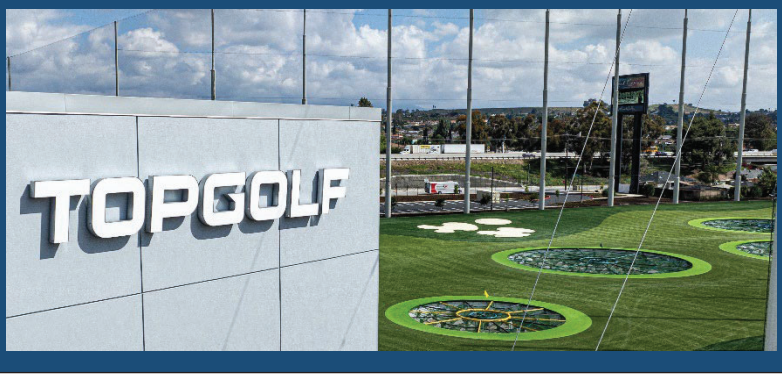
City of Montebello

Fiscal Year 2025-26

Operating and Capital Budget







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Montebello, CA 90640

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City of Montebello

Fiscal Year 2025-26

Adopted Budget

CITY COUNCIL

Salvador Melendez, Mayor

Georgina Tamayo, Mayor Pro Tem

Scarlet Peralta, Councilmember

Ric Alonzo, Councilmember

Danielle Romero, Councilmember

ELECTED OFFICIALS

Christopher Jimenez, City Clerk

David Matanga, City Treasurer

Raul Alvarez
City Manager

Angelica Palmeros
Acting Assistant City Manager

Louis Lopez
Chief of Police

Fernando Pelaez
Fire Chief

Cesar Roldan
Director of Public Works

John Soria
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, 2024

Christopher P. Morrill

Executive Director

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City Manager's Office
Raul Alvarez City Manager

MONTEBELLO

July 14, 2025

Honorable Mayor and City Councilmembers:

It is with great pleasure that I present the adopted budget for Fiscal Year 2025-26. 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, $211.2 million in revenue is balanced against $226.2 million in expenditures across all funds. Most significantly, the General Fund budget is balanced for the sixth consecutive year, with FY 2025-26 having a $894,700 surplus. General Fund expenditures are $83.6 million against $84.4 million in revenue The balancing of the General Fund budget was accomplished with improved revenue performance – especially in all sales and property 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 impacts of a five-year strategic 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 2025-26 budget builds upon the Government Finance Officers Association (GFOA) recognized FY 2024-25 budget. Receipt of the "Excellence in Budgeting" award for a fifth consecutive year sends a clear message that Montebello is committed to developing and presenting a transparent and easily accessible budget document that 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 2025-26 budget are:

- Utilization of $15.140 million in bonds to fully renovate and rejuvenate the City's public golf course
- Utilizing bond proceeds to construct a Topgolf on 15 acres of the City's public golf course
- Completion of a portion of the "Paving the Way" projects that improved residential street and road conditions
- Major repairs to the City's aging sewer system, utilizing a portion of the City's Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) allocation
- Expansion of the Montebello Community Assistance Program (MCAP) aimed at helping the City's unhoused population
- Update of the City's General Plan update, the first in over forty years, with adoption by the City Council in April, 2024
- Completion of a park and facilities needs assessment study and master plan
- Completion of significant facility repair and upgrade projects, eliminating years of deferred maintenance on key City facilities
- Introduction of improved purchasing and procurement guidelines
- Receiving the Government Finance Officers Association (GFOA) award for budget preparation for the fifth time in the history of the City
- Approval to finance installation of solar panels at City facilities

One accomplishment I want to highlight that directly and positively impacted development of the budget was the continuation of community budget forums, which were introduced during development of the FY 2024-25 budget. Staff hosted four community budget forums – one additional vs. last year – 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 of the resident feedback helped the City Council set priorities and make recommendations to Staff on what should be included in the FY 2025-26 budget.

All of 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 $10.5 million in General Fund revenue projected for FY 2025-26 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 more than $3.0 million in Police and Fire supplemental spending has been made possible by Measure H revenue over the past six 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 2025-26. 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 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 $31.4 million program. For FY 2025-26, 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 2025-26 budget was prepared under promising, yet tempered, conditions as the City deals with the looming – and not fully known – impacts of unpredictable changes to tariff policies, immigration enforcement and global conflicts. The entire $226.2 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 $211.2 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 a 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 2025-26 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
City of Montebello

City of Montebello
Budget Message
Fiscal Year 2025-26 Adopted Budget

The City of Montebello celebrates its second century of incorporation with the adopted Fiscal Year 2025-26 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 five 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 2024-25 budget document – the fifth 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 2025-26 budget for this award and fully expect to receive it for a sixth consecutive year.

Moreover, the City has continued its commitment to transparency and public participation in the budget development process. For FY 2025-26, four public community budget forums were hosted across the City – increasing the number from three in the prior year. The four public sessions held in February 2025 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, including a presentation at a regular City Council meeting in April, 2025.

Staff also improved upon community outreach efforts begun in 2023 by continuing the community budget survey. The survey was available for several weeks in March 2025 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 at an April meeting. The FY 2025-26 budget has been developed with significant direct community input.

Below is a small sample of recent accomplishments that positively impact the organization in Fiscal Year 2025-26:

- Utilization of $15.140 million in bonds to fully renovate and rejuvenate the City's public golf course

- Utilizing bond proceeds to construct a Topgolf on 15 acres of the City's public golf course
- Completion of a portion of the "Paving the Way" projects that improved residential street and road conditions
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- Introduction of improved purchasing and procurement guidelines
- Receiving the Government Finance Officers Association (GFOA) award for budget preparation for the fifth time in the history of the City
- Approval to finance installation of solar panels at City facilities

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 $226,163,050 in expenditures and $211,159,000 in revenue. The majority of the difference between 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 table below presents an overview of the Fiscal Year 2025-26 budget, by major fund category/type:

	REVENUE	EXPENDITURES	Variance
General Fund	$ 84,447,100	$ 83,552,400	$ 894,700
Grants/Special Revenue Funds	$ 48,794,100	$ 48,929,850	$ (135,750)
apital Projects (Street/Infrastructure)	$ 11,016,100	$ 19,821,400	$ (8,805,300)
Internal Service Funds	$ 8,392,000	$ 9,633,800	$ (1,241,800)
Enterprise Funds	$ 56,645,700	$ 62,054,000	$ (5,408,300)
Fiduciary Funds	$ 1,864,000	$ 2,171,600	$ (307,600)
TOTAL CITY BUDGET	**$ 211,159,000**	**$ 226,163,050**	**$ (15,004,050)**

The General Fund budget, which provides funding for everyday services residents depend on – Police, Fire, community services, code enforcement, street and park maintenance – is projected to have a $894,700 surplus. General Fund expenditures of $83,552,400 are less than forecasted revenues of $84,447,100, as summarized in the table below:

	FY 2025-26 Adopted Budget
General Fund Expenditures	83,552,400
General Fund Revenue	84,447,100
Surplus / (Deficit)	**894,700**

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 six fiscal years is significant. Staff has worked diligently to review all revenue and expenditure items, performing a "modified" zero-based budgeting exercise for the sixth consecutive year. This budget is the product of a five-year strategic budget development approach, 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 strategic budget development approach sought to refine prior year actual expenditures to adjust subsequent 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 previous 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, $1,1974,400 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 $825,000 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 2025-26 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.

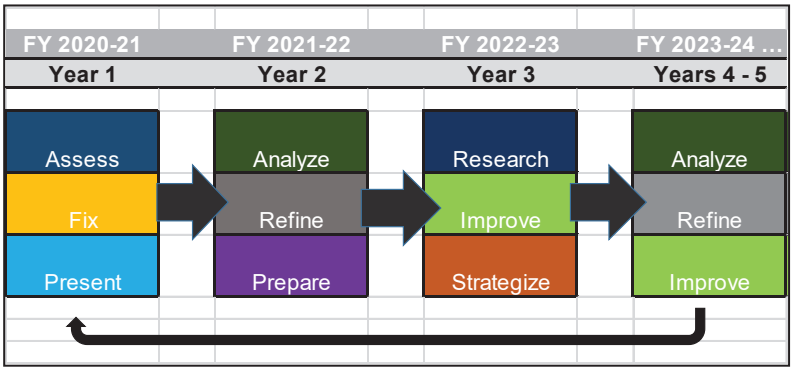
It is important to note that the Basis of Budgeting is different from the Basis of Accounting. The Basis of Accounting refers to the time various financial transactions are recognized and/or recorded. Although not directly related to the annual budget development, the Basis of Accounting is instrumental 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 2025-26 budget development process was a product of the five-year strategic budget development process first implemented with the FY 2020-21 budget.

The five-year budget development improvement process created 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 became more sophisticated, with the end goal being a self-sustaining budget built around strategic goals. The image below encapsulates the 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 complicating factors of a global pandemic at the time.

The FY 2021-22 budget used the improved base created in FY 2020-21 to build upon. 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 same approach guided the development of the FY 2024-25 budget, allowing for refinement of budget requests and estimates. The FY 2024-25 budget included a three-year financial forecast for the first time. Production of the forecast was made possible by the myriad improvements made in prior years.

Ultimately, the five-year process was 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, the Golf Course, the two City-owned hotels 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 $84,447,100, a $7,783 million increase (10.2%) over the FY 2024-25 adopted budget. The table below shows historical General Fund revenue by major category, and the variance from last fiscal year to this fiscal year.

	2023-24 Adopted	2023-24 Actual	2024-25 Adopted	2025-26 ADOPTED	Variance $	Variance %
SALES TAX	26,085,000	25,658,377	26,625,000	28,700,000	2,075,000	7.8%
PROPERTY TAX	15,612,800	17,373,671	17,060,000	18,635,200	1,575,200	9.2%
OTHER TAXES	625,000	666,485	660,000	665,000	5,000	0.8%
FRANCHISE TAXES	3,055,000	3,449,842	3,325,000	3,599,000	274,000	8.2%
LICENSES AND PERMITS	7,651,000	7,897,407	7,548,000	9,335,000	1,787,000	23.7%
FINES AND FORFEITURES	2,940,000	3,034,337	3,140,000	3,425,000	285,000	9.1%
INVESTMENT INCOME	350,000	723,374	520,000	530,000	10,000	1.9%
INTERGOVERNMENTAL	15,000	4,902,930	15,000	65,000	50,000	333.3%
CHARGES FOR SERVICE	7,940,100	8,470,350	8,372,600	8,826,700	454,100	5.4%
OTHER REVENUE	4,742,500	17,259,240	4,698,000	5,282,600	584,600	12.4%
TRANSFERS IN	4,300,000	6,666,044	4,700,000	5,383,600	683,600	14.5%
	73,316,400	**96,102,057**	**76,663,600**	**84,447,100**	**7,783,500**	**10.2%**

Sales tax overall is projected to increase $1.975 million year over year (7.4%) when compared to the FY 2024-25 budget. The projected uptick in sales tax revenue is based on new, major retail operations in the City: Tesla and Topgolf. In addition to these retail operators, many smaller – but still significant – businesses began operating in Montebello and are contributing to this positive sales tax trend. In addition, the sales tax sharing agreement with the Monterey Park Marketplace continues to provide steady revenue, especially since Monterey Park voters approve a 3/4 cent transaction and use tax in 2022.

Property Tax is also proving strong, with a 5.0 % increase in Assessed Value, as well as additional revenue flowing in from the Metro Heights development, providing an additional $1.575 million in revenue. 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

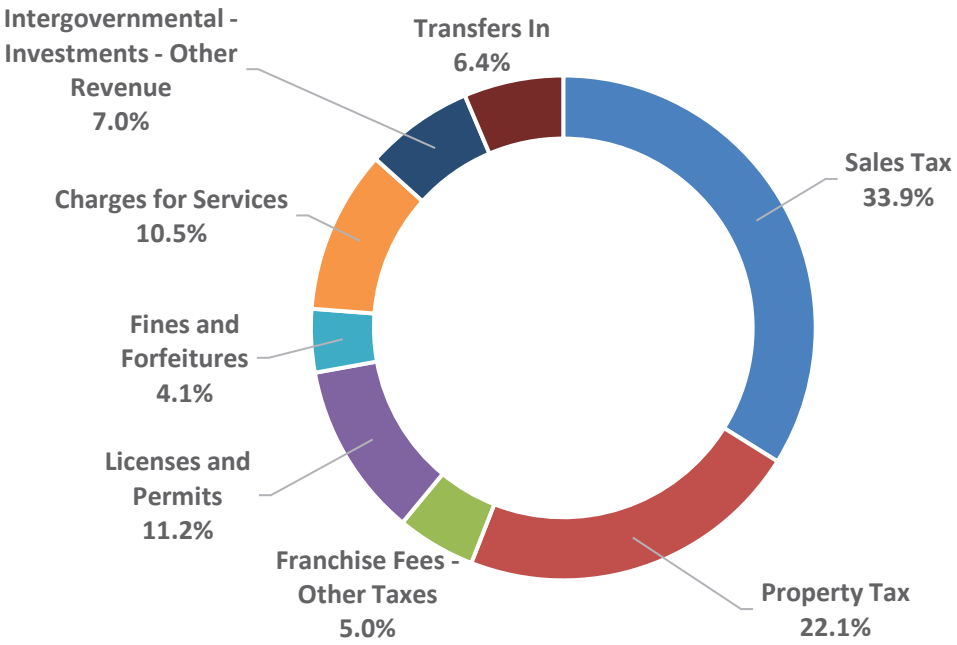
properties as of January 1, 2024, the assessment that occurred on January 1, 2025 has positively impacted FY 2025-26 property tax revenue. The City's share of residual property tax – from form redevelopment project areas – has also increased year-over-year as enforceable obligations are retired.

