.9.4 Change funds established for any reason shall be used only for the purposes of conducting legitimate City business and not for personal use, even if reimbursed.

4.9.5 No checks shall be cashed from change funds.

4.10 Check Cashing Policy

4.10.1 No checks shall be cashed.

4.11 Returned Checks

4.11.1 Occasionally a deposited check may not clear the bank for one or several reasons: such as non-sufficient funds, account closed, stop payment, funds, held, stolen checks, forgery, endorsement, or signature. The Finance Department assumes responsibility for collections and cooperation with the receipting department.

4.11.2 The City Treasurer, Controller, or Finance Director, has the authority to refuse the acceptance of checks as deemed necessary.

4.12 Refunds

4.12.1 Refunds will only be made to the original entity (person or company) that submitted the original payment to the City.

4.12.2 Refunds of payments that were originally paid by credit card will be in the form of a check made out to the individual or company from which the payment from a credit card is made.

4.13 Foreign and Mutilated Currency

4.13.1 Foreign currency and coin shall not be accepted. Only currency and coins issued by the United States Federal Reserve Board are legal tender. Traveler's checks must state "U.S. Dollars".

4.13.2 No mutilated currency or coin, including bent coins, shall be accepted.

4.14 Banking Services and Account Opening Policy

4.14.1 The Finance Department is responsible for the City's banking relationships.

4.14.2 Opening new or closing bank accounts must be approved by the City Treasurer, Controller and Finance Director.

4.15 Training

4.15.1 All staff shall be familiar with this cash handling policy and must acknowledge receipt of this SOP.

4.15.2 All staff that handles City Cash shall be trained on the Cash Receipts and Refunds SOP by the Finance Department and be trained on cash handling procedures by the department.

4.16 Credit Cards

4.16.1 Acceptable credit cards are MasterCard, Visa, American Express, Discover, and bank-issued debit cards.

4.16.2 Security:

4.16.2.1 Credit card information can only be taken in person. If the City accepts payment through its website, it will be done through a secured payment portal.

4.16.2.2 Credit card information must be treated as confidential and paper containing credit card data must be physically secured (e.g., locked in a locker, cabinet, desk, storage bin, etc.).

4.16.2.3 Credit card information shall not be taken over email at any time.

4.16.2.4 Credit card information shall not be taken over the phone at any time.

4.16.3 Storage:

4.16.3.1 Credit card information should not be stored on the computer or on a memory disk at any time.

4.16.3.2 Printed reports containing cardholder data are to be physically retained, stored or archived only within secure Finance Department office environments, and only for the minimum time deemed necessary for their use.

4.16.4 Destruction:

4.16.4.1 Credit card information may only be destroyed by shredding and in accordance with the City's Records Retention Policy.

4.17 Violations

4.17.1 Any employee found to have violated this SOP may have his/her cash handling authorization limited or revoked completely and may be subject to formal disciplinary action up to and including termination from City employment in accordance with the City's personnel rules.

4.18 Policy Review

4.18.1 The Finance Department shall perform a review of all City Cash handling policies, procedures, functions and processes on a regular basis, but at a minimum of every two years.

4.18.2 The City's independent auditors shall review the City's cash management controls through the course of their annual audits as needed.

5.0 Liability for Loss as Between Department and City Treasurer

As between a department and its officers and the City Treasurer, the department has primary responsibility for care and liability for loss of City Cash in its custody until deposited in the City Treasury or entrusted to a cashier approved by the City Treasurer.

Compliance with the City Treasurer's rules and procedures, approved by the City Treasurer, establishes a presumption that a City department or office exercised due diligence in its custody and care of City Cash.

City of Montebello Finance	Cash Collection	SOP	700
Accounts Receivable and Revenue Collection		Version No	1.0
		Date	6/2018
Approved by:		6/5/18	

1.0 Purpose

To ensure sound financial management practices are in place for the proper controls over revenues, and general oversight over the various revenues collected; to ensure revenues are collected fairly, equitably and timely; and to provide best practices in developing efficient management programs over accounts receivable and collections.

2.0 Scope

This SOP applies to all City employees who are responsible for recording and collecting accounts receivable.

3.0 Policy

The collection and maintenance of accounts receivable records must be centralized in the Finance Department with daily recording controls provided by the Finance Department's Accounting Division.

By using the City's online accounts receivable system which provides real-time information, collection efforts can focus on reducing the average age of outstanding accounts.

4.0 Systems

To ensure billing systems have the capability of interfacing with the Finance Department's existing collection software, the applicable department, the Information Technology Department, and Finance Purchasing staff must inform the Controller and Finance Director when a purchase of new billing system(s) and/or the implementation of such system(s) are being considered.

5.0 Deposits

Collections should be recorded in an accounts receivable system and deposited timely.

6.0 Internal Controls

All aspects of revenue recording and accounts receivable monitoring shall be subject to proper internal controls established by the Finance Department's management staff. Departmental internal control procedures should be approved by the Controller and sent to the Finance Director, or his/her designee, for review and approval.

7.0 Billing

Unless otherwise required per ordinance, resolution, or other authority, all bills should have established terms (e.g., due thirty (30) days from the invoice date). Departments

should include timelines in their respective department billing procedures. Departmental billing procedures should be approved by the department director, transmitted to the Controller who shall initially approve the procedures, and sent to the Finance Director, or his/her designee, for review and approval.

In order to identify the correct billable party, departments should utilize the information pertaining to property ownership from the Los Angeles County Clerk-Recorder's Office. In addition, a United States Postal Service "Address Correction Requested" endorsement should be included on all outgoing envelopes for mailed invoices.

Where feasible, departments should include language on invoices to explicitly state the penalties and interest to be charged and the timeframe for which they will be charged. In addition, departments should develop or update existing written policies and procedures to ensure timely customer notification of past due accounts.

8.0 Accounts Receivable Collection

8.1 All accounts receivable should be recorded in a manner to permit an analysis of the aging of such receivables (e.g., less than 30 days, 30-60 days, etc.).

8.2 The Finance Department will review accounts, by department, periodically for revenue collection rates and performance, and will share this information with each department to better manage collection of invoices.

8.3 The Finance Department with the Information Technology Department will review the penalty and interest tables uploaded into the on-line accounts receivable system and, if applicable, update the collection fee assessed to match the City Council-approved fees and charges.

8.4 For those accounts that become past due, the initiating department and/or the Finance Department should have specified practices that ensure proper delinquent notice is provided to the customer and continued service is restricted, unless continuation of service is required by law or resolution, until such accounts are current.

8.5 Aged receivables are sent to the City's outside collection services, unless they are subject to legal action or lien.

8.6 An aging report should be generated on a monthly basis by the Accounts Receivable Clerk and reviewed in consultation with the Finance Director to determine appropriate follow-up activity.

8.6.1 Aged receivables over two (2) weeks (ten (10) business days) are initially sent to the City's notification service provider, Kinum, for notification of delinquency.

8.6.2 Kinum automatically generates notification letters to delinquent debtors up to five (5) times.

8.6.2.1 For commercial accounts, there are four (4) collection letters: fifteen (15) days between the 1st and 2nd, and ten (10) days between the 2nd, 3rd, and 4th letter.

8.6.2.2 For consumer accounts, there are five (5) collection letters: fifteen (15) days between the 1st and 2nd and ten (10) days between the 2nd, 3rd, 4th, and 5th letter.

8.6.3 Following unsuccessful notification efforts by Kinum, the City may send the delinquent accounts to its collection agency, Sequoia Financial Services, for formal collection activities.

8.7 Delinquent accounts subject to legal remedies should be brought to Small Claims Court or referred to the City Attorney's Office or the City's collection agency.

8.8 Delinquent accounts where real property may be liened for non-payment should be included in lien cycles established by departments in coordination with the Finance Department.

8.9 Departments should develop or upgrade existing written policies to:

8.9.1 Identify the circumstances for when it is appropriate to waive, adjust, or write-off amounts owed to the City;

8.9.2 Establish approval levels or limits for waivers and cancellations; and

8.9.3 Track total adjustments and write-offs for management review.

9.0 Allowance for Doubtful Accounts/Bad Debt Reserves

An allowance for doubtful accounts should be established to reflect the amount of the City's receivables that the Finance Department estimates will be uncollectible. The establishment of an allowance account ensures that the City's receivables are not overstated and that accounts deemed uncollectible are timely and accurately recorded in the correct period for financial reporting purposes.

10.0 Write-Offs and Adjustments

Efforts should be made to pursue the timely collection of delinquent accounts. Write-offs should be performed annually to ensure that accounts receivable are fairly stated. Collection efforts should be exhausted prior to any write-offs. The City Council may consent to write off uncollectible debts that exceed five thousand dollars ($5,000) per invoice. For Amounts under five thousand dollars ($5,000) per invoice, they may be written off with consultation with the City Manager and approval of the Finance Director.

City of Montebello Finance	Accounting	SOP	300
General Bank Account Reconciliation		Version No	1.0
		Date	6/2018
Approved by:		6/5/18	

1.0 Purpose

The purpose of this document is to identify procedures for reconciliation of General Bank Accounts.

2.0 Scope

This document provides procedures on how to reconcile the General Bank Accounts on a monthly basis.

3.0 Responsibility for General Bank Account Reconciliation

The Accountant/Finance Staff who is working on the reconciliation process is responsible to acquire/print the necessary reports/documents to perform the reconciliation.

4.0 Frequency and Timing

The bank reconciliations are to be completed on a monthly basis for each bank and investment account. While the procedures are detailed for the City's bank account (both checking and sweep), it also applies to other bank, bank type accounts, or investment accounts under control of the City or Successor Agency. Each bank account is to be reconciled within thirty (30) days following the end of the month. The only exception is for bank statements that are for the months of June, July, and August. For the statement ending June 30, the initial reconciliation date is to be completed by August 20, and then on September 15, which is the date the books are closed of the just completed fiscal year. The bank reconciliation for June is to be prepared (each bank reconciliation file) after each major or significant change to the June 30 book balances. The completed bank reconciliation for July is to be completed no later than September 20, and reconciliation for August is to be completed no later than October 10.

The bank reconciliations are to be signed by the person who completed the principle amount of the work, as assigned and determined by the Finance Director. After the signature of the bank reconciliations, the Accounting Manager reviews and approves the bank reconciliations and indicates this by their signature on the bank reconciliation. Once per quarter, or periodically, the Finance Director reviews the completed bank reconciliations with the City Manager.

5.0 Process on General Bank Account Reconciliation

All reports generated as a result of the processes described herein are to be exported into Excel and saved with the bank reconciliation worksheets. A printed copy of each report should also be included in the physical bank reconciliation folder.

5.1 General Ledger Report (GL). This report is used to link all ending cash balances to the master sheet. To determine the date to run these reports, coordination is to be made with accounting staff in order to be certain that:

5.1.1 All revenues have been uploaded for the month;

5.1.2 All back-dated direct deposits have been captured on the GL;

5.1.3 All system-generated accounts payable have been posted for the month;

5.1.4 All book transfers journal entries have been posted for the month;

5.1.5 Property tax revenues journal entries have been posted for the month; and

5.1.6 Other adjusting entries, that would have an impact on cash, have been posted.

The report should be run 10-15 days after month-end, as this provides a "snap shot" of the financial transactions of the City.

The report is to be permanently kept as the back-up. If there are adjusting entries after the report has been prepared, and the master sheet balances need to be updated, another copy of the GL report is to be saved under a different file name to avoid over-writing the prior file.

5.2 Cash Receipts.

5.2.1 Inovah allocation totals report is run. This report is saved as well as the monthly CREDIT file with the bank reconciliation workbook. Confirm that the grand total on the allocation report matches the CREDIT file that is uploaded to New World System (NWS).

5.2.2 Match each of the grand totals in CREDIT file to NWS report per category. For regular cash receipts and miscellaneous billing, run that month's GL report for all cash accounts, filter by Revenue Collections only. If there is a variance, run additional reports, such as Miscellaneous Billing by GL distribution report. For the Trust & Agency (T&A) data, cross reference with the T&A bank reconciliation.

5.2.3 Authorized.net transactions – Run the authorize.net reports for Finance and Recreation online credit card transactions during the month. Cross reference between these reports to the Inovah report and resolve any discrepancy.

5.2.4 Outstanding Deposits – Run Inovah tender totals report (check the calendar to see possible outstanding deposits (OD) dates and test it to come up with a range of OD dates), using that date range and export into Excel on the bank reconciliation file.

For formatting purposes, be sure to unmerge and unwrap all cells in the file that you are working on. Copy and paste the amount column to another empty column. Work on clearing every single deposit (group by color codes) and put the clearance date next to the amounts. Highlight the amounts with the clearance date outside of the month and obtain the total. The cell that contains the total formula is to be linked to the bank reconciliation sheet as total OD.

5.3 Cash Withdraws.

5.3.1 Outstanding Checks – Regular:

5.3.1.1 Reconcile all EFT transactions posted on the GL to the information provided in the monthly bank statements. Reference clearance date next to each transaction. Anything that clears outside of the month should be linked to the "Outstanding Wires" section of the master sheet.

Other variances may be caused by payroll accounts payable disbursement batches posted that have no effect on the bank and should be adjusted on the GL. If this happens, discuss this situation with Payroll and get a clear understanding of the nature of the deductions/EFTs. Request the full journal register report from Payroll for the pay period/individuals affected, analyze how to correct and proposed journal voucher (JV) for adjustments.

5.3.1.2 Run the payment register for the City's general checking bank account and reconcile with the bank statements. Highlight the OSCs.

5.3.1.3 Run the outstanding check list for the City's general checking bank account and make sure this matches the highlighted amounts in Section 5.3.1.2.

5.3.2 Outstanding Checks – Payroll:

5.3.2.1 Generate outstanding check list for payroll account and cross-reference and confirm that the payroll bank reconciliation has been completed with zero dollars ($0) variance.

5.3.3 Review of Manual Journal Entries:

5.3.3.1 This step is one of the final steps of performing the monthly bank reconciliation.

5.3.3.2 Run a detail general ledger report with "GL" filter only to isolate manual journal entry transactions. Sort and group them by journal numbers.

5.3.3.3 All book transfers JVs should be cross-referenced with the bank statements to make sure they are complete and correct.

5.3.3.4 All reclassification journal entries should be reviewed to ensure they do not have an impact to cash.

5.3.4 Outstanding Credit Card Fee:

5.3.4.1 Run miscellaneous expense accounts report and reconcile it to the monthly bank statement for the next month (first couple of days). Reference the dates they clear and highlight the outstanding amounts.

5.3.4.1.1 Link to the master sheet.

5.3.5 Insufficient Funds (NSF):

5.3.5.1 Make sure all NSF transactions are recorded. Cross reference the bank statement amounts with the back-up provided. Make a copy of the backup and create a JV.

5.4 Other Reconciling Items.

5.4.1 Analyze all cash vault adjustments from the bank. If there is an effect on cash, obtain back-up and prepare a JV to record adjustments.

5.4.2 Make sure **all known** variances, that have not been posted on the GL, are logged on the master sheet as "pending JV items". These are follow-up items which have to be resolved eventually.

5.4.3 Make sure all balances that are considered "investments" total match the 100-1010 (investment) balance.

5.4.3.1 If there are variances, most likely interest earned is entered into incorrect accounts.

5.4.4 Make sure that the Flexible Spending Account (FSA) balance matches the 1000.50 (FSA) grand total.

5.4.5 Cross reference with T&A bank reconciliation and determine what the outstanding deposits/wires are. Save a copy of the T&A GL in the general bank reconciliation file (in Excel) if there are outstanding items and carry them over every month until they are cleared.

5.4.6 Cross reference with the Successor Agency (SA) bank reconciliation and make sure all reconciling items for the SA that might have an effect on the General Fund have a respective JV.

5.4.7 The final cover sheet of the general bank reconciliation will not be completed without first referencing with the smaller accounts **completed** bank reconciliation.

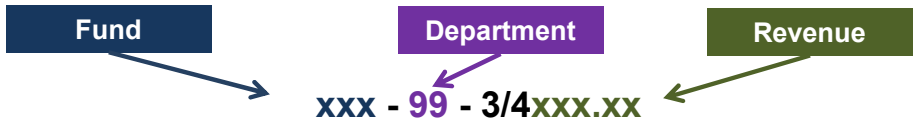
City of Montebello
Chart of Accounts
Structure Overivew and Description

The City of Montebello's chart of accounts and account structure is designed to clasify and record the activities of the City using the principals of fund accounting. The accounting structure is made up of the folloiwng primary components:

Component	Characters
Fund	= 3 Characters
Department	= 2 Characters
Division	= 3 Characters
Revenue	= 4 Characters (plus 2 digit sub-account)
Expenditure	= 4 Characters (plus 2 digit sub-account)
Project	= 8 Characters
Program	= 3 Characters
Grant	= 4 Characters

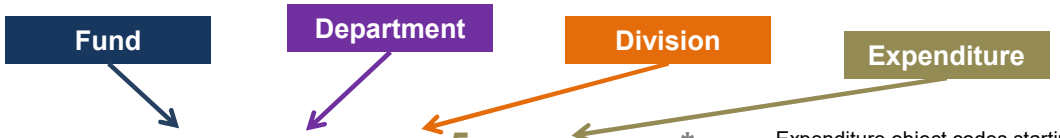
Revenue Accounts

Revenue accounts contain nine (9) characters and are structured in the following format:



Expenditure Accounts

Expenditure accounts contain a minimum of fourteen (14) characters and are strcutured in the folliowng format (use of a Project, Program and/or Grant code is optional and is utilized to further delineat expenditures by specific project, program and/or grant when needed).



xxx - xx - xxx - 5xxx.xx -yyyy*	Expenditure object codes starting with "5" are salary and benefit related
xxx - xx - xxx - 6xxx.xx -yyyy*	Expenditure object codes starting with a "6" are maintenance and operations related
xxx - xx - xxx - 7xxx.xx -yyyy*	Expenditure object codes starting with a "7" are debt, lease, and capital related

**Project codes can be added to the end of account strings to provide additional detailed accounting of expenditures*

City of Montebello
Chart of Accounts
List and Description of Funds

Fund #	Description	Category
100	General	Governmental Funds, General Fund
200	Gas Tax	Governmental Funds, Special Revenue Funds
201	RMRA (Road Maint. & Rehab)	Governmental Funds, Special Revenue Funds
202	SB1 - State of Good Repairs SGR	Governmental Funds, Special Revenue Funds
205	Retirement	Governmental Funds, Special Revenue Funds
210	Prop A Local	Governmental Funds, Special Revenue Funds
215	Prop C Local	Governmental Funds, Special Revenue Funds
220	Measure R Local	Governmental Funds, Special Revenue Funds
221	Measure A Local	Governmental Funds, Special Revenue Funds
222	Measure M Local	Governmental Funds, Special Revenue Funds
223	TDA Article 3	Governmental Funds, Special Revenue Funds
225	Metro-Link	Governmental Funds, Special Revenue Funds
229	Measure W - SCW	Governmental Funds, Special Revenue Funds
230	Drug Enforcement	Governmental Funds, Special Revenue Funds
235	Supplemental Law	Governmental Funds, Special Revenue Funds
240	JAG	Governmental Funds, Special Revenue Funds
241	Inmate Welfare Fund	Governmental Funds, Special Revenue Funds
243	Local Law Enforcement Block Gr	Governmental Funds, Special Revenue Funds
245	AQMD	Governmental Funds, Special Revenue Funds
250	Park Development	Governmental Funds, Special Revenue Funds
255	CDBG	Governmental Funds, Special Revenue Funds
260	HOME	Governmental Funds, Special Revenue Funds
262	Cal OES EOC Program	Governmental Funds, Special Revenue Funds
263	Sewer Infrastructure Improvement	Governmental Funds, Special Revenue Funds
264	George Miller Estate Donation	Governmental Funds, Special Revenue Funds
265	Grants	Governmental Funds, Special Revenue Funds
266	Interim Housing Serv (CCOGIHS)	Governmental Funds, Special Revenue Funds
267	Cal-ICH - Encampment Res Funding	Governmental Funds, Special Revenue Funds
268	Prop 64 Public Hlth & Safety	Governmental Funds, Special Revenue Funds
269	SAFER-Fire	Governmental Funds, Special Revenue Funds
270	Transit Grants	Proprietary Funds, Enterprise Funds
295	Stay Arts Gallery	Governmental Funds, Special Revenue Funds
300	Capital Improvements	Governmental Funds, Capital Project Funds
310	Golf Course Renovation Project	Governmental Funds, Capital Project Funds
312	TopGolf Project	Governmental Funds, Capital Project Funds
320	Solar-Roof-HVAC Project	Governmental Funds, Capital Project Funds
325	Information Technology Upgrades	Governmental Funds, Capital Project Funds
400	Debt Service I	Governmental Funds, Debt Service Funds
410	Debt Service II	Governmental Funds, Debt Service Funds
500	Trust & Agency	Fiduciary Funds, Agency Funds
600	Transit	Proprietary Funds, Enterprise Funds
605	Water	Proprietary Funds, Enterprise Funds
610	Golf	Proprietary Funds, Enterprise Funds
615	Detention	Proprietary Funds, Enterprise Funds
620	Hilton Garden Inn	Proprietary Funds, Enterprise Funds
625	Home2Suites Hotel	Proprietary Funds, Enterprise Funds
700	Self Insurance	Proprietary Funds, Internal Service Funds
720	Corporate Shop	Proprietary Funds, Internal Service Funds
725	Equipment Reserve	Proprietary Funds, Internal Service Funds
800	Successor Agency	Fiduciary Funds, Agency Funds
810	Housing Successor	Governmental Funds, Special Revenue Funds
900	Capital Assets Fund	Governmental Funds, General Fund