Licenses and Permits forecasts to be $1.887 million more vs. FY 2024-25. The majority of this positive change is from increases in Building Permit ($900,000) and Plan Check Fees ($800,000) revenue. Activity from Metro Heights is fueling the increase in forecasted revenue in this category. Also, the recent change in contract terms governing revenue sharing of plan checks has had a positive impact to plan check revenue. The City now receives a larger share of plan check revenue (40% vs. 20%) vs. the previous agreement's terms.

Franchise Fees are projected to increase $274,000, a combination of increases in Southern California Gas Company, Southern California Edison, and solid waste franchise revenue. Fiscal Year 2025-26 will be the third full year of SB 1383 related organic waste franchise fees, projected to bring in $300,000.

Transfers In (non-Operating Revenue) are up $683,600 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 (icescapes). 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) and projected (i.e., 2025) labor contract approvals, PERS related expenses have increased. Therefore, the Transfer In reimbursement has increased for FY 2025-26 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 FY 2025-26 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 33.9% 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 $28.600 million in revenue from all three sources combined (an increase of $1.975 million over last year's adopted budget). The table below presents details of these three important sources of sales tax revenue from FY 2021-22 (actuals) to FY 2025-26 (adopted):

	2021-22 Actual	2022-23 Actual	2023-24 Actual	FY 24-25 ADOPTED	2025-26 ADOPTED	Variance $
1% Sales Tax	14,617,152	14,851,025	14,447,805	15,525,000	17,000,000	1,475,000
Monterey Park Martketplace	1,378,534	1,525,665	1,122,969	900,000	1,200,000	300,000
Measure H	9,383,293	9,974,915	10,087,603	10,200,000	10,500,000	300,000
	25,378,979	**26,351,605**	**25,658,377**	**26,625,000**	**28,700,000**	**2,075,000**

Sales tax is the most important piece of the City's General Fund budget, and the FY 2025-26 forecast include projections from two of the largest and newest additions to the City's retail base: Tesla and Topgolf. 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 a Tesla automotive dealership in November 2024 and the Topgolf in May 2024 will have a positive impact on the City's overall sales tax revenue base. Additional retail opportunities – including Ace Hardware, Hobby Lobby and many more – will also improve sales tax in FY 2025-26 and beyond.

In addition to the $1.475 million increase in forecasted Bradley-Burns 1% sales tax revenue, an additional $300,000 in Measure H transaction and use tax revenue is projected. Measure H – approved by over 60% of Montebello voters in 2020 – is a ¾ cent transaction and use tax, and it tracks at approximately 67% of the Bradley-Burns amount. Therefore, as the City sees increases to the 1% sales tax base, there will be a concomitant increase in Measure H revenue.

The sales tax sharing agreement with Monterey Park is projected to bring $1.100 million in revenue from the Monterey Park Marketplace. Montebello receives 18% of sales tax revenue generated by the Marketplace. In addition, the recent passage of a ¾ cent transaction and use tax by Monterey Park voters in 2022 has improved this revenue stream – hence, the $200,000 projected year-over-year increase for FY 2025-26.

Property Tax

The second largest share of General Fund revenue is from property tax: $18.635 million, or 22.1% of General Fund revenue. The majority of property tax revenue comes from the "In-Lieu of VLF" source ($9.600 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 2025-26, 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 6.6% annual growth between the first quarters of 2018 and 2025. The median SFR

price in Montebello is $807,500 (Quarter 1, 2025), a 0.3% decrease from the first quarter of 2024. The median value is lower than the first quarter of 2024 ($810,000) and off the peak of $850,000 reached in the third and fourth quarters of 2024.

Also, the pace of sales has slowed in the past year. There have been fewer full value sales in 2024 (139) when compared to prior years. The first quarter of 2025 had 24 full value sales, a decrease from the same quarter of 2024 (35). These changes are not surprising, as mortgage rates have increased concomitant with the Federal Reserve's increase to the Federal Funds rate. However, citywide assessed value – as noted above – is still increasing by 5.0% year-over-year, showing continued strength in property values across all property types.

Finally, the City is projected to receive $2.572 million in residual property tax revenue – an $885,700 increase over the FY 2024-25 adopted budget. This revenue stream represents 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 contribute to this source of property tax, as that development was a former redevelopment project area. This source of property tax will continue to grow as the City's enforceable obligations are extinguished and as more housing units are completed and sold in Metro Heights.

Franchise and Other Taxes

The City receives $3.599 million in revenue from various franchise agreements. The two largest sources of franchise revenue are from Southern California Edison (SCE) and the combination of residential and non-residential refuse/solid waste haulers. These two franchises account for $2.493 million of total franchise revenue projected for FY 2025-26. Improved monitoring of non-residential commercial refuse haulers has resulted in additional franchise revenue. Also, the City's residential refuse hauler (Athens) began remitting a new 16% franchise fee to the City with the new agreement in effect as of February 2025.

There is an additional 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 $390,000 in FY 2025-26, $5,000 more than the FY 2024-25 adopted budget. 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 nine-year average for TOT – which includes the "pandemic years" – is $365,000.

Another source of “other taxes” revenue that has seen an increase in recent years 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 2025-26, a projected $8.827 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 $454,100 more than FY 2024-25. This source represents 10.5% of total General Fund revenue.

More than half of the projected increase ($243,700) 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 as part of the annual property tax billing and collection process. In turn, the City pays the residential refuse hauler (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 ($90,000), increases to Fire related radio communication subscription fees/des ($55,000), and increases from various Police Department services ($50,000).

Licenses and Permits

This source of revenue comprises 11.2% of total General Fund revenue ($9.435 million). The year-over-year forecast shows a $1.887 million improvement (25.0%). There are two particular revenue streams responsible for the majority of the net increase vs. FY 2024-25: Building Permits and Plan Checks.

Building Permit revenue – forecast at $1.900 million, or $900,000 more than last fiscal year – has increased primarily from Metro Heights related construction activity. The nine-year average for this revenue source is $818,000. However, since FY 2021-22, there has been a steady and significant increase in Building Permit revenue. As construction activity continues in Metro Heights, this revenue stream will remain elevated.

Plan Check revenue is forecast to be $800,000 more than what was budgeted for FY 2024-25 -- $1.300 million. Metro Heights construction activity is contributing to this increase, but so is the recent change in the revenue sharing ratio with the City's contracted plan check consultant. Prior to November 2024, the sharing ratio was 80% / 20% -- the City would receive 20% of plan check fees processed. The new agreement provides the City with 40% of plan check fee revenue – a more favorable ratio that matches industry standards.

While Metro Heights construction activity will trail off in future years, the revenue sharing ratio will remain in place. Hence, revenue performance will remain positive compared to prior years – even if and when activity slows down.

Fines and Forfeitures

This category of revenue is projected to bring $3.425 million in revenue for FY 2025-26, a $285,000 increase over FY 2024-25 (9.1%). The majority of this revenue comes from "Vehicle Code Fines," also known as moving violations. The nine-year average of this revenue source is $1.652 million, however that includes two years where the pandemic impacted the issuance and collection of moving violations. Recent experience (shows a return to pre-pandemic levels. The forecast for FY 2025-26 is $2.100 million -- $250,000 less than the FY 2024-25 budget. The amount for FY 2025-26 is more in line with prior year actuals/forecasts.

There is a projected increase of $525,00 from parking violations ($1.250 million). In 2022 the City began enforcing street sweeping restrictions. This increased enforcement, coupled with improvements in ticket payment options, has led to the improved revenue forecast.

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 2025-26, a $4.994 million Transfer In has been budgeted for this purpose – a $593,600 increase over FY 2024-25. 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 other large source of revenue in the “Other Revenue” category in FY 2025-26 is from the Administrative Overhead charge ($3.843 million). 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 $3.843 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.

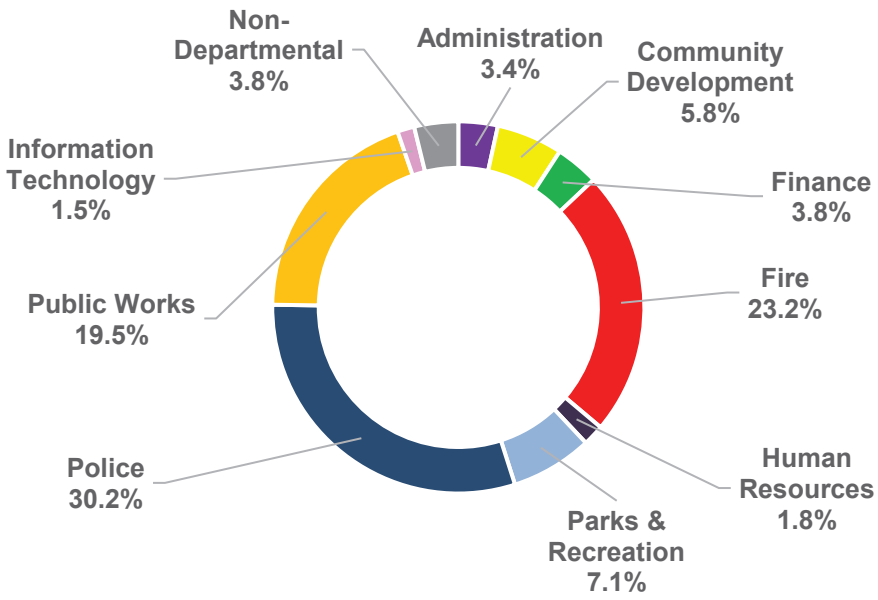
General Fund Expenditures

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 2025-26 General Fund expenditures budget supporting day-to-day functions is $83,552,400, a $7.452 million increase (9.8%) over the FY 2024-25 adopted budget.

The table below provides a department level view of expenditures for FY 2025-26, with comparisons to prior year budgets and actuals:

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2025-26 ADOPTED BUDGET	Variance $
Administration	2,709,803	4,804,612	2,447,003	2,828,200	2,861,200	33,000
Community Development	2,375,062	2,725,754	3,126,333	3,467,700	4,809,800	1,342,100
Finance	2,684,390	2,657,374	3,007,710	2,967,200	3,158,600	191,400
Fire	15,625,500	18,158,612	20,104,168	18,226,100	19,367,900	1,141,800
Human Resources	2,172,884	2,796,197	2,262,933	1,453,700	1,534,900	81,200
Parks & Recreation	6,002,391	4,030,430	5,199,318	5,215,500	5,926,100	710,600
Police	19,317,618	20,420,284	25,108,414	21,527,200	25,199,400	3,672,200
Public Works	10,827,022	16,981,915	16,537,365	15,478,100	16,272,400	794,300
Information Technology	-	-	1,244,802	1,229,800	1,231,200	1,400
Non-Departmental	5,352,367	9,338,925	6,846,529	3,707,400	3,190,900	(516,500)
	67,067,037	**81,914,103**	**85,884,575**	**76,100,900**	**83,552,400**	**7,451,500**

Police comprise 30.2% of the General Fund budget, with Fire making up 23.2%. The remaining 46.7% 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 FY 2020-21 budget, as an underpinning tenet of the five-year budget development strategy. 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.