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DEPARTMENT CODE	DESCRIPTION
01	General Government
02	Public Safety
03	Public Works
04	Parks, Recreation, and Culture
05	Housing & Community Development
06	Internal Service Funds
07	Infrastructure
08	Transportation
10	Electoral
15	City Attorney
20	Administration

DEPARTMENT CODE	DESCRIPTION
21	Public Affairs-Information Tech
25	Human Resources
30	Public Works
40	Finance
50	Community Development
65	Hilton Hotel Perimeter
66	Quiet Cannon Perimeter
70	Parks & Recreation
80	Police
85	Fire
90	Transportation

DIVISION CODE	DESCRIPTION
100	City Council
110	City Clerk
120	City Treasurer
150	City Attorney
200	City Administration
210	Community Promotion
250	HR Administration
255	Risk Management
300	PW Administration
302	Golf Course Renovation Project
304	TopGolf Project
310	Streets
315	Stormwater
320	Trees
330	Engineering
340	Sewer Operations
350	FEMA
400	Finance Administration
410	Purchasing
420	Information Technology
458	Summer Food
500	Community Development
501	CDBG-CV
510	Government Building Maintenance
511	Solar-Roof-HVAC Project
520	Planning
530	Code Enforcement
540	Building Administration
550	Commercial Cannabis
590	Long Range Planning
591	SB2 Planning Grant - Gen Plan
592	LEAP Grant- General Plan
600	Administration
700	Recreation Administration
710	Recreation
720	Park Maintenance
721	Maintenance & Servicing Account
730	AB939
735	SYEP
740	Proposition 68 Per Capita Fund
741	State of CA Outdoor Equity Grant
742	Rio Hondo River Access Project
743	Rec on the Go Program

DIVISION CODE	DESCRIPTION
835	Grants
840	Headquarters Rehab-Repair
847	JUSTICE DEPARTMENT
848	TREASURY DEPARTMENT
849	STATE TRUST FUND
850	Fire Administration
851	GCCOG Homeless Grant
852	SGVCOG Homeless Grant
853	SGVRHT Operation Stay Safe
854	DHS - FEMA Grant
855	CA Fire Foundation
856	CalFire Wildfire Prevention
857	Assistance to Firefighters Grant
858	Interim Housing Services-CCOGIHS
859	Cal-ICH - Encampment Res Funding
860	Suppression
861	Dept. of Housing and Comm. Dev.
862	Prop 64 Public Hlth & Safety
863	Cal OES
864	SGVCOG Hsng Linkage Pilot Prog
865	FEMA-HMGP
870	Prevention
880	Communications
885	Public Safety Augmentation Fund
890	Safer Grant
900	Transit Adminsitration
910	Operations
911	Metrolink Station
915	Corporate Shops
920	Capital Projects
921	SB1-SGR
922	SB1-STA
925	Prop A Exchange - Commerce
926	Prop A Exchange - Pasadena
927	Prop A Exchange - Bellflower
928	Prop A Exc-Rancho Palos Verdes
929	Taylor Ranch
930	Prop C 5% Security
931	Bus Advertising
932	ABM Facility Upgrades
933	ABS Solar, HVAC & Roofing Proj
935	Administration
940	Program

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DIVISION CODE	DESCRIPTION
800	PD Administration
805	Patrol
810	Traffic
815	Support Services
820	Communications
825	Records
830	Investigative Services
831	Detention Facility
832	CHP Cannabis Tax Fund Grant Prog
833	LEMHWA - Mental Hlth Wellness

DIVISION CODE	DESCRIPTION
945	CHODO
946	HOME-ARP Admin
950	San Gabriel Valley RHT
960	Quiet Cannon
965	CA Beverage Container Recycling
970	Montebello Hills
980	SMIRP - South Industrial
990	MERP - Montebello
998	COVID-19 Response

GRANT CODE	DESCRIPTION
8500	EMW-2011-FH-00279 (Fire SAFER)
8501	Fire Services Augmentation Fund
8502	2013-SHSGP-0110 (FIRE)
8503	EMW-2013-FO-02248
8504	H706555 - Medical Care Enhanceme
8505	SHSP Agreement 3094
8506	HSGP 2015-0078 AGR. 3256
8507	Cal OES
8508	CalWater Firefighter Grant Prog
9000	CA-90-Y692-00
9001	Metrolink Revitalization
9002	LCTOP - Low Carbon Transit OP
9003	Surveillance System - 7 New Bus
9005	Metro-Rail
9010	6361-0002
9015	CA-90-Z085
9020	6461-0002
9025	TDA Capital
9026	STA Capital
9027	Coalition for Clean Air
9030	6561-0002
9035	6661-002
9036	6761-0002
9037	6861-0002
9038	CAL OES 6961-002
9040	CA-90-Y790-00
9042	STATE PTMISEA
9045	Clean Fuel Capital
9050	CA-90-Y900-00
9060	CA-90-Y974-00
9061	CA-2017-149-00
9062	State of Good Repair Program SB1
9063	FTA CA-2019-033-00
9064	FTA CA-2021-075
9065	FTA
921	SGR
922	STA
8000	GR11077338 (CalGRIP)
8001	PT15139 (STEP)
8002	SHSGP
8003	Bulletproof Vest Grant

GRANT CODE	DESCRIPTION
8004	AB109 Task Force
8005	PT16102 (STEP)
8006	PT1774 (STEP)
8007	PT18096 (STEP)
8008	PT19069
8009	2017 SHSP Grant
8010	SC13267 (Sobriety Checkpoint)
8011	DOJ-USAEG-2018-19-2
8012	OTS STEP PT20085
8013	OTS-STEP
8014	OTS-TRIP
8015	DOJ-Coronavirus Supp Fndng 2020
8016	SHSP
8017	Cannabis Tax Fund Grant
8020	2010-H6876-CA-DJ (JAG 2010)
8030	2011-H4156-CA-DJ (JAG 2011)
8040	2012-H1563-CA-DJ (JAG 2012)
8050	2013-DJ-BX-0613 (JAG 2013)
8051	2014-DJ-BX-0291
8052	2015-DJ-BX-0162
8055	JAG Program Funds
8060	SC14267 (Sobriety Checkpoint)
8070	13G-LA25 (ABC Grant)
7000	58G4-96-0475 (City Parks)
7005	58G4-14-2452 (Renovation)
7010	58G4-14-2453 (Pool Updgrade)
7015	58G4-98-0724 (Reggie Park)
7016	58G4-08-2177 (Camino Real)
5000	DRI Grant Administration
5001	Homeless Planning Grant
5002	Tobacco Grant
4000	PeopleForBikes
2000	Prop A Maintenance and Servicing
3000	Used Oil Payment Program (OPP)
3001	ATP Grant
3002	DOT Grant - SSARPL-5247(027)
3005	STP-L
3010	CA Beverage Container Recycling
3015	HSIPL-5247 (024)
3016	HSIP-5247(020)
3017	HSIPL-5247 (024) DUP-INACTIVE
3020	SB 1383
1000	CIP- Capital Improvement Project

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YEAR CODE	DESCRIPTION
2008	FY 2008-2009
2010	FY 2010-2011
2011	FY 2011-2012
2012	FY 2012-2013
2013	FY 2013-2014
2014	FY 2014-2015
2015	FY 2015-2016
2016	FY 2016-2017
2017	FY 2017-2018
2018	FY 2018-2019
2019	FY 2019-2020
2021	FY 2020-2021
2022	FY 2021-2022
2023	FY 2022-2023
2024	FY 2023-2024

PROGRAM CODE	DESCRIPTION
001	Buy Replacement 40/35 FT Bus
002	Transit Coach Tire Lease
003	Buy Assoc Cap Maint Items
004	Security Upgrades (Lighting)
005	Security Upgrades (Surveillance)
006	CNG Transit Buses
007	Shop CNG Upgrade
008	Transit Support Vehicles
009	Shop Service Truck Replacement
010	Bus Washer Replacement
011	Automatic Passenger Counter
012	Vehicle Maintenance Software
013	Replacement of Chassis Wash
014	Bus Repower to Electric
015	AVL/Pass Info (CAD/GPS)
016	Bus Shelter Replacement Project
017	CalGRIP
018	Sobriety Checkpoint Grant
019	JAG
020	Fire SAFER Grant
021	ABC Grant
022	Prop 1B Security Bridge
023	(OPP)
024	Fire Department Services
025	City Park Facilities
026	Access Control System
027	Beverly Blvd Improvements
028	Bluff Road - UPPR to Whittier
029	Flotilla Street Improvements
030	Garfield Avenue Improvements
031	MTB Way Traffic Signal
032	Via Campo (Garfield to Wilcox)
033	Washington Blvd - Phase II
034	Alley: Altamira (Paseo-Altamira)
035	Alley: LA Ave (Park-Maple)
036	Vail Ave Street Improvements
037	Westmoreland Dr. Improvements
038	Via Luneto Improvements
039	Raywood Ave Street Improvements
040	ADA Upgrades

PROGRAM CODE	DESCRIPTION
060	Office Furniture & Equipment
061	Transit Outlet & Amenities
062	Access Control System
063	Citywide Bus Stop Project
064	Facility Master Plan
065	Recycling Program
066	Rea Park Spray Pool Upgrade
067	Rea Restroom Renovation
068	OTS STEP
069	Walk and Roll - Rediscover MTB
070	CAL OES (Emergency Safety)
071	SHSGP Projects
072	Bulletproof Vest
073	"Route 10" Rideshare Thursday
074	STP-L
075	Assistance to Firefighter Grant
076	DRI Grant Administration
077	Front Line Law Enforcement
078	ePCR System
079	HSIP
080	Video Surveillance Storage Sys
081	Tech & Equipment Support
082	Fleet Surveillance
083	Universal Fare
084	Transit Oriented Development
085	Overload Reduction
086	Bus Radio System
087	Los Angeles County
088	Cash Counting Equipment
089	Security Equipment
090	Scheduling software
091	Bus Parts projects
092	Homeless Plan
093	Repower (HVAC Upgrade)
094	Grant Rea Park Terminal
095	Pico Terminal Rehabilitation
096	Cutaway Buses
097	ATBSB1L-5247(026)
098	Mid-life Bus Upgrade
100	Tobacco Enforcement

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PROGRAM CODE	DESCRIPTION
041	Citywide Sidewalk/Pothole Repair
042	Feasibility Study - Ace Project
043	Recreational Field Trips
044	SGV COG Participation
045	Gateway COG Participation
046	Traffic Engineering Studies
047	Transit Security Projects
048	Metro-Rail
049	Exterior Bus Graphics
050	Clean Fuel CNG Parts
051	Shop Tool & Equipment
052	Bike Racks
053	UFS Equipment
054	Fare Collection Equipment
055	Major Bus Repairs
056	Tech System Software
057	Facility Repairs & Improvements
058	Radio Equipment
059	Technology Hardware

PROGRAM CODE	DESCRIPTION
101	Untested Sexual Assault Evidence
102	Systemic Safety Analysis Report
103	Purchase of Electric Buses
104	Route 70 Intracity Feeder Enhanc
105	4G Modem Parts
106	Safety Upgrades
107	Clean Air Project
108	Transit Center Upgrades
200	FTA Funds
201	FTA Toll Credit
202	FTA CA-2023-202
102	Systemic Safety Analysis Report
103	Purchase of Electric Buses
104	Route 70 Intracity Feeder Enhanc
105	4G Modem Parts
106	Safety Upgrades
107	Clean Air Project
108	Transit Center Upgrades
200	FTA Funds
201	FTA Toll Credit

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OBJECT CODE	DESCRIPTION	CATEGORY
3000	General Government	Charges for Services
3000.10	General Government - LA County Library Fees	Charges for Services
3000.20	General Government - Cell Tower Revenue	Charges for Services
3000.25	General Government - LA RICS First Net Site - AT&T	Other Revenues
3000.30	General Government - NSF Fees	Charges for Services
3000.35	General Government - Seismic Mapping Fee (SMIP)	Licenses and Permits
3000.40	General Government - Natural Gas Storage	Charges for Services
3000.45	General Government - Zoning and Subdivision	Charges for Services
3000.47	General Government - Environmental Fees	Charges for Services
3000.50	General Government - Copying Services	Charges for Services
3000.55	General Government - Environmental Fees	Charges for Services
3000.60	General Government - Equipment Usage Revenue	Interfund Revenues
3000.65	General Government - Miscellaneous Filing Fees	Charges for Services
3000.70	General Government - Sale of Stamps	Charges for Services
3000.75	General Government - Sale of Maps	Charges for Services
3000.76	General Government - Sub-Division	Charges for Services
3000.80	General Government - City Facility Rentals	Charges for Services
3000.85	General Government - Building Special Revolving Fund	Charges for Services
3000.90	General Government - Special Contracts	Charges for Services
3000.95	General Government - Abandon/Vacant Property Fees	Charges for Services
3000.96	General Government - Covenant & Agreement	Charges for Services
3005	CCA Fees - Reso 18-17	Cannabis Fees
3005.10	CCA Fees - Reso 18-17 - Application fee & initial review	Cannabis Fees
3005.15	CCA Fees - Reso 18-17 - Second review	Cannabis Fees
3005.20	CCA Fees - Reso 18-17 - Third review	Cannabis Fees
3005.25	CCA Fees - Reso 18-17 - Property Expedited Screening	Cannabis Fees
3005.30	CCA Fees - Reso 18-17 - Commercial Development Agreement	Cannabis Fees
3005.31	CCA Fees - Reso 18-17 - MTB Comm. Benefit Prog. (MCBPF)	Cannabis Fees
3005.35	CCA Fees - Reso 18-17 - Determination Appeals	Cannabis Fees
3005.40	CCA Fees - Reso 18-17 - Change of Location,Ownership,Tra	Cannabis Fees
3005.45	CCA Fees - Reso 18-17 - Development Agr. Modification	Cannabis Fees
3005.50	CCA Fees - Reso 18-17 - Cultivation	Cannabis Fees
3005.51	CCA Fees - Reso 18-17 - Manufacturing	Cannabis Fees
3005.52	CCA Fees - Reso 18-17 - Non-Store Delivery Retail	Cannabis Fees
3005.53	CCA Fees - Reso 18-17 - Distribution	Cannabis Fees
3006	Credit-Debit Card Transaction Fees	Charges for Services
3006.10	Credit-Debit Card Transaction Fees - Finance	Charges for Services
3006.11	Credit-Debit Card Transaction Fees - Police	Charges for Services
3006.12	Credit-Debit Card Transaction Fees - Recreation	Charges for Services
3006.13	Credit-Debit Card Transaction Fees - Transit	Charges for Services
3006.14	Credit-Debit Card Transaction Fees - Golf	Charges for Services

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OBJECT CODE	DESCRIPTION	CATEGORY
3010	General	Licenses and Permits
3010.10	General - Burglar Alarm Permits	Licenses and Permits
3010.15	General - Tobacco Retailer License Fees	Licenses and Permits
3010.20	General - Business License Permits	Licenses and Permits
3010.30	General - Animal License	Licenses and Permits
3010.40	General - Annual Permits	Licenses and Permits
3010.50	General - SB1186	Licenses and Permits
3010.55	General - General - Pre-Application Review	Charges for Services
3010.60	General - Code Enforcement Permits	Licenses and Permits
3010.65	General - Code Enforcement Program Income	Other Revenues
3010.70	General - Administrative Citation Fees	Charges for Services
3010.71	General - Administration Decision Fee	Charges for Services
3010.72	General - Administration Event Fee	Other Revenues
3010.80	General - Street Banners	Charges for Services
3010.85	General - Engineering Fees	Charges for Services
3010.90	General - Resale Inspection Fees	Charges for Services
3010.95	General - Sign Removal Fees	Charges for Services
3015	General Development Fee	Charges for Services
3015.10	General Development Fee - Agr. 3163 Outfront Media	Charges for Services
3015.15	General Development Fee - Agr. 3158 Clear Channel Outdoor	Charges for Services
3015.16	General Development Fee - Agr. 3158A Becker Billboard	Charges for Services
3015.17	General Development Fee - Agr. 3816 Becker Billboard	Charges for Services
3015.18	General Development Fee - Development Tax Fee	Charges for Services
3015.20	General Development Fee - Agr. 4155 Clear Channel Outdoor	Charges for Services
3015.21	General Development Fee - Agr. 4154 Clear Channel Outdoor	Charges for Services
3015.22	General Development Fee - Agr. 4034 Clear Channel Outdoor	Charges for Services
3020	Contractors	Licenses and Permits
3020.10	Contractors - Building Permits	Licenses and Permits
3020.20	Contractors - Contractors License	Licenses and Permits
3020.30	Contractors - Plumbing Permits	Licenses and Permits
3020.40	Contractors - Electrical Permits	Licenses and Permits
3020.50	Contractors - Sewer Permits	Licenses and Permits
3020.60	Contractors - Street and Curb Permits	Licenses and Permits
3020.70	Contractors - Mechanical Permits	Licenses and Permits
3020.80	Contractors - Other Miscellaneous Permits	Licenses and Permits
3020.85	Contractors - Parkland Dedication/Quimby Fee	Other Revenues
3020.90	Contractors - Plan Check Fees	Charges for Services
3020.95	Contractors - Planning Plan Review & Insp Fee	Charges for Services
3025	Developer-paid expenses	Other Revenues

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OBJECT CODE	DESCRIPTION	CATEGORY
3030	Police Related Fees	Fines & Forfeitures
3030.05	Police Related Fees - Equipment Repair	Non-Operating Revenues
3030.06	Police Related Fees - Retirement	Other Revenues
3030.10	Police Related Fees - Vehicle Code Fines	Fines & Forfeitures
3030.20	Police Related Fees - Parking Fines	Fines & Forfeitures
3030.30	Police Related Fees - Damage Recoveries	Other Revenues
3030.40	Police Related Fees - Vehicle Impound Fees	Fines & Forfeitures
3030.50	Police Related Fees - Miscellaneous Court Fees	Charges for Services
3030.60	Police Related Fees - Booking Fees - Other Agency	Charges for Services
3030.70	Police Related Fees - Booking Fees - Montebello	Charges for Services
3030.80	Police Related Fees - Police Department Services	Charges for Services
3030.85	Police Related Fees - Revenue From Auction	Other Revenues
3030.90	Police Related Fees - Restitution	Other Revenues
3040	Public Safety	Charges for Services
3040.10	Public Safety - Live Scan Fees	Charges for Services
3040.20	Public Safety - Fire Prevention Fees	Charges for Services
3040.30	Public Safety - Paramedic Services	Charges for Services
3040.40	Public Safety - Fire Plan Check	Charges for Services
3040.45	Public Safety - Annual Fire Inspection Fees	Licenses and Permits
3040.50	Public Safety - Local Law Enforcement	Intergovernmental Revenues
3040.60	Public Safety - Justice Department Income	Intergovernmental Revenues
3040.70	Public Safety - Treasury Department Income	Intergovernmental Revenues
3040.75	Public Safety - SB90	Intergovernmental Revenues
3040.80	Public Safety - State Trust Fund	Intergovernmental Revenues
3040.90	Public Safety - Fire Department Services	Charges for Services
3040.95	Public Safety - Fire ICIS Subscription Fee	Charges for Services
3050	Public Works	Charges for Services
3050.10	Public Works - Waste Collection	Charges for Services
3050.20	Public Works - Stormwater Abatement	Charges for Services
3050.30	Public Works - Graffiti Damage Recovery	Other Revenues
3060	Parks and Recreation	Charges for Services
3060.05	Parks and Recreation - Recreation Classes	Charges for Services
3060.10	Parks and Recreation - Batting Cages	Charges for Services
3060.15	Parks and Recreation - Barnyard Zoo	Charges for Services
3060.20	Parks and Recreation - Special Event Income	Charges for Services
3060.30	Parks and Recreation - City Pool Revenue	Charges for Services
3060.40	Parks and Recreation - Recreation General	Charges for Services
3060.50	Parks and Recreation - Day Camp	Charges for Services
3060.60	Parks and Recreation - Play School	Charges for Services
3060.65	Parks and Recreation - Childcare	Charges for Services
3060.70	Parks and Recreation - Recreation Classes	Charges for Services
3060.80	Parks and Recreation - Sports Programs	Charges for Services
3060.81	Parks and Recreation - Youth Sports	Charges for Services
3060.82	Parks and Recreation - Adult Sports	Charges for Services
3060.83	Parks and Recreation - Basketball Gym	Charges for Services
3060.90	Parks and Recreation - Extended Childcare	Charges for Services
3060.95	Parks and Recreation - Adaptive Programs	Charges for Services