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 9.8% increase in appropriations encompasses changes across all departments and expenditure types. With salary and benefits comprising 63.4% of the General Fund budget, any changes made in this category will have the greatest impact on expenditures. Maintenance and Operations comprises 33.1%, and Debt and Lease Payments make up the remaining 3.5% of the adopted General Fund budget:

	2025-26 Adopted Budget	% of Budget
Salary and Benefits	52,963,800	63.4%
Maintenance Operations	27,659,500	33.1%
Debt and Lease Payments	2,929,100	3.5%
	83,552,400	**100%**

It should be noted that approximately 95% 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 the prior two fiscal years):

Major Expenditure Category	FY 23-24 6040.xx Amount	FY 24-25 6040.xx Amount	FY 25-26 6040.xx Amount
SALARIES AND BENEFITS	$ 42,329,250	$ 44,459,800	$ 50,102,300
OTHER CONTRACT SERVICES	$ 5,576,000	$ 5,671,000	$ 6,039,900
ADDITIONAL CONTRACT SERVICES	$ 11,535,950	$ 11,664,000	$ 12,159,600
UTILITIES AND VEHICLE MAINTENANCE	$ 4,006,200	$ 3,834,150	$ 4,271,500
DEBT SERVICE/LEASES	$ 2,225,200	$ 3,255,100	$ 2,554,100
INSURANCE	$ 4,060,400	$ 4,322,000	$ 4,487,000
TOTAL FROM CATEGORIES ABOVE =>	**$ 69,733,000**	**$ 73,206,050**	**$ 79,614,400**
GENERAL FUND BUDGET =>	**$ 72,687,450**	**$ 76,100,900**	**$ 83,552,400**
% COMMITTED TO "FIXED COSTS" =>	**95.9%**	**96.2%**	**95.3%**

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 that residents depend on to keep the City safe, beautiful and accessible.

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 63.4% of the General Fund budget, or $52,963,800. This represents a $5.697 million increase over the FY 2024-25 adopted budget (12.1%).

The majority of this increase is in the full-time salaries and special pays categories, with a net year-over-year increase of $4.124 million. It must be noted that beginning with FY 2024-25, staff began tracking special pays such as education incentives (e.g., additional pay for bachelor’s degrees or POST certifications, etc.), holiday and vacation leave pay-outs, longevity pay and other related incentive pays separately from “regular salaries.” That is, the FY 2025-26 budget presents – for the first time – an entire separate budget category devoted to the myriad special pays received by Montebello employees.

Therefore, “regular salaries” actually decreased $781,000 vs. the FY 2024-25 budget. But there is now a “special pays” category of $4.905 million. Hence, the net overall increase in salaries, special pays, overtime, benefits and retirement of $5.697 million.

There are several reasons for this increase in full-time salaries and special pays: filling vacancies, adding needed positions across the organization, and wage and incentive pay increases from multi-year Memoranda of Understanding (MOU) approved in May, 2022 with nine out of ten of the City’s labor groups, and subsequent MOUs approved with Police sworn employees t in 2023 and 2024. 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.

In addition, two labor groups – Montebello Police Officers Association (MPOA) and Montebello Police Management Association (MPMA) – negotiated successor MOUs in 2024 and 2023 (respectively). The impact of improvements to base wages, education incentive pay, longevity and collateral and special assignment pay can be seen in actuals from the prior two fiscal years, as well as the adopted FY 2025-26 budget.

The City Council also approved a significant increase to the employer contribution towards employee health care expenses. Effective January 1, 2025, the employer contribution for two and three party health coverage increased significantly. The FY 2025-26 budget forecasts a $1.035 million increase in “benefits” expenses vs. FY 2024-25, primarily from the improvement to the employer share of employee health benefits. .

There were also adjustments to part-time wages – in an effort to keep pace with the increase to the State minimum wage over the last several years. The Parks and Recreation Department utilizes the largest number of part-time employees: Recreation Leaders, Lifeguards and Swim Instructors. The increase to the State minimum wage has meant that part-time wages for these and related positions needed adjusting. Action was taken in FY 2024-25 to update the part-time salary ranges for various Parks and Recreation related positions, creating new ranges that are relatively competitive with surrounding cities. The adjustment aimed at improving recruitment and retention of these key positions that form the backbone of the Department. This adjustment will impact the FY 2025-26 budget, with a slight increase of $73,600 year-over-year

It must be noted that negotiations are currently underway with seven of the City’s ten bargaining groups on successor MOUs that expire June 30, 2025. The new MOUs will have a direct impact on the FY 2025-26 budget, most likely increasing regular salary and special pay projected expenses. While the full impact of any newly negotiated MOUs is not reflected in the FY 2025-26 adopted budget, Staff will monitor expenses and make recommendations for budget adjustments as part of the regular first and second quarter budget reviews in FY 2025-26.

In addition to improvements in total compensation, over the past six 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 often led to the addition of key positions, filling long-vacant positions, and making other staffing adjustments required by each Department. Over the last six fiscal years, 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..

The table below shows total FTE and the year-over-year change by Department, from FY 2021-22 to FY 2025-26:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 ADOPTED	Variance
Administration	8.0	11.0	8.0	8.0	10.0	2.0
Community Development	21.0	20.0	20.0	28.0	28.0	0.0
Finance	21.0	22.0	24.0	26.0	26.0	0.0
Fire	76.0	76.0	98.0	100.0	101.0	1.0
Human Resources	14.0	18.0	15.0	14.0	14.0	0.0
Parks and Recreation	21.0	11.0	14.0	23.0	24.0	1.0
Police	103.0	103.0	107.0	114.0	114.0	0.0
Public Works	25.0	45.0	46.0	43.0	43.0	0.0
Information Technology	0.0	0.0	10.0	6.0	6.0	0.0
Transit	204.0	234.0	233.0	243.0	243.0	0.0
	493.0	**540.0**	**575.0**	**605.0**	**609.0**	**4.0**

Specifically, the following changes are being made:

Administration

ADD: Director of City Clerk Services (x1)
Senior Management Analyst (x1)

Fire

ADD: Community Risk Reduction Coordinator (x1)

Parks and Recreation

ADD: Management Analyst (x1)

The above changes result in a net addition of 4.0 FTE across the organization – from 605.0 total FTE to 609.0 for FY 2025-26. These table of organization updates are intended to provide the necessary staffing levels to support essential functions in each Department, and to support the overall mission of the organization as it delivers services to its customers – both external and internal.

Salary and Benefit budgets 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 the full normal cost amount as required by PEPRA). 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 2025-26 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 continue to comprise 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 2025-26 are $5.005 million. This represents a $453,600 increase from the FY 2024-25 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) – which is recorded as non-operating revenue in the

General Fund. This transfer out/in mechanism 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 – a major premise of the five-year budget development strategy. For example, a significant portion of Public Works staff involved in project management and engineering are now appropriately charging 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, further reducing the salary and benefit impact to the General Fund.

The initial cost allocation efforts that began in FY 2020-21 are continued – and improved upon – in the FY 2025-26 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, as a better understanding of duties and their support to non-General Fund operations has been gained over multiple fiscal years.

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 2025-26 budget includes appropriations for OPEB expenses ($1.000 million), 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 33.1% of the FY 2025-26 General Fund budget ($27.660 million). 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 $2.106 million (8.2%) when compared to the FY 2024-25 adopted budget. The majority of this increase (31.4%) comes from the various "contract services" accounts, accounting for $660,500 of this increase. This is a varied category that includes: tree trimming and landscape services, graffiti removal, street sweeping, legal services, engineering and plan check, etc. There is a $100,000 year-over-year increase to the tree trimming contract, demonstrating the commitment to City Council's priority of maintaining the City's urban forest. Custodial expenses are up $65,000, as additional City events require increased restroom maintenance.

There are also increases to Supplies ($156,600), Equipment ($557,700) and vehicle maintenance ($214,700). Utilities and fuel are also increasing year-over-year by $403,900. Utilities (i.e., electricity, water, fuel for vehicles) are increasing $203,500. Vehicle Maintenance associated costs are reflecting a $214,700 increase. The replacement of more than fifty vehicles in Police, Public Works, Code Enforcement, Fire and Parks and Recreation in the past five years has contributed to lower maintenance costs. However, aging Fire apparatus contribute to some of the overall increase in this category.

There are annual Debt and Lease payments related to bond issuances (e.g., Series 2014ABC) and lease payments on equipment (e.g., Fire apparatus, Police patrol vehicles, Parks and Recreation vehicles, Public Works tractor, etc.) included in the FY 2025-26 budget. This category represents $2.554 million in General Fund expenditures, a $701,000 decrease from FY 2024-25. While there have been new financing expenses in recent years – Police patrol vehicle lease, solar project financing, energy efficiency project financing – some long-term bond issues have expired. For example, there is a $501,300 decrease in financing expenses with the 2014 Series C bonds being fully paid off.

There is $669,700 in financing costs related to the Citywide solar project – new expenses first incurred in FY 2024-25. 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 panels having begun in Spring, 2024. Should any reductions in utilities materialize, they will not be fully reflected until the FY 2026-27 budget.

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 $33,000, even with increases for scanning services as part of the City's improved records retention efforts (City Clerk) and legal services

(City Attorney). These increases are offset by reductions to contract services in the Administration Division.

It should be noted that $50,000 in appropriations is included to provide funding to ten 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. Each of the groups will be required to execute a Memorandum of Understanding outlining requirements for receiving the City funding. The MOU promotes transparency and provides an affidavit of how each non-profit group will utilize the funding.

Community Development: There is an overall net increase of $1.342 million 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 $467,300 in contract services (plan check agreement) to the FY 2025-26 budget. There is also additional (new) funding for the Citywide "CLEAN" (City Leading Efforts Against Neglect) task force as well as new plan check software that will improve customer service by providing an on-line portal for plan submittals and fee payments.

Fire: The $1.142 million net increase from last year is spread across all divisions, with the largest increase in the Administration Division ($586,400). The Prevention and Communications Divisions are increasing by $309,300 and $300,200 respectively. Across all those divisions, salary and benefit expenses are driving the year-over-year increases. In addition to improvements to the employer contribution towards employee health costs, those divisions are now close to fully staffed.

Parks and Recreation: This department is seeing a year-over-year increase of $710,600. Half of this increase ($294,800) is in the Recreation Division and is from increased supplies and contract services 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, Summer Concert series), it is necessary to increase related supplies and contract services. There is an additional $164,600 increase in the Public Affairs Division related to the new "Citibot software" (i.e., the "Monte B chat bot") and continuation of the "Zencity' software that tabulates social media traffic and trends.

Police: The net increase in this Department of $3.672 million is primarily from the Patrol Division ($3.685 million), offset by decreases in the Traffic and Records Divisions. As noted earlier in this Budget Message, City Council approval of MOUs in 2023 and 2024 for MPOA and MPMA members increased base salaries and myriad special pays (e.g., education incentive, longevity, collateral and special assignments, etc.). Overtime in the Patrol Division reflects a year-over-year increase of $350,000.

Public Works: There is a net $794,300 increase projected for FY 2025-26. There is a $755,500 increase in the Facilities Division -- $118,000 in additional full-time salaries and benefits for full-time Plumber and Electrician (hired in FY 2024-256), $200,000 for increased contract services, and $300,000 in new funding for citywide restroom repairs and a Police Community Services Center at Chet Holifiled Park. These items are added per City Council direction to address the increased vandalism to park restrooms and facilities as well as provide a Police Department presence in South Montebello. There is a $244,200 increase in the Streets Division primarily from the increase to refuse service expenses – which will be completely offset by a concomitant increase in refuse revenue. These increases are offset by a reduction in engineering services of $275,000 and landscape services ($190,100). The reduction in landscape services is from improved cost allocation, charging portions of the contract to Measure A (Parks) and hotel (Hilton Garden Inn and Home2Suites) funds.

Non-Departmental: The $516,500 decrease in this Division (reflected as part of the Finance Department budget page) is from expiration of the 2014 Series C bond payment.

Citywide and Department Highlights

The FY 2025-26 budget includes changes to individual Department budgets – adding equipment, increases to supply purchases, re-organizing divisions, etc. While basic services remain funded, there are enhancements in different key areas. The General Fund budget for all departments is $83,552,400, a $7,451,500 (9.8%) increase over the FY 2024-25 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 that was 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:

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2025-26 ADOPTED BUDGET	Variance $
Administration	2,709,803	4,804,612	2,447,003	2,828,200	2,861,200	33,000
Community Development	2,375,062	2,725,754	3,126,333	3,467,700	4,809,800	1,342,100
Finance	2,684,390	2,657,374	3,007,710	2,967,200	3,158,600	191,400
Fire	15,625,500	18,158,612	20,104,168	18,226,100	19,367,900	1,141,800
Human Resources	2,172,884	2,796,197	2,262,933	1,453,700	1,534,900	81,200
Parks & Recreation	6,002,391	4,030,430	5,199,318	5,215,500	5,926,100	710,600
Police	19,317,618	20,420,284	25,108,414	21,527,200	25,199,400	3,672,200
Public Works	10,827,022	16,981,915	16,537,365	15,478,100	16,272,400	794,300
Information Technology	-	-	1,244,802	1,229,800	1,231,200	1,400
Non-Departmental	5,352,367	9,338,925	6,846,529	3,707,400	3,190,900	(516,500)
	67,067,037	**81,914,103**	**85,884,575**	**76,100,900**	**83,552,400**	**7,451,500**

The paragraphs below provide a discussion of the major changes in each Department's budget for FY 2025-26.

Administration and Elected

Overall, the budgets for elected officials (City Council, City Treasurer, and City Clerk) and Administration increased a net $33,000. As noted previously, the largest single increase is the expense related to scanning services managed by the City Clerk's office. The City's improved records retention efforts include scanning and archiving of records from multiple departments. The agreement with Avenu Analytics increased vs. FY 2024-25, leading to a $39,200 net increase to the City Clerk's budget.

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 $50,000 in funding for various Montebello service clubs and organizations, an increase over the $40,000 provided in FY 2024-25.

Community Development

The Community Development Departments' total budget of $4,809,800 (5.8% of total General Fund appropriations) represents a $1,342,100 net increase over last fiscal year. The single largest increase is from the re-integration of Building Services that was initiated in August, 2023. At that time, a decision was made to move Building Services back to Community Development (where it had last been in FY 2021-22) from Public Works. This division includes building inspection and plan check services, provided by a combination of full-time staff and professional engineering consultants. There is a $467,300 year-over-year increase related to the professional services agreement with Transtech to provide plan check services. However, the improved revenue sharing ratio of 60% / 40% (from 85% / 15%) means the City is realizing more revenue from these services when compared to prior fiscal years.

There is also an increase of $249,300 in the Code Enforcement Division. Compared to last fiscal year, this division is fully staffed 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. Also, there is funding for the newly established "CLEAN Team" (City Leading Efforts Against Non-Compliance) and its efforts to fight blight and nuisances citywide – new appropriations of $25,000 that were not part of the FY 2024-25 budget.

The Department will also be leading the effort to implement improved plan check and permit issuance software that will allow customers to submit plans and make payments through an on-line portal. The software from OpenGov increased expenditures in the Administration Division by $144,000, contributing to the overall $399,500 increase for FY 2025-26. The OpenGov software will not only improve customer service but also streamline internal operations in both Community Development and Public Works. There is a potential for increased revenue as permit issuance and tracking will be improved, allowing staff to issue permits more efficiently.

Fire

The FY 2025-26 budget of $19,367,900 represents a $1,141,800 increase over the FY 2024-25 adopted budget, a 6.3% year-over-year increase. Fire represents 23.2% of total General Fund appropriations. There are increases across all divisions, primarily due to full staffing in Administration, Prevention and Communications, coupled with increases to health care expenses from the improved employer contribution towards employee health insurance costs (see discussion above in the "Salary and Benefits" section of the Budget Message).

Regular Salaries and Special Pays in the Suppression Division are forecasted to be $146,000 higher than last fiscal year. As noted previously in this Budget Message, MOUs approved in 2022 – and in effect through June 30, 2025 – 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 City 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. This is one of the reasons why the "Regular Salaries" budget is $4.800 million for FY 2025-26 vs. $6.600 million in FY 2024-25. In addition, as explained in the "Salaries and Benefits" section earlier in this Budget Message, new tracking of "special pays" (e.g., education incentive, longevity pay, etc.) pulls these budgeted items out of "regular salaries" and into new account object codes.

Parks and Recreation

The Parks and Recreation budget of $5,926,100 is increasing by $710,600 (13.6%). The majority of this increase is directly attributable to the expansion of special events and programs over the past four fiscal years. Fiscal Year 2025-26 represents the fourth 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, Summer Concert Series, etc.

Increases in part-time salaries in the Department have moderated for FY 2025-26, increasing $30,000 year-over-year. Supplies (both non-durable and durable) are up approximately $66,800. These additional expenses are associated with purchasing additional supplies for the expansion of community events throughout the year. There is a year-over-year increase of $157,200 in Other Contract Services related to additional security for facility rentals - to offset this, security fees will be raised for facility rentals in upcoming user fee increases. Also, there are additional expenses in this category – entertainment, equipment rentals, etc. – related to resumption of Concerts at the Park

There is an increase of $164,600 in the Public Affairs Division related to new and continuing software expenses. The City introduced a new “chatbot” (Monte B) to assist users of the City’s website and other social media. Also, the City continues utilization of Zencity to provide useful data on social media usage and trends.

There have been some staffing changes in the past fiscal year – filling the Assistant Director and Public Affairs Manager positions – that have increased salary and benefit expenses. Also, the recent improvement in the City’s contribution towards employee health care costs has increased the health benefits budget for FY 2025-26 by $69,700 – an impact seen across all departments.

The Department will make additional staffing changes in FY 2025-26: eliminating a long vacant Recreation and Community Services Superintendent position, as well as the recently added (and vacant) Administrative Assistant FTE. A Senior Administrative Assistant FTE that has been vacant for most of FY 2024-25 will also be eliminated. One Management Analyst position will be added to assist with Public Affairs Division duties. Overall, the Department has a net reduction of 2.0 FTE for FY 2025-26.

Police

The Police Department budget is $25,199,400, which is a $3,672,200 increase (17.1%) over the adopted FY 2024-25 budget. The Patrol Division has a year-over-year increase of $3,684,700, which is offset by decreases in the Traffic ($72,300), Communications ($10,300) and Records ($156,100) Divisions.

The majority of the increases come from salary changes due to approved MOUs between 2023 and 2024 (MPMA and MPOA, respectively) 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 $875,000, overtime increasing $350,000, PERS expenses increasing $300,000 and health benefits up $318,000 vs. FY 2024-25. Also, there are increases to various special pays negotiated as part of the Montebello Police Officer Association's 2024 MOU: education incentive (increased), collateral duty pay (new), special assignment pay (expanded), etc.

It should be noted that salary increases directly impact special pays and leave pay-outs. There are various special pays such as longevity and special assignment that are a percentage of base salary; as base wages increase so do these special pays. Also, unused holiday pay is cashed out at the higher rates of pays, as allowed by the MOUs. The increase in employer contribution towards employee health costs has increased expenses in the Patrol Division by $318,000; and $349,000 across the entire Department.

The use of Part-Time staff is also increasing $50,000 in FY 2025-26. The newly activated Parks Bureau has added part-time Police Community Services Officers, and the Records Division is utilizing more part-time Records Technicians. There is also a $105,000 increase to the vehicle maintenance budget. Finally, the agreement for the third party vendor providing jail services is increasing $46,500.

There were six (6.0) full-time positions added to the FY 2024-25 budget. In order to implement the Parks Bureau, 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. Implementation of this Bureau is occurring in FY 2025-26, and there will be additional full-time salary and benefits expenses as it is operationalized and the full-time and part-time positions are filled.

Public Works

The Public Works Department FY 2025-26 budget is $16,272,400, a $794,300 increase (5.1%) from the prior fiscal year. There are year-over-year increases across all Divisions, from a combination of staffing changes and additional resources for facilities, parks and related maintenance areas. Also, as discussed with other Department highlights, there is a $175,200 increase in health benefits due to the improved employer contribution towards employee health insurance costs.

The Streets Division -- responsible for road maintenance, graffiti removal, street sweeping, etc. – has a $244,200 increase. There is a $60,000 increase for Street Sweeping services. This division also records the expenses related to residential refuse services: $4.898 million total. Since the City receives the revenue from the refuse collection expenses charged to residents, the cost is offset completely. There is also a $74,000 increase for electricity expenses, related to streetlights other City facilities.

The Trees Division maintains the commitment first made in FY 2023-24 and continued since, towards improving the City's tree canopy and increasing shade equity. Once again – for the third consecutive year – $50,000 is committed to citywide tree replacement, and $500,000 is budgeted for tree trimming and maintenance services, a $100,000 increase from FY 2024-25.

The Engineering Division realizes a reduction of $337,300 from last fiscal year. The majority of this decrease is in contractual appropriations for various engineering consultants. As part of the modified zero-based budgeting process, Staff reviewed the FY 2024-25 budget and realized some items had been "over-budgeted" while other engineering related services could be appropriately charged to projects using Metro Local Return Funds (i.e., Measure A, Proposition C, etc.) For example, there is a $275,000 decrease in the "engineering design services" line-item. Therefore, the Engineering Division budget reflects a more accurate set of appropriations, based on prior year actuals and anticipated use of Local Return Funds for project related engineering expenses.

In the Facilities Division, there is a $755,500 increase from last fiscal year. Some of this increase is from additional funds ($60,000) 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. There is also additional salaries and benefits appropriations for the full-time Electrician and Plumber FTE added in FY 2024-25.

The primary factor for the increase in the Facilities Division is the addition of $300,000 for citywide park restroom maintenance and repair and the Police Community Resource Center at Chet Holifield Park in South Montebello. The City has witnessed an unprecedented amount of vandalism and damage to park restrooms – with staff often making duplicate repairs week after week. One of the City Council's priorities is to attack this damage and keep the City's parks and related facilities accessible and operational. Also, there will be upgrades at Chet Holifield Park for a new community resource center that will allow for Police Department presence in South Montebello.

The expenses related to the City's landscape maintenance contract will see a reduction in the General Fund. Continuing efforts at expanding the use of Special Revenue Funds for ongoing expenses, Staff identified Measure A – Parks funding that could be used for landscape maintenance at selected park sites. Also, analysis found that eligible expenses were not being charged to the hotel and golf funds for landscape maintenance. Moving these expenses reduced the General Fund impact of landscape maintenance by $187,600 for FY 2025-26.

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 2025-26 Transit budget – excluding grants (Fund 270) and Senate Bill 1 (SB 1) State of Good Repair funding (Fund 202) – includes $37.806 million in expenditures balanced against $31.876 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 2025-26 budget. However, once recognized, revenue for FY 2025-26 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 in prior fiscal years).

The table below provides an overview of expenditures and budgets from FY 2021-22 to FY 2025-26, by division:

	2021-22 Actual	2022-23 Actual	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET	Variance
Transit Administration	8,200,860	10,807,608	11,040,248	13,762,100	13,285,600	(476,500)
Transit Operations	9,952,839	15,700,616	15,257,916	15,470,900	17,512,400	2,041,500
Metrolink Station	87,695	109,848	138,091	154,900	147,000	(7,900)
Corporate Shops	4,529,545	6,772,119	7,088,841	8,420,000	6,306,500	(2,113,500)
Capital Projects	2,831,676	6,212,202	5,072,642	-	-	-
Prop C 5% Security	272,768	394,707	477,614	573,800	534,000	(39,800)
Bus Advertising	13,869	15,000	-	20,000	20,000	-
Non-Departmental	-	(3,374,502)	(1,706,855)	-	-	-
	25,889,252	**36,610,599**	**37,368,497**	**38,401,700**	**37,805,500**	**(596,200)**

There is a $476,00 year-over-year decrease in projected expenses in the Administration Division. There is a net decrease of $110,000 in salary and benefits. Increases to health benefits due to the increased amount the City contributes to employee health insurance expenses are offset by decreases in full-time salaries. There is also a decrease in the amount budgeted for the citywide solar, HVAC and roof repair project.

The Operations Division will see an increase of $2,041,500, with salary and benefit changes year-over-year primarily responsible for the additional appropriations in FY 2025-26. Prior fiscal years saw large numbers of vacancies in this Division, contributing to lower salary and benefit expenses. However, efforts to fill these vacancies (i.e., Bus Operator, Mechanic, etc.) have been successful in the prior fiscal year. Also, a new MOU was approved between the City and SMART-TD that is effective from July 1, 2024 through June 30, 2025. The salary and related pay increases from this MOU are anticipated in the FY 2025-26 budget.

The Corporate Shop Division will see a $2,113,500 decrease vs. last year. The majority if this reduction is from reduced salary and benefits expenses.

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.

Revenue for FY 2025-26 in Fund 600 is projected at $31,875,700, a $3.285 million decrease from the prior fiscal year. The majority of this projected drop in revenue is from "TDA Operating." The FY 2024-25 budgeted amount was $11.649 million, vs. $8.581 million for FY 2025-26. The Transit Fund has benefit in recent years from pandemic era Federal funding (i.e., American Rescue Plan Act [ARPA]). There are sufficient reserves Transit operations can utilize to bridge this drop in revenue. Staff will closely monitor revenue performance in FY 2025-26 and make operational adjustments if necessary.

Hotels – Hilton Garden Inn and Home2Suites

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 in 2006, 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 of $354,300 in FY 2025-26. The refinancing of HGI debt (December 2019) was a positive financial move, providing significant debt service savings for three years by restructuring the repayment 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 coincided 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 an operating surplus for FY 2025-26 of $204,900.