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OBJECT CODE	DESCRIPTION	CATEGORY
3060.96	Parks and Recreation - Senior Services	Charges for Services
3065	Recreation Classes	Charges for Services
3065.01	Recreation Classes - Ballet	Charges for Services
3065.02	Recreation Classes - Aerobics	Charges for Services
3065.03	Recreation Classes - Karate	Charges for Services
3065.04	Recreation Classes - Private Swim Lessons	Charges for Services
3065.05	Recreation Classes - Salsa	Charges for Services
3065.06	Recreation Classes - Jr. Life Guard Lessons	Charges for Services
3065.07	Recreation Classes - Tae Kwon Do	Charges for Services
3065.08	Recreation Classes - Instrument Lessons	Charges for Services
3065.09	Recreation Classes - Yoga	Charges for Services
3065.10	Recreation Classes - Cooking Classes	Charges for Services
3065.11	Recreation Classes - Zumba	Charges for Services
3065.12	Recreation Classes - Art Classes	Charges for Services
3065.13	Recreation Classes - Misc. Dance Class	Charges for Services
3065.14	Recreation Classes - Paper Crafting Class	Charges for Services
3065.15	Recreation Classes - Aqua Aerobics	Charges for Services
3065.16	Recreation Classes - Aqua Zumba	Charges for Services
3065.17	Recreation Classes - Cardio Kickboxing	Charges for Services
3065.18	Recreation Classes - Ball Dance Class	Charges for Services
3065.19	Recreation Classes - Boot Camp	Charges for Services
3065.20	Recreation Classes - Gymnastics/Tumbling	Charges for Services
3065.21	Recreation Classes - Soccer Class	Charges for Services
3065.22	Recreation Classes - Tennis Classes	Charges for Services
3300	Retirement	Non-Operating Revenues
3300.15	Retirement - Retirement - Retiree Insurance	Non-Operating Revenues
3500	Sales Tax	Sales and Use Taxes
3500.10	Sales Tax - Monterey Park Martketplace	Sales and Use Taxes
3500.20	Sales Tax - Measure H	Sales and Use Taxes
3510	Triple Flip	Sales and Use Taxes
3520	PTX - Penalties	Property Taxes
3520.10	PTX - Penalties - Secured	Property Taxes
3520.20	PTX - Penalties - Unsecured	Property Taxes
3530	Property Tax Current Year	Property Taxes
3530.10	Property Tax Current Year - Secured	Property Taxes
3530.20	Property Tax Current Year - Unsecured	Property Taxes
3530.30	Property Tax Current Year - Qualified Public Utility	Property Taxes
3535	Property Tax - RDA - Pension Override	Property Taxes
3540	Prior Year	Property Taxes
3540.10	Prior Year - Secured	Property Taxes
3540.20	Prior Year - Unsecured	Property Taxes
3545	Property Tax Residual	Property Tax Residual
3546	AB1290 - RPTTF Pass Through payments to City	Property Tax Residual
3550	SB509-PSAF	Property Taxes
3555	Homeowner's Exemption (HOX)	Property Taxes
3560	Natasha Lane	Property Taxes
3560.10	Natasha Lane - Landscape	Property Taxes

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OBJECT CODE	DESCRIPTION	CATEGORY
3560.20	Natasha Lane - Sewer	Property Taxes
3565	PTAF Settlement	Other Revenues
3570	RPTTF Property Taxes	Property Taxes
3580	Franchise Tax/Fees	Franchise Taxes
3580.10	Franchise Tax/Fees - Cable	Franchise Taxes
3580.20	Franchise Tax/Fees - Towing	Franchise Taxes
3580.30	Franchise Tax/Fees - Electric	Franchise Taxes
3580.40	Franchise Tax/Fees - Gas	Franchise Taxes
3580.50	Franchise Tax/Fees - Water	Franchise Taxes
3580.60	Franchise Tax/Fees - Oil	Franchise Taxes
3580.70	Franchise Tax/Fees - Telephone	Franchise Taxes
3580.80	Franchise Tax/Fees - Solid Waste	Franchise Taxes
3580.85	Franchise Tax/Fees - Solid Waste - SB1383	Franchise Taxes
3590	Transient Occupancy Tax	Other Taxes
3600	Property Transfer Tax	Other Taxes
3610	Oil Well Tax	Licenses and Permits
3620	Gas Tax Related	Intergovernmental Revenues
3620.10	Gas Tax Related - Highway Users Tax-Section 2103	Intergovernmental Revenues
3620.11	Gas Tax Related - Highway Users Tax-Section 2105	Intergovernmental Revenues
3620.12	Gas Tax Related - Highway Users Tax-Section 2106	Intergovernmental Revenues
3620.13	Gas Tax Related - Highway Users Tax-Section 2107	Intergovernmental Revenues
3620.14	Gas Tax Related - Highway Users Tax-Section 2107.5	Intergovernmental Revenues
3620.15	Gas Tax Related - RMRA-Streets & Highways sec 2030	Intergovernmental Revenues
3620.20	Gas Tax Related - SB821 Bike Ways	Intergovernmental Revenues
3620.25	Gas Tax Related - Road Maintenance & Rehab fund	Intergovernmental Revenues
3620.26	Gas Tax Related - Traffic Congestion Relief SB1	Intergovernmental Revenues
3630	Special Revenue	Intergovernmental Revenues
3630.10	Special Revenue - Prop A Local	Intergovernmental Revenues
3630.15	Special Revenue - Prop A LR Capital Reserve	Intergovernmental Revenues
3630.20	Special Revenue - Prop C Local	Intergovernmental Revenues
3630.30	Special Revenue - Measure R Local	Intergovernmental Revenues
3630.40	Special Revenue - SCAQMD SB2766	Intergovernmental Revenues
3630.50	Special Revenue - Measure M Local	Intergovernmental Revenues
3630.60	Special Revenue - Measure A Local	Intergovernmental Revenues
3630.70	Special Revenue - Measure W	Intergovernmental Revenues
3640	Property Tax in Lieu of VLF	Property Tax in Lieu of VLF
3650	Administrative Overhead	Interfund Revenues
3660	Cost Recovery	Other Revenues
3660.10	Cost Recovery - MUSD SRO Reimbursement	Other Revenues
3665	Unclaimed Cash	Other Revenues
3700	T&A Related Projects	Other Revenues
3700.10	T&A Related Projects - Shop Montebello	Other Revenues

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OBJECT CODE	DESCRIPTION	CATEGORY
3992	Miscellaneous Interest Income	Investment Income
3994	Interest Income on Note Receivable	Investment Income
3996	Sale of Property	Other Revenues
3998	Miscellaneous Revenue	Other Revenues
3998.10	Miscellaneous Revenue - Amazon Credit	Other Revenues
3999	Donations	Other Revenues
3999.10	Donations - 100 Year Anniversary	Other Revenues
3999.20	Donations - Military Banner Program	Other Revenues
3999.30	Donations - State of the City Sponsorships	Other Revenues
3999.40	Donations - PD Explorer Program	Other Revenues
4000	Transit Charges for Services	Charges for Services
4000.10	Transit Charges for Services - Bus Fares	Charges for Services
4000.20	Transit Charges for Services - EZ Pass Sales	Charges for Services
4000.30	Transit Charges for Services - Dial A Taxi	Charges for Services
4000.40	Transit Charges for Services - Bus Fare Tokens	Charges for Services
4000.50	Transit Charges for Services - TAP Bus Card	Charges for Services
4000.60	Transit Charges for Services - LACMTA Metro Tokens	Charges for Services
4000.70	Transit Charges for Services - Rider Relief Tran Program	Charges for Services
4010	Transit Operating Revenue	Charges for Services
4010.10	Transit Operating Revenue - (IA)Federal Section 5307 Capital	Non-Operating Revenues
4010.15	Transit Operating Revenue - (IA)STA Capital	Non-Operating Revenues
4010.20	Transit Operating Revenue - (IA)ARRA Capital	Non-Operating Revenues
4010.25	Transit Operating Revenue - LACMTA Metro Rail Feeder	Charges for Services
4010.30	Transit Operating Revenue - Prop C Discretionary Base/Restru	Intergovernmental Revenues
4010.35	Transit Operating Revenue - STA Operating	Intergovernmental Revenues
4010.40	Transit Operating Revenue - Prop A Discretionary Operating	Intergovernmental Revenues
4010.45	Transit Operating Revenue - Prop C Discretionary Foothill	Intergovernmental Revenues
4010.50	Transit Operating Revenue - Prop C Discretionary BSIP	Intergovernmental Revenues
4010.55	Transit Operating Revenue - Prop C 5% Security	Intergovernmental Revenues
4010.60	Transit Operating Revenue - Prop C MOSIP MOU	Intergovernmental Revenues
4010.65	Transit Operating Revenue - Measure R 20%	Intergovernmental Revenues
4010.70	Transit Operating Revenue - (IA)Proposition 1B	Non-Operating Revenues
4010.75	Transit Operating Revenue - (IA)CALEMA	Non-Operating Revenues
4010.80	Transit Operating Revenue - (IA)Measure R Capital	Non-Operating Revenues
4010.85	Transit Operating Revenue - TDA Operating	Intergovernmental Revenues
4010.90	Transit Operating Revenue - Measure M	Intergovernmental Revenues
4010.95	Transit Operating Revenue - FTA - Preventive Maintenance	Intergovernmental Revenues
4015	Bus AD Pilot Program	Other Revenues
4015.10	Bus AD Pilot Program - Operating	Other Revenues
4015.20	Bus AD Pilot Program - Non-Operating	Non-Operating Revenues
4016	(IA)Clean Fuel Bus - Capital	Other Revenues
4017	Proposition 1B	Intergovernmental Revenues
4017.10	Proposition 1B - PTMISEA- STATE	Intergovernmental Revenues
4017.20	Proposition 1B - PTMISEA BRIDGE- METRO	Intergovernmental Revenues
4017.30	Proposition 1B - Transit Security Bridge	Intergovernmental Revenues
4017.40	Proposition 1B - Interest	Investment Income
4018	CALEMA	Intergovernmental Revenues

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OBJECT CODE	DESCRIPTION	CATEGORY
4018.10	CALEMA - Interest	Investment Income
4018.20	CALEMA - CALEMA/CalOES	Intergovernmental Revenues
4018.30	CALEMA - Transit Security Bridge	Intergovernmental Revenues
4019	Federal Capital (Section 5307)	Non-Operating Revenues
4020	Transit Non-Operating Revenue	Intergovernmental Revenues
4020.10	Transit Non-Operating Revenue - (IA)TDA Grant Operations	Non-Operating Revenues
4020.15	Transit Non-Operating Revenue - STA Capital	Intergovernmental Revenues
4020.20	Transit Non-Operating Revenue - State TDA Capital	Intergovernmental Revenues
4020.25	Transit Non-Operating Revenue - ARRA Capital	Intergovernmental Revenues
4020.30	Transit Non-Operating Revenue - Transit Grant Security	Intergovernmental Revenues
4020.35	Transit Non-Operating Revenue - Measure R Capital	Intergovernmental Revenues
4020.40	Transit Non-Operating Revenue - Other (Insurance)	Other Revenues
4020.45	Transit Non-Operating Revenue - Toll Credits (TDC)	Intergovernmental Revenues
4021	Transit State of Good Repairs (SB1)	Intergovernmental Revenues
4021.10	Transit State of Good Repairs (SB1) - SGR	Intergovernmental Revenues
4021.20	Transit State of Good Repairs (SB1) - STA	Intergovernmental Revenues
4022	CARES Act	Intergovernmental Revenues
4022.10	CARES Act - CARES Act Federal	Intergovernmental Revenues
4022.20	CARES Act - CARES Act State	Intergovernmental Revenues
4022.90	CARES Act - CARES Act Transit	Intergovernmental Revenues
4023.10	American Rescue Plan - Coronavirus Fiscal Recovery	Intergovernmental Revenues
4024	CRRSAA	Intergovernmental Revenues
4024.10	CRRSAA - Federal	Intergovernmental Revenues
4025.10	State Water Resources Control Board - Sewer Infrastructure Improvement	Intergovernmental Revenues
4070	Fuel Island Share use reimbursement	Other Revenues
4075	Lease Revenue	Debt Related Income
4090	Interest Income from LAIF	Investment Income
4090.10	Interest Income from LAIF - Prop A Capital Reserve	Investment Income
4092	Interest Income - CD	Investment Income
4094	Interest Income on Note Receivable	Investment Income
4096	T&A Balance - Clean up	Other Revenues
4097	Unrealized Gain/Loss on FMV adjustments	Other Revenues
4098	Transit Miscellaneous Revenue	Other Revenues
4100	Golf	Charges for Services
4100.10	Golf - Green Fees	Charges for Services
4100.11	Golf - Resident and Senior Green Fees	Charges for Services
4100.12	Golf - Junior Green Fees	Charges for Services
4100.13	Golf - Student Green Fees	Charges for Services
4100.14	Golf - Tournament Green Fees	Charges for Services
4100.15	Golf - Weekend Green Fees	Charges for Services
4100.16	Golf - Short Course Green Fees	Charges for Services
4100.20	Golf - Cart Rental	Charges for Services
4100.30	Golf - Driving Range	Charges for Services
4100.40	Golf - Utility Reimbursement	Charges for Services
4100.50	Golf - Special Events	Charges for Services
4100.60	Golf - Credit Card Surcharge	Charges for Services
4100.61	Golf - Resident and Senior Card Revenue	Charges for Services