The table below provides an overview of the two hotels' financial performance, from FY 2019-20 to FY 2025-26. 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 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Hilton Garden Inn						
EXPENDITURES	4,739,899	3,367,167	5,088,666	5,944,554	6,144,200	6,670,700
REVENUE	4,482,116	2,073,794	5,359,743	6,655,126	6,950,000	7,025,000
SURPLUS / (DEFICIT)	**-257,783**	**-1,293,373**	**271,077**	**710,572**	**805,800**	**354,300**

	FY 2019-20 ACTUALS	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	2022-23 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Home2Suites						
EXPENDITURES	8,602,561	7,993,039	9,782,112	11,157,029	10,718,900	13,620,100
REVENUE	9,064,121	8,360,803	12,062,484	13,431,144	13,425,000	13,825,000
SURPLUS / (DEFICIT)	**461,560**	**367,764**	**2,280,372**	**2,274,115**	**2,706,100**	**204,900**

While Home2Suites is projecting a surplus of $204,900, that is a significant reduction from FY 2024-25. The increase in expenditures year-over-year of $2.901 million is from two primary reasons: salaries and food and beverage expenses. There is a projected increase in full and part-time salaries of $637,000 for FY 2025-26. The annual increases to the State minimum wage is driving this change. There is also a $250,000 increase to projected food and beverage expenses.

Staff monitor hotel operations on a quarterly basis and will provide an update as part of the FY 2025-26 1st Quarter Budget Update report. Revenue for both hotels has been projected conservatively, and Staff will adjust these projections as necessary.

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 – construction completed in October 2024 and dedication occurring in May 2025 – rounds 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.

Golf course operations are recorded in Fund 610. For FY 2025-26, total appropriations are $3,934,200. The largest expense is related to golf course and landscape management by the Troon Company at $1.947 million. In addition, utility expenses of $435,000 are projected – water, gas, electricity, etc.. The lease costs for the fleet of new golf carts will be $125,500. It should be noted there is continuing debt service from previously issued and refinanced bonds (Series 2014A

Lease Revenue Bonds) as well as the more recent Series 2022A bonds issued to fund course reconstruction. Total principal and interest payments for these bonds is $1,227,700.

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 prior to the grand re-opening in April, 2024. Given the expansion of the golf course and the ability to offer new golfing experiences, Staff were able to craft fees that are reasonable and provide sufficient revenue to continue upkeep of the brand-new course. Forecasts for FY 2025-26 indicate $2.620 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.

As part of the lease agreement, there will be an approximate "base rent" payment of $800,000 for FY 2025-26. Combined revenue from golf course operations and Topgolf lease payments is forecasted at $3,420,000. The Quiet Cannon also generates about $500,000 in revenue, based on a percentage of gross receipts of operations.

Capital Improvement Program

The CIP budget for FY 2025-26 includes a mixture of new appropriations and carryover of previously appropriated but not yet spent funds, as well as appropriations for Maintenance and Operations expenses. The total (estimated) CIP budget for FY 2025-26 is $31.434 million. This amount is comprised of $19.452 million in new appropriations, $4.746 million in (estimated) carryover funds, plus $7.235 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, 2025). As was done in prior fiscal years, subsequent City Council action will be requested to re-appropriate the carryover amounts – which typically occurs in October.

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 2025-26 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 $31.434 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, Transit, and State and local grants (i.e., Sewer Infrastructure, SCAG Active Transportation) for a host of various projects. The budget document contains additional pages and detail of the CIP plan.

The following paragraphs provide highlights and other information about the City's FY 2025-26 capital improvement program. The table below provides a high-level overview of CIP appropriations by fund:

Fund Description	Fund Number	New Appropriations	Carryover Appropriations*	M&O Expenditures**	Total Funding:
Gas Tax	200	750,000	185,000	1,622,000	2,557,000
Proposition A	210	3,075,000		760,000	3,835,000
Proposition C	215	784,200		1,429,600	2,213,800
Measure M	222	725,000		1,597,700	2,322,700
Measure R	220	525,000		1,282,300	1,807,300
Measure W	229	336,200	180,100	543,702	1,060,002
SB1/RMRA	201	1,900,000			1,900,000
Measure A (Parks)	221	160,000			160,000
TDA-3	223	-			-
Sewer Infrastructure	263	2,100,000			2,100,000
CDBG	255	779,400			779,400
HSIPL	Grant (265)				-
SSARP	Grant (265)				-
SCAG Active Transp	Grant (265)		362,500		362,500
State Parks Dept	2xx	935,000			935,000
Prop C - Paving the Way	215	675,000	4,019,100		4,694,100
Meas M - Paving the Way	222	1,000,000			1,000,000
Meas R - Paving the Way	220	1,600,000			1,600,000
Transit	600	3,207,300			3,207,300
General Fund	100	900,000			900,000
		19,452,100	**4,746,700**	**7,235,302**	**31,434,102**

**These amounts are estimates; actual amounts will not be known until after June 30, 2025. 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, debt service, salaries and other releted expenses.*

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 fence project would commit $935,000 in State funding received from State Senator Bob Archuleta
- Wilcox Avenue traffic striping, $250,000 in Gas Tax funds
- A traffic signal at Whittier and 6th Street utilizing a combination of Proposition A and Cesar Chavez Foundation funding
- Paving of Beverly Blvd and Montebello Blvd utilizing “Paving the Way” bond proceeds ($4.300 million)
- Citywide ADA enhancements using Measure M, Proposition A and Measure R funding ($1.500 million)
- Measure W funding in the amount of $516,300 for catch basin replacement, plus $200,000 for stormwater and urban runoff monitoring
- CDBG funding of $779,400 for repairs at Fire Station #56

In recent years, as part of the five-year budget development strategy, a greater share of Maintenance and Operations expenses have been shifted out of the General Fund. Sources of funding used for signal maintenance, citywide sign replacement, striping projects, traffic signal repairs, and administrative expenses such as salaries of staff supporting CIP projects include Gas Tax, Measure M, Proposition A, etc. In addition, on-call engineering services are budgeted using Metro Local Return Funds, based on the specific project.

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 – typically salaries and benefits of employees directly working on and supporting the capital projects. 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 2025-26 budget is being prepared under locally promising, yet nationally uncertain, conditions. Locally, there is much to be excited about in Montebello as new retail activity is contributing to revenue (e.g., Tesla, Topgolf) and Metro Heights provides a boost to property tax. However, the economic and social impacts of current Federal policies and directives casts a pall on the future – whether tariff or immigration policies will induce a recession or other deleterious economic issues. Regardless, Montebello continues to progress, with more opportunities for residents and visitors to take advantage of what the City has to offer.

The entire $226.163 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, housing services, and so forth. There will be $211.159 million in projected 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 product of a five-year strategic budget 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 2025-26 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.

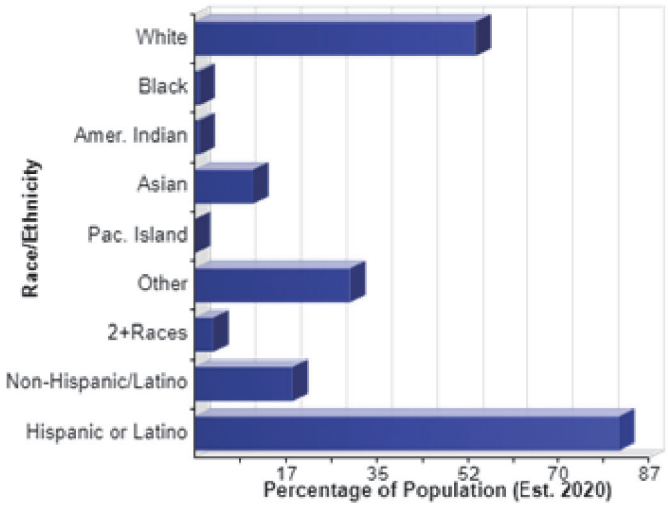


While predominantly agricultural, Montebello experienced significant growth and industrialization in the 20th century. Industries like oil production and agricultural processing played crucial roles in the city's development. Residential neighborhoods were developed, and the population grew steadily.



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 administrator form of government. The city council provides political leadership and policy discretion. Montebello has six department heads, some of whom oversee more than one division.

The City Council comprises five members elected at large by the citizens of Montebello to serve for 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 Comprehensive Annual Financial Report (CAFR), the top largest employers were identified.



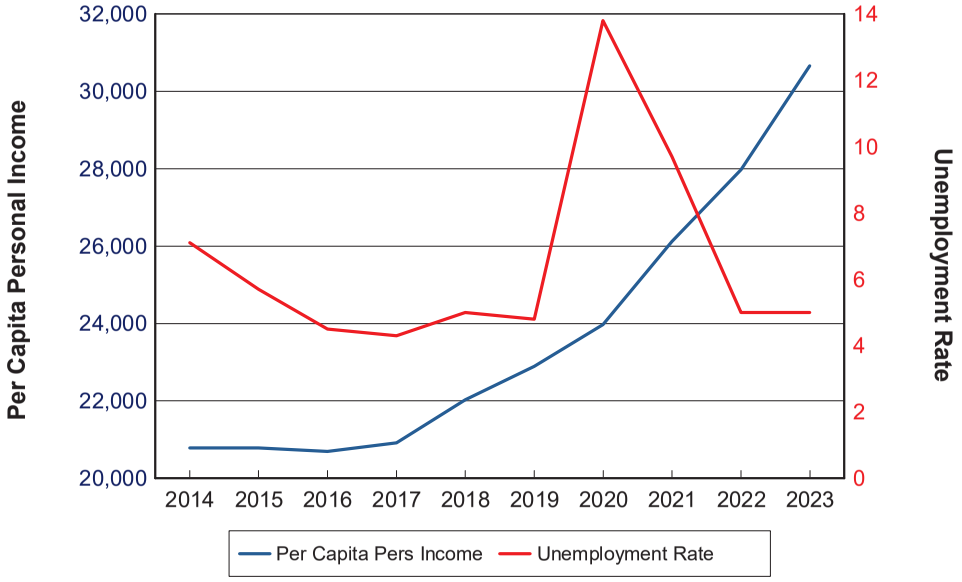
The following is a list of those employers:
Montebello Unified School District – 1,432 employees
Beverly Hospital – 783 employees
City of Montebello – 535 employees
Bimbo Bakery – 315 employees
Macy's Department Store – 308 employees
Rio Hondo Convalescent Hospital – 225 employees
JC Penney Department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

THE CITY OF MONTEBELLO

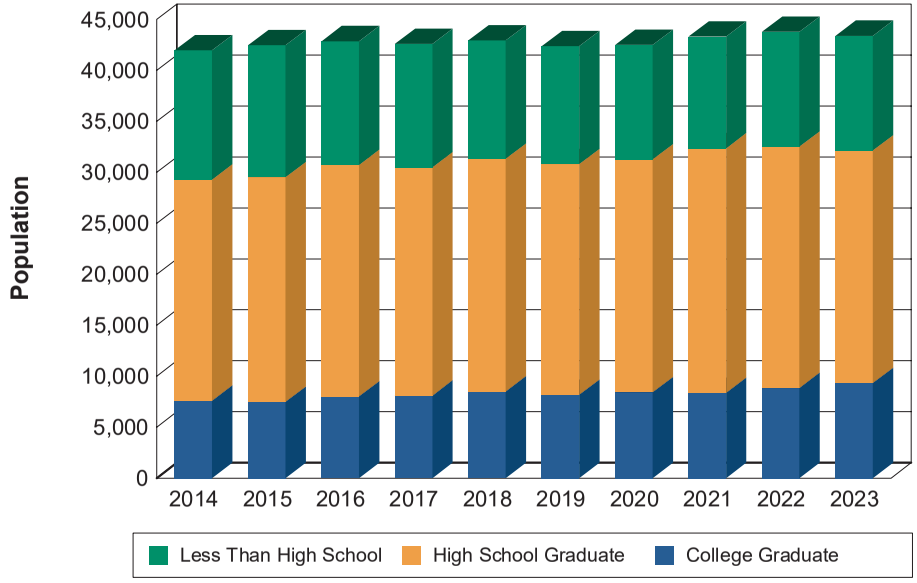
DEMOGRAPHIC AND ECONOMIC STATISTICS

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

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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 2025-26 to 2028-29

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 order 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 to assist 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.

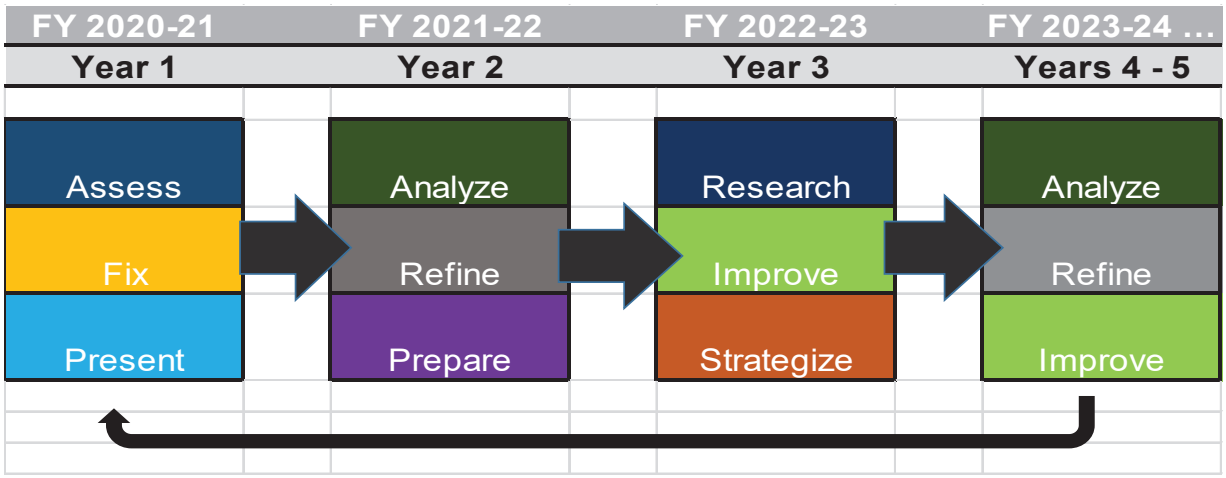
Budget Development – A Five Year Journey

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 was the fifth year of an initial five year journey with the 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 Fiscal Year 2025-26 budget benefits from the previous five years of financial and organizational planning. While the five year budget strategic planning process has been completed, it still informs the building of subsequent budgets since it forms the basis of Montebello's long-range financial plan and forecast (see following section: "Fiscal Sustainability Plan – Three Year Forecast"). 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.

Long-Range Financial Planning
Budget Development and Financial Forecast
Fiscal Years 2025-26 to 2028-29

The image below encapsulates the iterative process of the initial five year budget strategic plan. It illustrates the building blocks for each budget year and the emphasis placed on a grouping of tasks designed to continuously improve the budget – and by extension the entire organization:



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, built during a pandemic. 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 was 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 revenue streams and their relative cyclicality.

For FY 2023-24, 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 realized the work and improvements from prior years. There was a continued effort to analyze major expenditure and revenue categories in an effort to ensure they were accurately forecasted. This analysis process continued to bear fruit, as it was discovered a portion of the City's street sweeping contract could 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.

For FY 2025-26, the deep analysis effort continued, focusing on proper allocation of expenses and expanding the allowed use of non-General Fund revenue sources. As with the street sweeping contract in FY 2024-25, it was discovered a portion of the citywide landscape contract could be charged to the Los Angeles County Measure A fund. Moving allowed expenses to the Measure A fund created more than $200,000 in additional appropriation "space" in the General Fund.

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 strategic 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) results, 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 keep pace with projected increases to 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 simplify the presentation of the three-year financial forecast, the grouping of individual account codes is necessary. The categories listed above account for all expenses[1] 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:

[1] One-time capital project related expenses in the General Fund are not included in the forecast. Should there be General Fund capital projects, those will be included in the proposed budget for that particular fiscal year.

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 a combination of variables: 1) actual expense amounts from FY 2016-17 through FY 2023-24, plus the adopted budget for FY 2024-25, with amounts adjusted for known "one-time" expenses as well as anticipated future changes; and 2) Fiscal Year 2025-26 adopted budget amounts.

The percentage listed for reach summary category was used to create the three-year financial forecast charts and graphs which follow this explanatory section. The percentage listed next to each expenditure category below is the annual increase amount for each of the three years of the forecast:

- Salaries and Wages – 5.0%
- Benefits (e.g., health, dental, vision, etc.) – 1.0%
- Retirement (PERS) – 1.0%
- Supplies, Equipment, Utilities and Fuel – 5.0%
- Contract Services – 4.0%
- Debt Service/Financing – Flat[2]

Salaries and Wages: The eight year average of annual growth – using actual and budget vs. budget -- is 9.3%, compared to the 10.3% growth in the past four fiscal years – actuals and FY 2025-26 vs. FY 2024-25 adopted budgets. Utilizing a 5.0% annual growth rate for full and part-time salaries – including overtime – anticipates future wage increases through the labor negotiation process (i.e.,. updated MOUs) as well as the addition of new positions and filling of vacancies, especially in Police and Fire.

It should be noted that negotiations with four labor groups representing the majority of the City's employees were ongoing at the time the budget was adopted. Furthermore, while negotiations with both labor groups representing all sworn Fire Department personnel were completed by budget adoption, the improvements to wages and benefits were not included in the FY 2025-26 budget. This was due to the fact of timing – the MOUs were not finalized prior to the budget being presented to the City Council.

While the exact impact on salaries and benefits is not included in the adopted budget for FY 2025-26, the 5.0% assumption of changes to wages is a reasonable estimate of future growth. All of

[2] 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.

the MOUs being negotiated are for three year terms, expiring in June 30, 2028. Furthermore, as discussed below, there will be no major increases to the employer contribution towards certain benefits (e.g., health, vision, dental, etc.). Therefore, the three-year forecast of salaries utilizes a reasonable assumption for wage growth based on recent history and anticipated near-term labor agreement terms.

Benefits: This expenditure category has increased in FY 2024-25 and FY 2025-26, averaging $7.669 million over those two fiscal years, vs. $6.207 million for Fiscal Years 2016-17 through 2023-24. The primary reason for the recent increase is the City's improved contribution to the employer share of employee health insurance. That is, the City increased the two and three party contribution rates effective January 1, 2025, providing additional benefits to employees, which reduces their out of pocket costs for health insurance.

As part of the negotiations with the City's labor groups, the improved employer contribution would remain in place through at least 2028 – the year the majority of MOUs expire. Therefore, assuming a 1.0% annual growth rate in this category is reasonable since the actual contribution amount would not increase. The 1.0% estimated growth rate accounts for the filling of vacant positions or employees making changes to health care coverage (i.e., adding covered family members, etc.).

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 property tax override revenue used to "reimburse" these expenses. 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, assuming vacant positions would be filled plus the natural increase to the PERS employer rate.

Supplies, Equipment, Utilities and Fuel: This is a vast and varied expenditure category, encompassing everything from office equipment and supplies, firefighter personal protective equipment, fuel for Police and Public Works vehicles, fleet maintenance, tools for Public Works, electricity and related utilities, etc. The annual average change from FY 2016-17 to FY 2025-26 – using a combination of actuals and budget – is 17.0%. However, there are fiscal years where substantial one-time equipment purchases occurred (i.e.,, hoses, ladders, turnouts and related rescue equipment in Fire) which skew the year-over-year change data.

Nonetheless, supplies expenses have increased as more community events are being held and necessary supplies must be purchased. In addition, inflation in recent years has made everyday items more expensive. Therefore, a reasonable future year growth rate of 5.0% is used in the

three-year forecast. The 5.0% change rate assumes a relatively high rate of inflation coupled with continuance of the same level of special events as in recent years. While one-time purchases will occur over the next three years that may skew the year-over-year change amount, the 5.0% rate should account for the majority of increases due to price increases and necessary supplies purchases.

Contract Services – This category covers a multitude of services: landscape maintenance, custodial services, plan check services, tree maintenance, auditing, Fire dispatch, legal services, etc. The 4.0% forecasted growth rate is lower than the annual average change of 9.7% for the period of FY 2016-17 to FY 2025-26. The average annual expenditure amount for this category – using a mix of actuals and budget from FY 2022-23 to FY 2025-26 – is $17.999 million. The FY 2025-26 adopted budget amount for this large and diverse category is $17.787 million.

As with the "Supplies, Equipment, Utilities and Fuel" category, there may be large, one-time expenses that skew the assumed 4.0% annual change rate. Regardless, the 4.0% rate used to build the three-year forecast assumes continued use of all current contracted services and provides for standard inflationary adjustments to those services.

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 and 2025-26 adopted budgets 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.

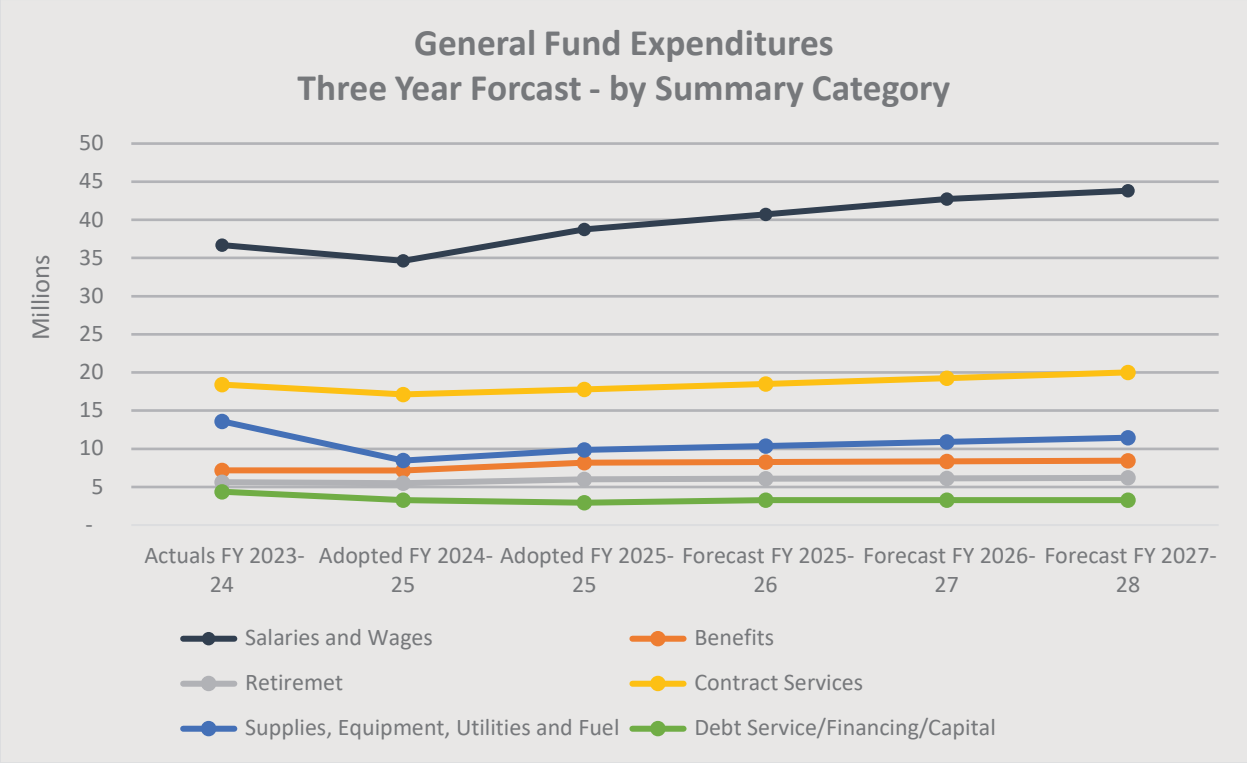
Detailed descriptions of the various expenditure categories included in the FY 2025-26 budget, and the methodology used in building the expenditure budget, can be found in the "Expenditure Description" summary included in this budget book (see "Appendices" section). Review of that section is highly encouraged to gain a more comprehensive 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 2025-26 to 2028-29

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

Expenditure Summary Category	Adopted FY 2024-25	Adopted FY 2025-25	Forecast FY 2025-26	Forecast FY 2026-27	Forecast FY 2027-28
Salaries and Wages	34,629,400	38,770,500	40,710,000	42,750,000	43,820,000
Benefits	7,151,900	8,187,000	8,269,000	8,352,000	8,436,000
Retiremet	5,486,000	6,006,300	6,066,000	6,127,000	6,188,000
Contract Services	17,126,300	17,786,800	18,500,000	19,240,000	20,010,000
Supplies, Equipment, Utilities and Fuel	8,452,200	9,872,700	10,366,000	10,884,000	11,428,000
Debt Service/Financing/Capital	3,255,100	2,929,100	3,260,000	3,260,000	3,260,000
Total	**76,100,900**	**83,552,400**	**87,171,000**	**90,613,000**	**93,142,000**
YoY Change	-	9.79%	4.33%	3.95%	2.79%

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 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 over 50% of total General Fund 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. Greater detail for individual sources of General Fund revenue can be found in the "Revenue Description" section of this budget book (see "Appendices").

The 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 anticipated future changes, as well as recent changes that occurred in FY 2024-25 and that are projected to occur in FY 2025-26. The percentage change 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% (all three years)
- Property Tax – 5.0%, 6.0%, 6.0%
- Other Taxes – 4.0% (all three years)
- Fines and Forfeitures – 1.0% (all three years)
- Charges and Permits – 3.0% (all three years)
- Other Revenue – 1.0% (all three years)
- Transfers In – 1.0% (all three years)

Sales Tax – This category was transformed with voter approval of Measure H, a ¾ cent Transaction and Use Tax, in March 2020. Measure H is projected to account for $10.50 million in sales tax revenue for FY 2025-26. The City also has a sales tax sharing agreement with Monterey Park, and that is projected to bring in $1.20 million for FY 2025-26.

One of the biggest changes impacting the 1% Bradley Burns sales tax stream is the opening of a Tesla Auto Dealership in Montebello in November 2024. A Topgolf opened in May 2024 as well. These two large retail operations – along with myriad new business outlets throughout the City – are contributing to the year-over-year increase of $1.475 million in the 1% Bradley Burns sales tax category.