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OBJECT CODE	DESCRIPTION	CATEGORY
4100.70	Golf - Pro Shop	Charges for Services
4100.71	Golf - Retail	Charges for Services
4100.80	Golf - Gift Certificate	Charges for Services
4100.90	Golf - Miscellaneous	Charges for Services
4192	Interest Income	Investment Income
4194	Interest Income on Note Receivable	Investment Income
4196	Gain on Disposal	Non-Operating Revenues
4198	Miscellaneous Grants	Intergovernmental Revenues
4198.10	Miscellaneous Grants - CalFire Wildfire Prevention	Intergovernmental Revenues
4198.11	Miscellaneous Grants - CalFire Foundation	Intergovernmental Revenues
4198.12	Miscellaneous Grants - SHSP	Intergovernmental Revenues
4198.13	Miscellaneous Grants - Dept of Hsg & Comm Dev PLHA Prgm	Intergovernmental Revenues
4198.14	Miscellaneous Grants - Prop 64 Public Hlth & Safety	Intergovernmental Revenues
4198.15	Miscellaneous Grants - Cal OES	Intergovernmental Revenues
4198.16	Miscellaneous Grants - FEMA-HMGP	Intergovernmental Revenues
4198.20	Miscellaneous Grants - Assistance to Firefighters	Intergovernmental Revenues
4198.21	Miscellaneous Grants - State of CA Outdoor Equity Grant	Intergovernmental Revenues
4198.22	Miscellaneous Grants - SAFER-Fire	Intergovernmental Revenues
4198.23	Miscellaneous Grants - LEMHWA - Mental Hlth Wellness	Intergovernmental Revenues
4198.24	Miscellaneous Grants - SGVCOG Hsng Linkage Pilot Prog	Intergovernmental Revenues
4198.30	Miscellaneous Grants - Interim Housing Ser (CCOGIHS)	Intergovernmental Revenues
4198.40	Miscellaneous Grants - Cal-ICH Encampment Res Funding	Intergovernmental Revenues
4198.80	Miscellaneous Grants - Reggie Park	Intergovernmental Revenues
4198.81	Miscellaneous Grants - City Park	Intergovernmental Revenues
4198.82	Miscellaneous Grants - Proposition 68 Per Capita Fund	Intergovernmental Revenues
4198.83	Miscellaneous Grants - DOJ - COVID	Intergovernmental Revenues
4198.84	Miscellaneous Grants - Bulletproof Vest Grant	Intergovernmental Revenues
4198.85	Miscellaneous Grants - Systemic Safety Analysis Report	Intergovernmental Revenues
4198.86	Miscellaneous Grants - CHP Cannabis Tax Fund Grant Prog	Intergovernmental Revenues
4198.87	Miscellaneous Grants - CalRecycle - SB1383 Org Waste	Intergovernmental Revenues
4198.88	Miscellaneous Grants - DHS-FEMA	Intergovernmental Revenues
4198.89	Miscellaneous Grants - SGVRHT Operation Stay Safe	Intergovernmental Revenues
4198.90	Miscellaneous Grants - ATP Grant	Intergovernmental Revenues
4198.91	Miscellaneous Grants - SB2 Planning Grant - Gen Plan	Intergovernmental Revenues
4198.92	Miscellaneous Grants - LEAP Grant - General Plan	Intergovernmental Revenues
4198.93	Miscellaneous Grants - GCCOG Homeless Grant	Intergovernmental Revenues
4198.94	Miscellaneous Grants - SGVCOG Homeless Grant	Intergovernmental Revenues
4198.95	Miscellaneous Grants - HSIP Cycle 7	Intergovernmental Revenues
4198.96	Miscellaneous Grants - Oil Payment Program (OPP) Grant	Intergovernmental Revenues
4198.97	Miscellaneous Grants - OTS Grants	Intergovernmental Revenues
4198.98	Miscellaneous Grants - CalRecycle Grant	Intergovernmental Revenues
4198.99	Miscellaneous Grants - STPL	Intergovernmental Revenues

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OBJECT CODE	DESCRIPTION	CATEGORY
4200	Water Sales	Charges for Services
4298	Miscellaneous Revenue	Other Revenues
4300	Other Financing Sources	Non-Operating Revenues
4300.10	Other Financing Sources - Bond Proceeds	Non-Operating Revenues
4300.20	Other Financing Sources - Bond Premiums	Non-Operating Revenues
4300.30	Other Financing Sources - Capital Lease	Non-Operating Revenues
4300.40	Other Financing Sources - Notes Payable	Non-Operating Revenues
4300.50	Other Financing Sources - available 5	Non-Operating Revenues
4398	Reuse	Other Revenues
4399	Cash Variance	Other Revenues
4500	Program Income	Program Income
4500.10	Program Income - HCDA	Program Income
4500.20	Program Income - CDBG Program Income	Program Income
4500.21	Program Income - CDBG - Comm. Fascade Program	Program Income
4500.30	Program Income - Summer Food	Program Income
4500.40	Program Income - Home Program Income	Program Income
4505	IDIS Drawdown	Intergovernmental Revenues
4505.10	IDIS Drawdown - CDBG-CV (COVID-19)	Intergovernmental Revenues
4600	Principal Note Receivable	Debt Related Income
4610	Interest on Notes Receivable	Debt Related Income
4620	Reimbursement - Compensation Insurance General	Interfund Revenues
4630	Reimbursement - Compensation Insurance Transit	Interfund Revenues
4640	Reimbursement - Liability Insurance General	Intergovernmental Revenues
4650	Reimbursement - Liability Insurance Transit	Intergovernmental Revenues
4660	1% Retiree Health	Non-Operating Revenues
4670	Prior Year Recovered Costs / Reimbursements	Other Revenues
4670.10	Prior Year Recovered Costs / Reimbursements - PD - Prior Yr Rec Costs / Reimb	Other Revenues
4670.20	Prior Year Recovered Costs / Reimbursements - Fire - Pr Yr Rcvrd Costs / Reimb	Other Revenues
4670.30	Prior Year Recovered Costs / Reimbursements - Finance	Other Revenues
4680	Current Year Recovered Costs / Reimbursements	Other Revenues
4680.10	Current Year Recovered Costs / Reimbursements - PD - Current Yr Costs / Reimb	Other Revenues
4680.20	Current Year Recovered Costs / Reimbursements - Fire Current Yr Costs / Reimb	Other Revenues
4700	Rents and Concessions Fees	Charges for Services
4700.10	Rents and Concessions Fees - Vending Machine	Other Revenues
4700.20	Rents and Concessions Fees - Pool Tables	Other Revenues
4918.11	Miscellaneous Grants - CalFire Foundation	Intergovernmental Revenues

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OBJECT CODE	DESCRIPTION	CATEGORY
4999	Transfer In	Transfers In
4999.10	Transfer In - from Retirement Fund	Transfers In
4999.15	Transfer In - from Transit Fund	Transfers In
4999.20	Transfer In - from Gas Tax Fund	Transfers In
4999.30	Transfer In - from General Fund	Transfers In
4999.40	Transfer In - from Corporate Shop Fund	Transfers In
4999.50	Transfer In - from Water Fund	Transfers In
4999.51	Transfer In - Golf	Transfers In
4999.52	Transfer In - from Topgolf	Transfers In
4999.55	Transfer In - Grants fund	Transfers In
4999.60	Transfer In - from Debt Service fund	Transfers In
4999.65	Transfer In - from Measure M	Transfers In
4999.70	Transfer In - from Measure R	Transfers In
4999.75	Transfer In - from Prop C	Transfers In
4999.80	Transfer In - From Capital Improvement Fund	Transfers In
4999.85	Transfer In - from Hotel Enterprise Funds	Non-Operating Revenues

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OBJECT CODE	DESCRIPTION	CATEGORY
5000	Salaries	Salaries and Wages
5000.10	Salaries - Regular Salaries	Salaries and Wages
5000.20	Salaries - Regular Hourly	Salaries and Wages
5000.30	Salaries - Limited Hourly	Salaries and Wages
5000.40	Salaries - Stipend	Salaries and Wages
5000.50	Salaries - Industrial Disability	Salaries and Wages
5000.90	Salaries - Retention-Recruitment Bonus	Salaries and Wages
5010	Overtime	Salaries and Wages
5010.10	Overtime - Full-Time	Salaries and Wages
5010.20	Overtime - Part-Time	Salaries and Wages
5010.30	Overtime - Limited Part-Time	Salaries and Wages
5010.40	Overtime - FLSA Overtime	Salaries and Wages
5010.41	Overtime - Constant Staffing	Salaries and Wages
5100	Fringe Benefits	Payroll Benefits
5100.10	Fringe Benefits - FICA/MEDICARE	Payroll Benefits
5100.20	Fringe Benefits - Compensation Insurance	Payroll Benefits
5100.30	Fringe Benefits - Unemployment Insurance	Payroll Benefits
5100.40	Fringe Benefits - Health Insurance	Payroll Benefits
5100.50	Fringe Benefits - Uniform Allowance	Payroll Benefits
5100.60	Fringe Benefits - Tool Allowance	Payroll Benefits
5100.70	Fringe Benefits - Auto Allowance	Payroll Benefits
5100.75	Fringe Benefits - LTD/STD	Payroll Benefits
5100.80	Fringe Benefits - Vision	Payroll Benefits
5100.85	Fringe Benefits - Dental	Payroll Benefits
5100.90	Fringe Benefits - Life	Payroll Benefits
5100.95	Fringe Benefits - 457(b) ER Contribution	Payroll Benefits
5100.96	Fringe Benefits - 401(a) ER Contribution	Payroll Benefits
5300	Retirement	Retirement
5300.10	Retirement - Retiree Benefits	Other Post Employment Benefits
5300.15	Retirement - Retiree Insurance	Other Post Employment Benefits
5300.20	Retirement - PERS employer costs	Retirement
5300.25	Retirement - PERS employee pickup	Retirement
5300.26	Retirement - Unfunded Liability payment	Unfunded Pension Liability
5300.30	Retirement - 401 a(h) First Mercantile	Retirement
5300.40	Retirement - Replacement Benefit Fund	Retirement
5300.50	Retirement - PARS	Retirement
6000	Supplies	Maintenance and Operations
6000.10	Supplies - Office Supplies	Maintenance and Operations
6000.20	Supplies - Non-Durable	Maintenance and Operations
6000.30	Supplies - Janitorial	Maintenance and Operations
6000.40	Supplies - Durable	Maintenance and Operations
6000.50	Supplies - Medical	Maintenance and Operations
6005	Inventory Variance	Maintenance and Operations
6005.10	Inventory Variance - Regular	Maintenance and Operations
6005.20	Inventory Variance - Fuel	Maintenance and Operations