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 5.1% (i.e., actuals from FY 2021-22 through FY 2022-23). Using actuals from FY 2020-21 through FY 2023-24 and adding the forecasted amount for FY 2024-25, the average year-over-year change is 19.2%. This second calculation contains the large change in FY 2020-21 from the prior year due to the new Measure H transaction and use tax, plus additional projected revenue in FY 2024-25 from several large new retail operations (e.g., Tesla, Topgolf, etc.).

Both of the recent year-over-year change amounts are fairly optimistic to use in a forecast out to FY 2028-29. Therefore, a change rate of 4.0% is used for FY 2026-27 through FY 2028-29. The 4.0% annual growth rate assumes strong performance from Tesla and other large retail operations in the City, combined with new businesses expected to open in the next 18-24 months.

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 revenue beginning in FY 2024-25, with additional revenue flowing in FY 2025-26 and beyond as more housing units are completed and sold.

The average annual change rate from FY 2020-21 to FY 2024-25 – using a combination of actuals and the projected amount for FY 2024-25 – is 7.2%. The longer term change rate is 5.2% for all property tax types (i.e., using older fiscal year results).

Anticipating additional residential units in Metro Heights in the next five years (i.e., build out to 1,200 units), growth of 5.0%, 6.0% and 6.0% in the three year forecast is reasonable. There is also a large downtown development on Whittier Blvd that was completed in early 2025, which will add to the City's assessed value in FY 2025-26, and improve revenue in the fiscal years following. Various other in-fill developments – residential, commercial and industrial – will continue to grow assessed value in Montebello.

The assumed growth rates of 5.0%, 6.0% and 6.0% through the forecast years (FY 2026-27 – FY 2028-29) are reasonable given the historical change in assessed value of around 5.0%, coupled with recent actual revenue performance averaging 7.2% year-over-year average change.

Other Taxes – This category combines Transient Occupancy Tax and the various franchise payments received by the City (i.e., refuse, towing, SCE, SoCal Gas). The long-term rate of change for this category is 6.3%. The near-term (FY 2020-21 through FY 2024-25) rate of change is 7.1% - which includes the addition of the new franchise fee for collection of organic waste (i.e., SB 1383). Therefore, using 4.0% over the three year forecast is a reasonable and conservative 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 revenue in the mid to high $2.00 million range, with recent years exceeding $3.00 million annually.

The addition of a third party parking enforcement company, the filling of full-time parking enforcement staff, revitalization of the Police Department's Traffic Division, and introduction of new methods to allow for payment of parking tickets, this revenue stream has seen a larger year-over-year increase since FY 2024-25, vs. previous years. While the long-term annual change rate is 7.0%, a more modest 1.0% change rate is applied to the revenue forecast. The 1% annual assumed change rate smooths out large annual changes due to resumption of parking violations after the pandemic (i.e., FY 2020-21 vs. FY 2021-22) and the improved collection on parking ticket fines (FY 2023-24 vs. FY 2024-25).

Charges and Permits -- This category combines two large and diverse revenue categories: "Licenses and Permits" and "Charges for Services." These are very broad categories which include everything from building permits to recreation classes to cannabis fees to business license taxes. 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" averaged a 2.8% annual change from FY 2016-17 to FY 2024-25, and "Licenses and Permits" saw a 9.8% 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 added revenue in the areas of permits, plan checks and related planning and building fees. Metro Heights related permit revenue has improved markedly in FY 2023-24 and FY 2024-25 – positively impacting projections for FY 2025-26 based on continued construction activity.

In an effort to not inflate future growth based on certain limited 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 short-term impacts large developments have had on this revenue stream. That is, once Metro Heights is completed, the large spikes in revenue will cease, and a more sustainable, long-term rate of change is assumed.

Other Revenue – This summary revenue category is the largest and most varied. The single largest source of revenue in this 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 receives 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 1.0%. 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. It is highly likely that individual revenue streams in this broad summary category will far exceed the 1.0% annual growth rate. However, for the purposes of a forecast out to FY 2028-29, a more modest and sustainable year-over-year rate of change will be used.

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. (A detailed discussion of this revenue source is provided in the "Revenue Description" section found in this budget document.) Therefore, based on the projected increase in retirement expenses discussed in the expenditure forecast section above, an annual 1.0% increase to this revenue stream is used.

The chart below shows projected revenue by the major summary categories, with the FY 2024-25 and 2025-26 adopted budgets 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.

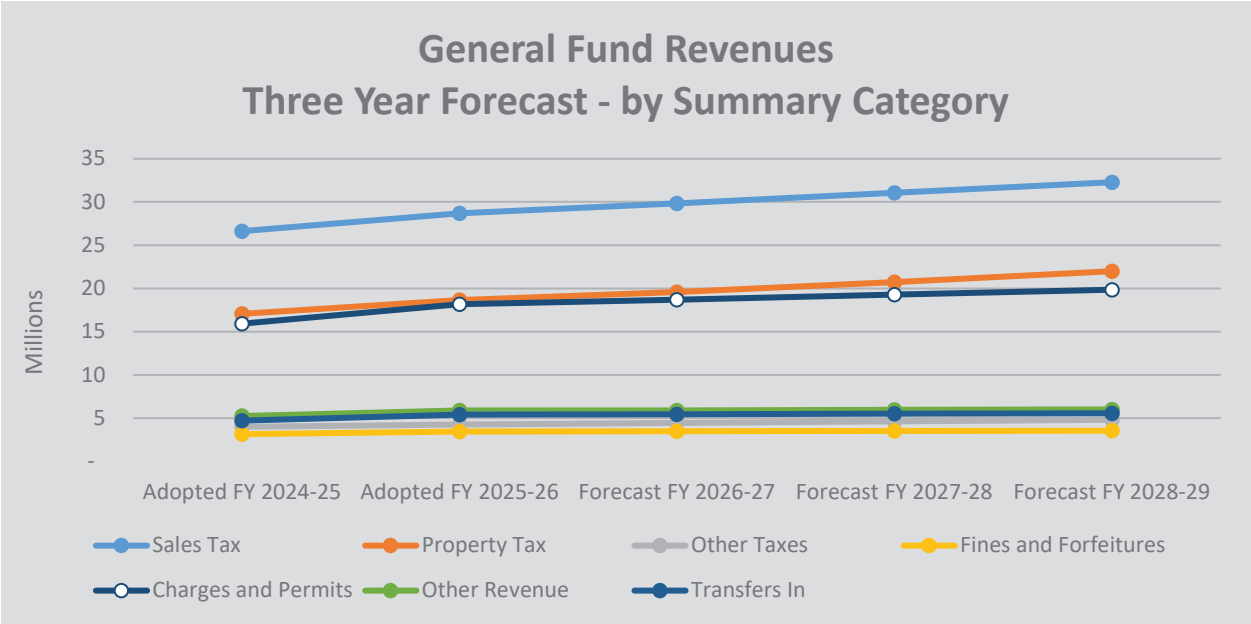
Detailed descriptions of the various revenue categories included in the FY 2025-26 budget, and the methodology used in building the revenue budget, can be found in the "Revenue Description"

summary included in this budget book. Review of that section is recommended for a better understanding and appreciation of the assumptions used to build this three-year long-range forecast.

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

Revenue Summary Category	Adopted FY 2024-25	Adopted FY 2025-26	Forecast FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29
Sales Tax	26,625,000	28,700,000	29,848,000	31,042,000	32,284,000
Property Tax	17,060,000	18,635,200	19,567,000	20,741,000	21,985,000
Other Taxes	3,985,000	4,264,000	4,435,000	4,612,000	4,796,000
Fines and Forfeitures	3,140,000	3,425,000	3,459,000	3,494,000	3,529,000
Charges and Permits	15,920,600	18,161,700	18,707,000	19,268,000	19,846,000
Other Revenue	5,233,000	5,877,600	5,878,000	5,937,000	5,996,000
Transfers In	4,700,000	5,383,600	5,437,000	5,491,000	5,546,000
	76,663,600	**84,447,100**	**87,331,000**	**90,585,000**	**93,982,000**
YoY Change		**10.15%**	**3.42%**	**3.73%**	**3.75%**

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

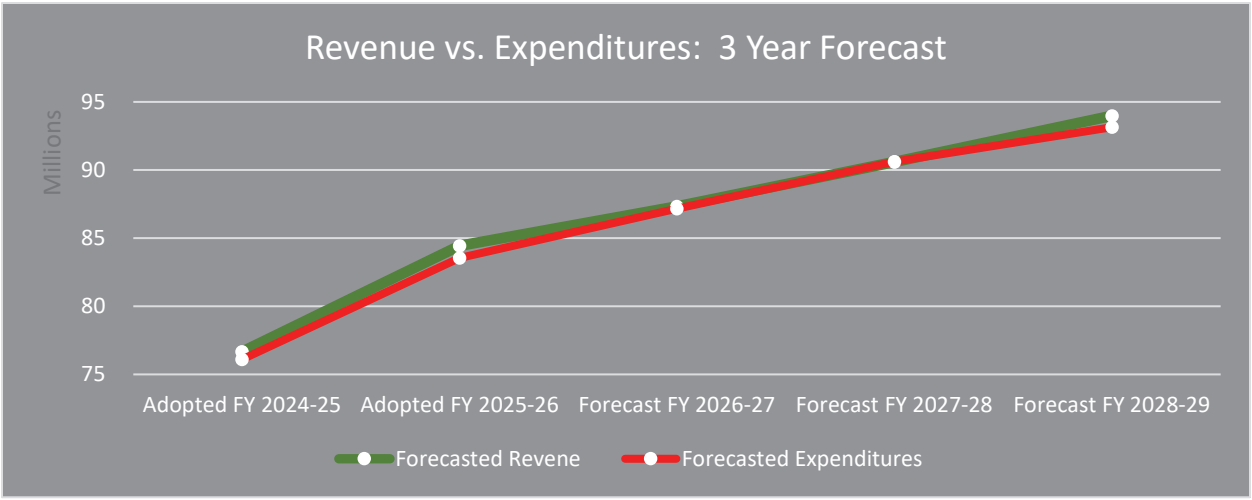


Three Year Forecast: Revenue vs. Expenditures

Long-Range Financial Planning
Budget Development and Financial Forecast
Fiscal Years 2025-26 to 2028-29

The current forecast indicates a small surplus in FY 2026-27, a slight deficit ($20,000) in FY 202728 and a healthier surplus of $840,000 in FY 2028-29. The table below and the chart that follows provide FY 2024-25 and FY 2025-26 adopted budgets with the forecasted revenue and expenditure amounts out to FY 2028-29:

Revenue Summary Category	Adopted FY 2024-25	Adopted FY 2025-26	Forecast FY 2026-27	Forecast FY 2027-28	Forecast FY 2028-29
Forecasted Revene	76,663,600	84,447,100	87,331,000	90,585,000	93,982,000
Forecasted Expenditures	76,100,900	83,552,400	87,171,000	90,613,000	93,142,000
Surplus / (Deficit)	**562,700**	**894,700**	**160,000**	**-28,000**	**840,000**



This forecast provides information to begin making changes to spending priorities in the coming fiscal years to ensure there are no deficits and/or increase the projected surpluses to build reserves. This forecast is only one of many scenarios and does not include the full positive impact of changes to sales tax revenue forecast for FY 2024-25 and beyond. Should those changes materialize, this forecast will be updated based on additional sales tax data, which would most likely increase the projected surpluses as well as eliminate the small deficit in FY 2027-28. .

In the end, this forecast is a useful tool that provides management with helpful information to begin planning for the near future. 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. 25-54

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MONTEBELLO, CALIFORNIA, ADOPTING AN OPERATING AND CAPITAL BUDGET FOR FISCAL YEAR 2025-26

WHEREAS, the City Council has received and considered the Proposed budget for Fiscal Year 2025-26 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 25, 2025 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 2025-26, 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 2025-26, 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 2025-26 are sufficient to fund the appropriations set forth in the Proposed Budget for Fiscal Year 2025-26.

SECTION 3. That the Proposed Appropriations and Transfers Out for all Funds for Fiscal Year 2025-26, 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 3.1. That specifically, funds have been appropriated in the Asset Forfeiture Fund in Fiscal Year 2025-26 for uses as allowed by the Federal Equitable Sharing Program, and as such the City Council authorizes all expenditures from the Equitable Sharing Accounts, with appropriations enumerated in the Fiscal Year 2025-26 budget document. Furthermore, such appropriations supplement and do not supplant budget appropriations made for public safety expenditures.