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OBJECT CODE	DESCRIPTION	CATEGORY
6010	Machinery & Equipments	Maintenance and Operations
6010.10	Machinery & Equipments - Machinery & Equipment	Maintenance and Operations
6010.20	Machinery & Equipments - Office Equipment	Maintenance and Operations
6010.30	Machinery & Equipments - Small Tools	Maintenance and Operations
6010.40	Machinery & Equipments - Computer Software	Maintenance and Operations
6010.50	Machinery & Equipments - Computer Hardware	Maintenance and Operations
6010.60	Machinery & Equipments - Personal Protective Equipment	Maintenance and Operations
6012	Education Reimbursement	Payroll Benefits
6014	Training	Payroll Benefits
6016	Uniform Expense	Payroll Benefits
6020	Travel & Meetings	Maintenance and Operations
6025	Advertising/Printing Services	Maintenance and Operations
6030	Dues & Subscriptions	Maintenance and Operations
6032	Insurance	Maintenance and Operations
6032.10	Insurance - Workers Compensation	Maintenance and Operations
6032.20	Insurance - WC-Transit (inactive)	Maintenance and Operations
6035	Incurred Claims	Maintenance and Operations
6035.10	Incurred Claims - Workers Compensation	Maintenance and Operations
6035.20	Incurred Claims - Liability	Maintenance and Operations
6036	Settlements	Liability Insurance
6040	Contract Services	Maintenance and Operations
6040.05	Contract Services - Rubbish	Maintenance and Operations
6040.10	Contract Services - Outside Contracts	Maintenance and Operations
6040.11	Contract Services - Workers Compensation - General	Maintenance and Operations
6040.12	Contract Services - Workers Compensation - Transit	Maintenance and Operations
6040.13	Contract Services - Liability - General	Maintenance and Operations
6040.14	Contract Services - Liability - Transit	Maintenance and Operations
6040.15	Contract Services - Tree Trimming	Maintenance and Operations
6040.20	Contract Services - Landscaping Services	Maintenance and Operations
6040.25	Contract Services - Graffiti Removal Services	Maintenance and Operations
6040.30	Contract Services - Street Sweeping	Maintenance and Operations
6040.35	Contract Services - Custodial Services	Maintenance and Operations
6040.40	Contract Services - Rec Activity Instructor Services	Maintenance and Operations
6040.45	Contract Services - Sewer Maintenance	Maintenance and Operations
6040.46	Contract Services - Storm Drain Maintenance	Maintenance and Operations
6040.50	Contract Services - Street Maintenance	Maintenance and Operations
6040.55	Contract Services - Water System Maintenance	Maintenance and Operations
6040.60	Contract Services - Building Maintenance/Repairs	Maintenance and Operations
6040.65	Contract Services - Equipment/Software Maint-Repair	Maintenance and Operations
6040.70	Contract Services - Rental- Building & Equipment	Maintenance and Operations
6040.75	Contract Services - Legal Services	Maintenance and Operations
6040.76	Contract Services - Legal Services-Liability General	Maintenance and Operations
6040.77	Contract Services - Legal Services-Liability Transit	Maintenance and Operations

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OBJECT CODE	DESCRIPTION	CATEGORY
6040.80	Contract Services - Engineering Services	Maintenance and Operations
6040.85	Contract Services - Towing Services	Maintenance and Operations
6040.90	Contract Services - Audit Services	Maintenance and Operations
6040.91	Contract Services - Credit Card Service Fee	Maintenance and Operations
6040.95	Contract Services - Other Professional Services	Maintenance and Operations
6040.96	Contract Services - Engineering Design Service	Maintenance and Operations
6040.97	Contract Services - Construction Mgmt and Inspection	Maintenance and Operations
6041	Hilton Program Fees	Maintenance and Operations
6042	Hilton Franchise Fees	Maintenance and Operations
6043	Food and Beverage Costs	Maintenance and Operations
6044	CDBG-CV	Maintenance and Operations
6044.10	CDBG-CV - Administration	Maintenance and Operations
6044.11	CDBG-CV - Mtb Asistance Program (MCAP)	Maintenance and Operations
6044.12	CDBG-CV - Rental/Utility Assistance (MCAP)	Maintenance and Operations
6044.13	CDBG-CV - Mrtge Relief Counseling (MCAP)	Maintenance and Operations
6044.14	CDBG-CV - YMCA Montebello/Commerce	Maintenance and Operations
6044.15	CDBG-CV - Mexican American Opp Foundation	Maintenance and Operations
6044.16	CDBG-CV - Heart of Compassion	Maintenance and Operations
6044.17	CDBG-CV - Senior Food Distribution - P&R	Maintenance and Operations
6044.18	CDBG-CV - Business Assistance - CCEDA	Maintenance and Operations
6045	Election Expense	Maintenance and Operations
6046	CDBG - Administration	Maintenance and Operations
6047	CDBG - Heart of Compassion	Maintenance and Operations
6048	CDBG - YMCA	Maintenance and Operations
6049	CDBG - Housing Rights Center	Maintenance and Operations
6050	Utility Services	Maintenance and Operations
6050.10	Utility Services - Electricity Usage	Maintenance and Operations
6050.20	Utility Services - Water Usage	Maintenance and Operations
6050.30	Utility Services - Telephone Services	Maintenance and Operations
6050.40	Utility Services - Cellular Services	Maintenance and Operations
6050.50	Utility Services - Gas Usage	Maintenance and Operations
6050.60	Utility Services - Cable	Maintenance and Operations
6050.65	Utility Services - Internet	Maintenance and Operations
6051	Commercial Fascade Program	Maintenance and Operations
6055	Copier Repair/Services	Maintenance and Operations
6060	Mail/ Postal Expense	Maintenance and Operations
6065	Liability Insurance	Liability Insurance
6070	Fuel	Maintenance and Operations
6070.10	Fuel - Regular Unleaded Fuel	Maintenance and Operations
6070.20	Fuel - Diesel	Maintenance and Operations
6070.30	Fuel - CNG	Maintenance and Operations
6070.31	Fuel - Electricity for CNG	Maintenance and Operations
6070.40	Fuel - Propane	Maintenance and Operations
6070.50	Fuel - Electricity for Buses	Maintenance and Operations

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OBJECT CODE	DESCRIPTION	CATEGORY
6075	Preventive Maintenance	Maintenance and Operations
6075.10	Preventive Maintenance - Fire Extinguisher	Maintenance and Operations
6075.20	Preventive Maintenance - Fire Hydrant	Maintenance and Operations
6080	Vehicle Maintenance/Expenses	Maintenance and Operations
6080.10	Vehicle Maintenance/Expenses - Oil	Maintenance and Operations
6080.20	Vehicle Maintenance/Expenses - Coolant	Maintenance and Operations
6080.30	Vehicle Maintenance/Expenses - Vehicle Repair & Services	Maintenance and Operations
6080.40	Vehicle Maintenance/Expenses - Bus Repair & Services	Maintenance and Operations
6080.50	Vehicle Maintenance/Expenses - Bus Parts	Maintenance and Operations
6080.60	Vehicle Maintenance/Expenses - Vehicle Parts/Equipments	Maintenance and Operations
6080.70	Vehicle Maintenance/Expenses - Auto Body Repair	Maintenance and Operations
6080.80	Vehicle Maintenance/Expenses - Vehicle Expenses	Maintenance and Operations
6081	Permits and Fees	Maintenance and Operations
6082	Vehicle Purchases	Capital Outlay
6083	Furniture & Fixtures Purchases	Capital Outlay
6084	Bank fees	Maintenance and Operations
6084.10	Bank fees - Bank Analysis charges	Maintenance and Operations
6084.20	Bank fees - Credit card charges	Maintenance and Operations
6084.30	Bank fees - Cash Vault Adjustment fees	Maintenance and Operations
6084.40	Bank fees - HDL Business License Admin	Maintenance and Operations
6085	Water Purchase Resale	Maintenance and Operations
6087	Property Maintenance	Maintenance and Operations
6088	Property Purchase	Capital Outlay
6090	Carpool Incentive	Maintenance and Operations
6095	Safety Program	Payroll Benefits
7000	Transfer Out	Transfers Out
7000.10	Transfer Out - to General Fund	Transfers Out
7000.20	Transfer Out - to Golf Fund	Transfers Out
7000.30	Transfer Out - to Water Fund	Transfers Out
7000.35	Transfer Out - Detention Fund	Transfers Out
7000.40	Transfer Out - to Corporate Shop Fund	Transfers Out
7000.50	Transfer Out - to Equipment Reserve Fund	Transfers Out
7000.55	Transfer Out - Prop C	Transfers Out
7000.60	Transfer Out - to CDBG	Transfers Out
7000.61	Transfer Out - to HOME	Transfers Out
7000.65	Transfer Out - to Measure M	Transfers Out
7000.70	Transfer Out - Measure R	Transfers Out
7000.80	Transfer Out - to Debt Service	Transfers Out
7000.85	Transfer Out - to Info Tech Upgrades	Transfers Out
7000.86	Transfer Out - to Golf Course Reno Project	Transfers Out
7000.87	Transfer Out - to TopGolf Project	Transfers Out
7005	Loss on Disposal	Liability Insurance
7010	Depreciation Expense	Capital Outlay
7011	GASB 68 Pension Expense	Retirement

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OBJECT CODE	DESCRIPTION	CATEGORY
7015	Bond Principal	Debt and Lease Payments
7020	Note Principal	Debt and Lease Payments
7021	Principle Retirement	Debt and Lease Payments
7025	Interest Expense	Debt and Lease Payments
7026	Promotions	Maintenance and Operations
7030	Issuance Costs	Debt and Lease Payments
7035	Lease Payment	Debt and Lease Payments
7040	Rent	Debt and Lease Payments
7045	Equipment Reserve	Capital Outlay
7050	Miscellaneous Expense	Maintenance and Operations
7050.10	Miscellaneous Expense - Credit Card Purchases (Clearing)	Maintenance and Operations
7051	Prop A exchange	Liability Insurance
7052	Commission	Maintenance and Operations
7053	Bad-debt Expenses	Maintenance and Operations
7054	Fuel Island share use	Maintenance and Operations
7055	Capital Outlay	Capital Outlay
7060	Acquisition	Capital Outlay
7065	Relocation	Capital Outlay
7070	Construction	Capital Outlay
7075	Rehabilitation	Capital Outlay
7080	Design	Capital Outlay
7085	Land	Capital Outlay
7090	Building	Capital Outlay
7100	Capital Renovation	Capital Outlay
7110	Capitalized Expenses	Capital Outlay
7111	Accrued IBNR (incurred but not reported) expense	Maintenance and Operations
7111.10	Accrued IBNR (incurred but not reported) expense - Workers' Compensation	Maintenance and Operations
7111.20	Accrued IBNR (incurred but not reported) expense - Liability	Maintenance and Operations
7115	Building Improvements	Capital Outlay
7116	Improvements Other Than Building	Capital Outlay
7117	Improvements Other Than Building - Paving the Way	Capital Outlay
7120	Administrative Costs	Maintenance and Operations
7120.10	Administrative Costs - PERS Health	Maintenance and Operations
7121	GASB 75 - OPEB expense	Other Post Employment Benefits
7150	Loss on Refunding	Liability Insurance
7200	Other Financing Uses	Liability Insurance
7200.10	Other Financing Uses - Payment to refunding escrow	Liability Insurance
7200.20	Other Financing Uses - Bond Discounts	Liability Insurance
7200.30	Other Financing Uses - Settlement Unfund Pension Liab	Debt and Lease Payments

City of Montebello
Glossary of Terms

Accounting Method – The City of Montebello 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.

ACFR – (see Annual Comprehensive Financial Report).

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

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

Americans with Disabilities Act (ADA) – This Federal law requires that public facilities be accessible to individual with physical limitations.

Amortization- The process of decreasing, or accounting for, an amount over a period of time.

Annual Comprehensive Financial Report (ACFR) – Formerly known as the Comprehensive Annual Financial Report (CAFR). The acronym was updated in October, 2021 with GASB Statement No. 98. This policy change is the result of a new and evolving industry understanding that the acronym (i.e., "CAFR"), when pronounced aloud, mimics the pronunciation of a deeply derogatory term often used in other parts of the world but readily recognized among certain populations in the United States as well. This document is the official annual report of the City's financial condition, which encompasses all funds, at the conclusion of the fiscal year.

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

Appropriation Account – A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

Appropriation Limit – As a governmental entity in the State of California, the City is subject to the Gann Spending Limit Initiative, which limits the amount of annual appropriations of tax proceeds.

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

Audit – Prepared by an independent certified public accountant (CPA) to form an opinion regarding the legitimacy of transactions and internal controls. An audit is an examination and evaluation of the City's records and procedures to ensure compliance with specified rules, regulations, and best practices.

City of Montebello
Glossary of Terms

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

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

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

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

CAFR – (see Annual Comprehensive Financial Report).

California Public Employees' Retirement System (CalPERS) – Statewide retirement system that covers all full-time employees of the City of Montebello

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

Capital Assets – Assets of long-term character that are intended to continue to be held or used for a period of more than one year, such as land, buildings, machinery, furniture, and other equipment.

Capital Improvement Program (CIP) – A long-range plan for the development and replacement of long term assets such as streets, buildings, and water systems.

CDGB – (see Community Development Block Grant).

Certified Public Accountant (CPA) – An accountant who has passed certain examinations and met all other statutory and licensing requirements of a United States state to be certified by that state.

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

CIP – (see Capital Improvement Program).

Community Development Block Grant (CDBG) – The Housing and Community Development Act of 1974 provides funds to cities and counties to develop urban communities, decent housing, a suitable living environments, 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.

Comprehensive Annual Financial Report (CAFR) – (see Annual Comprehensive Financial Report, the use of "CAFR" was discontinued with the issuance of GASB Statement No. 98).

City of Montebello
Glossary of Terms

Consumer Price Index (CPI) – A statistical description of price levels provided by the United States Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Cost Allocation – A method used to charge General Fund overhead costs to other funds.

CPA – (see Certified Public Accountant).

CPI – (see Consumer Price Index).

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

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

Debt Service Requirement – The amount required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

Deficit – The excess of liabilities of a fund over its assets.

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

Depreciation – Expiration the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

Developer Fees – Adopted fees requiring new development or redevelopment to pay its proportional share of the costs associated with providing the necessary public infrastructure.

Encumbrances – Commitments related to unperformed contracts for goods and services.

Enterprise Funds – A fund established to account for operations that are financed and operated in a manner similar to private enterprise. Examples of enterprise funds are water operations and the golf course. These are also referred to as “proprietary funds” in the City’s audited financial statements.

Equipment Replacement – Appropriations budgeted for the purchase of rolling stock and movable assets.

Expenditure – The actual spending of funds set aside by appropriation for identified goods and services.

Expense – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

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

Fiduciary Funds – Are used to account for assets in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. There are four types of fiduciary funds: Pension (and other employee benefit) Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds and Agency Funds.

Fiscal Year (FY) – The twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position. The City of Montebello's fiscal year is July 1 through June 30.

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

FTE – (see Full-Time Equivalent Position).

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

Fund – A fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein which are segregated for the purpose of carrying on specific activities of government functions.

Fund Balance – The excess of the assets of a fund over its liabilities, reserves and carryovers.

FY – (see Fiscal Year).

GAAP – (see Generally Accepted Accounting Principles).

GASB – (see Governmental Accounting Standards Board).

General Fund – The fund used to account for all financial resources except those identified for special purposes. The operating fund of the City that receives unrestricted revenue such as property and sales taxes. The fund used to provide a wide range of public services such as public safety (Los Angeles County Sheriff), park and landscape maintenance, recreation programs, etc.

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

Governmental Accounting Standards Board (GASB) – Develops standardized reporting for government entities.

Government Finance Officers Association (GFOA) -- The Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada. The association's more than 20,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. GFOA's mission is to advance excellence in public finance.

Governmental Fund – Funds used to account for the acquisition, use, and balances of the City's expandable financial resources and related current liabilities (except those accounted for in proprietary funds). Governmental funds include: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

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

HUD – Federal Government's Department of Housing and Urban Development. HUD's mission is to create strong, sustainable, inclusive communities and quality affordable homes for all. HUD is working to strengthen the housing market to bolster the economy and protect consumers; meet the need for quality affordable rental homes: utilize housing as a platform for improving quality of life; build inclusive and sustainable communities free from discrimination; and transform the way HUD does business.

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

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

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

Internal Service Fund – A fund used for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Joint Powers Authority (JPA) – A JPA is formed when it is to the advantage of two or more public entities with common powers to consolidate their forces to acquire or construct a joint-use facility.

JPA – (see Joint Powers Authority).

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

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

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

Memoranda of Understanding (MOU) – As used in this budget document refers to agreements, for a specified period of time, between the City and various employee associations, outlining wage increases, provision of and contribution levels for benefits, and employment-related matters.

Modified Accrual -- Modified accrual is a combination of cash basis and full accrual basis. Revenues are recognized when they are both measurable and available. Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred.

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).

Object Code – A five-digit accounting reference to a specific revenue or expense item. Combines with the fund/department/division organization sets to create a revenue or expenditure account number.

OPA – (see Owners Participation Agreement).

Operating Budget – Plan of current non-capital and non-personal expenditures and the proposed means of financing them.

Operating Expenses – The cost for materials and equipment that are required for a department to perform its functions.

Operating Revenue – Funds received as income to pay for ongoing operations.

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

Ordinance – A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of the law within the boundaries of the City.

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

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

Owners Participation Agreement (OPA) – Usually refers to a contract between a redevelopment agency or other public authority and a landowner, under which the landowner

makes specific commitments about project development, and the government entity specifies the type of public involvement in the project, such as a subsidy.

Performance Measures – A set of measurable objectives, linked to the City's various strategic plan goals, which are determined by a department and used to gauge a program, business unit, or division's effectiveness and efficiency. Used as a management tool during the budget development process to set priorities and shift resources as necessary.

Personnel Services – Expenditures for City Employee and temporary staff compensation.

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

Professional Services – Services that involve the exercise of professional discretion and independent judgment based on an advanced or specialized knowledge, expertise or training gained by formal studies or experience or services which are not readily or efficiently procured by competitive bidding pursuant to the City's applicable Municipal Code section. Such services shall include but not be limited to those services provided by appraisers, architects, attorneys, engineers, instructors, insurance advisors, physicians and other specialized consultants.

Proprietary Fund – Funds used to account for City activities that are similar to businesses found in the private sector. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges on a cost reimbursement basis. There are two types of proprietary funds: Enterprise Funds and Internal Service Funds.

Public Employees' Pension Reform Act (PEPRA) – The California Public Employees' Pension Reform Act, which includes Assembly Bill (AB) 340 and AB 197, was signed into law by Governor Jerry Brown on September 12, 2012, and it took effect on January 1, 2013.

RDA – (see Redevelopment Agency.)

Redevelopment Agency (RDA) – An entity formed to renovate older areas of the City to increase economic vitality. This agency was dissolved on February 1, 2012, and the Successor Agency was formed.

Reserve – The City uses and designates reserves according to City Council adopted reserve policies.

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

Revenue – Sources of income financing the operation of government.

SCAQMD – (see Southern California Air Quality Management District).

Southern California Air Quality Management District (SCAQMD) – The air pollution control agency for all of Orange County and the urban portions of Los Angeles, Riverside, and San Bernardino counties in California.

Special Revenue Funds – Funds that are separately administered because the City Council, the State of California, or the Federal government has placed restrictions on how revenues may be spent.

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

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

Successor Agency – Under Assembly 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.

Tax Allocation Bond (TAB) – Bonds issued in conjunction with a redevelopment project. The taxes pledged to their repayment come from the increase of assessed value over and above a pre-established base. The redevelopment creates this added value, known as the tax increment.

Tax Increment – Property tax collected as a result of increased valuation within the Redevelopment Area).

Tax Rate – The amount of assessment stated in terms of a unit of the tax base.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

TOT – (see Transient Occupancy Tax).

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

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

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

Unfunded Accrued Liability (UAL) -- The difference between the estimated cost of those future benefits and the assets that have already been set aside to pay for the benefits. Most notably used when discussing pension or retiree health benefit plans and associated costs.

Unfunded Liabilities – The unfunded liability, the present value of the expected future benefits vested to date, is the amount by which the plan's liabilities exceed the assets on a given date.

US Department of Housing and Urban Development – (see HUD).

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

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

UUT – (see Utility Users Tax).

Vehicle License Fee (VLF) – Is a tax on the ownership of a registered vehicle in place of taxing vehicles as personal property, also called the motor vehicle in-lieu tax. The VLF is paid annually upon vehicle registration in addition to other fees, such as the vehicle registration fee, air quality fees, and commercial vehicle weight fees all of which fund specific state programs. The VLF funds city and county services. The State eliminated funds to the City as a result of SB 89, enacted on June 28, 2011.

VLF – (see Vehicle License Fee).