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 2025-26 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 12, 2024, 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 2025-26 (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 2025-26, and specifically as summarized in Exhibit A5. Consistent with State of California statutes and City of Montebello Municipal Code sections 3.20 and 3.21 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, 2025, after thorough review by appropriate Finance Department staff, will either be released or re-appropriated for use in Fiscal Year 2025-26 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, 2025 will be re-appropriated for use in Fiscal Year 2025-26, 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 2025-26 budget for these uses, and the City Council by adoption of the Fiscal Year 2025-26 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) Montebello Chamber of Commers, $5,000; (2) Montebello Lions Clubs, $5,000; (3) Montebello Soroptomists, $5,000; (4) Montebello Rotary Club, $5,000; (5) American Legion Post 272, $5,000; (6) Montebello Baseball Association, $5,000; (7) Montebello AYSO, $5,000; (8) Montebello Golden State Basketball, $5,000; (9) Montebello Police Activity League, $5,000; (10) Sister City of Ashiya $5,000; (11) Sister City of Stepanakert $5,000; and (12) Montebello YMCA $5,000; (13) Montebello Indians Youth Football and Cheer, $5,000. In making these appropriations, and any additional appropriations to community service organizations/projects on or after adoption of the Fiscal Year 2025-26 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 25, 2025.

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 25th day of June 2025.

Salvador Melendez, Mayor

ATTEST:

, Sr. Deputy City Clerk
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. 25-54 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 25th day of June, 2025 and that said Resolution was adopted by the following vote, to-wit:

AYES: Tamayo, Peralta, Alonzo, Romero, Melendez
NOES: None
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: 7/8/2025

, Sr. Deputy City Clerk
Christopher Jimenez, City Clerk

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RESOLUTION NO. 25-55

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	53	$122,581	$153,087
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 Mechanic	**25**	**$61,398**	**$76,678**
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	**22**	**$57,014**	**$71,203**
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	**14**	**$46,794**	**$58,440**
Heavy Equipment Mechanic	**30**	**$69,467**	**$86,754**
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	46	$103,123	$128,787
Police Dispatcher I	22	$57,014	$71,203
Police Dispatcher II	27	$64,507	$80,560
Police Officer	43	$95,760	$119,592
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	**20**	**$54,267**	**$67,772**

UNCLASSIFIED MANAGEMENT	**RANGE**	**ANNUAL MINIMUM**	**ANNUAL MAXIMUM**
Accounting Manager	48	$108,344	$135,307
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	56	$132,007	$164,858
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	^	$275,000	$275,000
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 City Clerk Services	**66**	**$168,980**	**$211.033**
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
Executive Assistant to the City Manager	30	$69,467	$86,754
Facility Maintenance Manager	48	$108,344	$135,307
Finance Supervisor	32	$72,983	$91,146
Finance Manager	48	$108,344	$135,307
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
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	36	$80,560	$100,608
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.

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
Finance Technician	23.64	29.52
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	18.67	23.90
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	23.64	29.52
Police Dispatcher	26.35	31.25
Police Officer	46.04	57.50
Police Records Technician	**20.38**	**25.45**
Police Trainee	18.99	24.06
Police Youth Program Coordinator	17.55	22.45
Pool Manager	21.12	26.37
Property & Evidence Technician	16.66	24.45
Public Works Manager	34.72	42.23
Recreation Leader I	16.50	17.34
Recreation Leader II	17.77	18.67
Recreation Leader III	19.14	20.10
Recreation Leader IV	21.12	23.31
Risk Management Assistant	16.00	21.45
Secretary	16.00	17.90

Senior Lifeguard		**21.12**	**23.31**
Senior Project Manager		63.87	77.66
Sports Official		16.00	24.45
Swim Instructor		**19.61**	**24.49**
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 25th day of June, 2025

Salvador Melendez, Mayor

ATTEST:

, Sr. Deputy City Clerk
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. 25-*55* 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 25th day of June, 2025 and that said Resolution was adopted by the following vote, to-wit:

AYES: Tamayo, Peralta, Alonzo, Romero, Melendez
NOES: None
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: 7/8/2025

, Sr. Deputy City Clerk

Christopher Jimenez, City Clerk

City of Montebello Salary Schedule

Effective FY 2025-26
EXHIBIT B1

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

City of Montebello Salary Schedule

Effective FY 2025-26
EXHIBIT B1

Salary Range - Annually

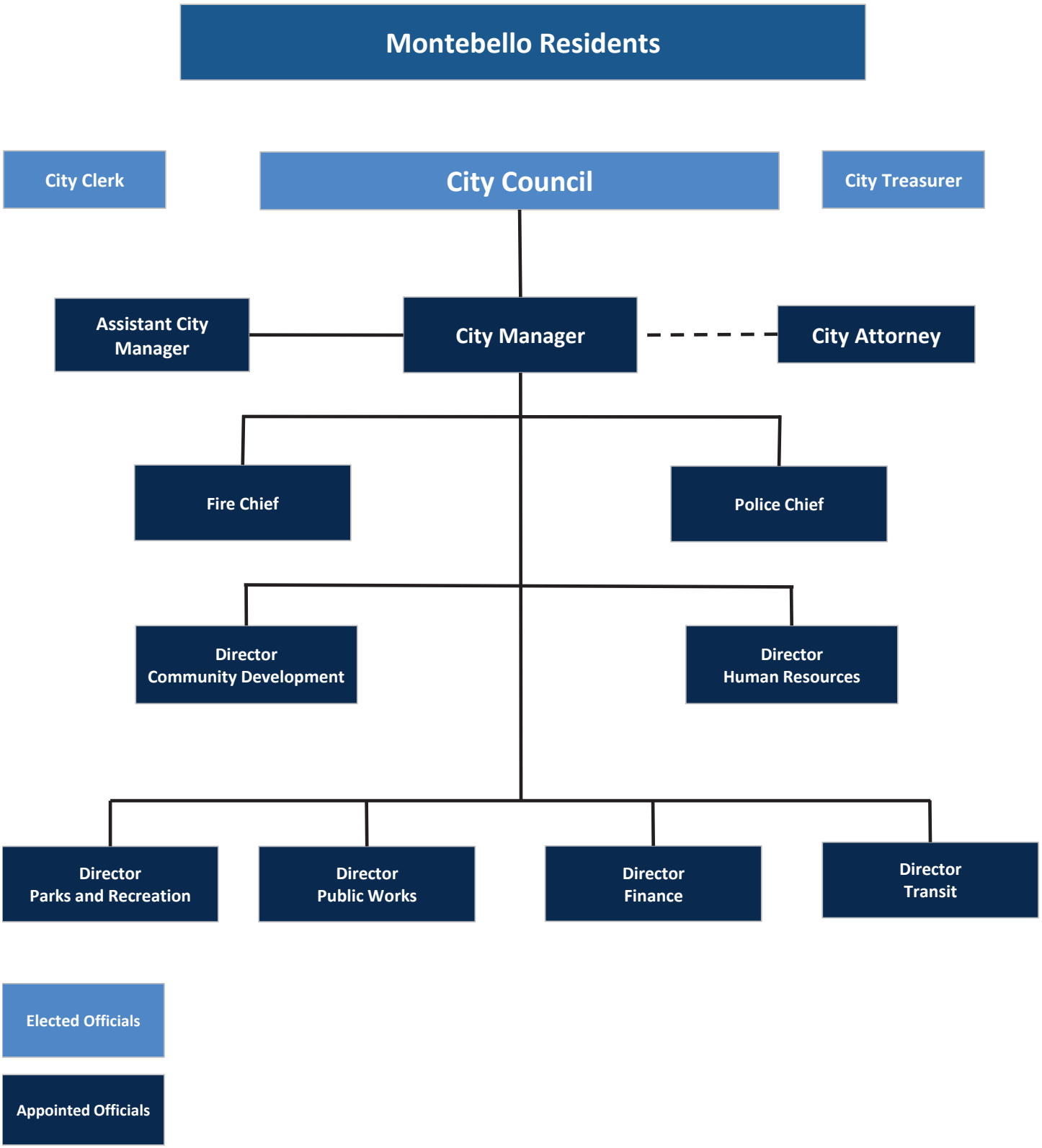
Salary Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
50	$113,829	$116,675	$119,592	$122,581	$125,646	$128,787	$132,007	$135,307	$138,690	$142,157
51	$116,675	$119,592	$122,581	$125,646	$128,787	$132,007	$135,307	$138,690	$142,157	$145,711
51-POA	$114,387	$117,247	$120,178	$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
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

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City of Montebello
Citywide Organizational Chart
FY 2025-26



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City of Montebello
Budget Preparation Calendar and Adopted Budget Modification Process
FY 2025-26 Budget

JANUARY

Mid-year review of FY 2024-25 revenue and expenditures

Begin developing preliminary revenue projections for FY 2025-26

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

FEBRUARY

Community Budget Forums and Budget 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

Community Budget Forums and Budget Survey

APRIL

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

Initial draft of M&O requests due from Departments

City Council budget presentation -- Community Feedback and Budget Survey Results

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 2025-26

	REVENUE	EXPENDITURES	Surplus / (Deficit)
General Fund	$ 84,447,100	$ 83,552,400	$ 894,700
Grants/Special Revenue Funds	$ 48,794,100	$ 48,929,850	$ (135,750)
Capital Projects (Street/Infrastructure)	$ 11,016,100	$ 19,821,400	$ (8,805,300)
Internal Service Funds	$ 8,392,000	$ 9,633,800	$ (1,241,800)
Enterprise Funds	$ 56,645,700	$ 62,054,000	$ (5,408,300)
Fiduciary Funds**	$ 1,864,000	$ 2,171,600	$ (307,600)
TOTAL CITY BUDGET	**$ 211,159,000**	**$ 226,163,050**	**$ (15,004,050)**

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

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CITY OF MONTEBELLO
Sources and Uses
Fiscal Year 2025-26

		Fiscal Year 2025-26 Budget					
		Fund Balance 7/1/2025 (Estimate)	Revenues	Expenditures	Estimated Fund Balance 6/30/2026	Net Change in Fund Balance	Fund Balance Inc/(Dec) %
	General and Other Related Funds						
100	General	31,079,768	84,447,100	(83,552,400)	31,974,468	894,700	3%
	Subtotal General and Other Related Funds	**31,079,768**	**84,447,100**	**(83,552,400)**	**31,974,468**	**894,700**	**3%**
	Enterprise Funds						
600	Transit	49,202,442	31,875,700	(37,805,500)	43,272,642	(5,929,800)	-12%
610	Golf	3,483,091	3,920,000	(3,957,700)	3,445,391	(37,700)	-1%
620	Hilton Garden Inn	2,173,583	7,025,000	(6,670,700)	2,527,883	354,300	16%
625	Home2Suites Hotel	3,101,584	13,825,000	(13,262,100)	3,664,484	562,900	18%
	Subtotal Other Enterprise Funds	**57,960,700**	**56,645,700**	**(61,696,000)**	**52,910,400**	**(5,050,300)**	**-9%**
	CIP/Street Funds						
200	Highway Users Tax/Gas Tax	1,534,608	1,768,800	(2,897,300)	406,108	(1,128,500)	-74%
201	SB 1 - Road Maint. & Rehab. (RMRA)	1,128,600	1,663,900	(1,925,300)	867,200	(261,400)	-23%
202	SB1 - Transit - State of Good Repairs (STA/SGR)	2,201,782	2,342,000	(25,300)	4,518,482	2,316,700	105%
210	Prop A - Streets	8,978,767	1,652,000	(3,925,100)	6,705,667	(2,273,100)	-25%
215	Prop C - Streets	12,420,761	1,353,800	(2,896,900)	10,877,661	(1,543,100)	-12%
220	Measure R - Streets	1,069,286	1,026,600	(3,409,900)	(1,314,014)	(2,383,300)	-223%
222	Measure M - Streets	1,414,151	1,159,500	(3,327,800)	(754,149)	(2,168,300)	-153%
223	TDA - Sidewalks	(61,089)	49,500	-	(11,589)	49,500	-81%
320	Solar-Roof-HVAC Project		-	(3,000,000)	(3,000,000)	(3,000,000)	#DIV/0!
325	Information Technology Upgrades		1,500,000	(1,500,000)	-	-	#DIV/0!
	Subtotal CIP/Street Funds	**28,686,866**	**12,516,100**	**(22,907,600)**	**18,295,366**	**(10,391,500)**	**#DIV/0!**
	Grants/Special Revenue Funds						
205	Retirement	32,049,951	17,730,000	(14,461,600)	35,318,351	3,268,400	10%
221	Measure A - Parks	733,762	1,215,800	(1,413,800)	535,762	(198,000)	-27%
229	Measure W - SCW	52,215	952,500	(1,064,100)	(59,385)	(111,600)	-214%
230	Drug Enforcement - Asset Forfeitures	(209,767)	500,000	(117,600)	172,633	382,400	-182%
235	Supplemental Law Prop. 72	5,977	200,000	(282,900)	(76,923)	(82,900)	-1387%
240	Justice Assistance Grants (JAG)	57,647	16,200	(16,200)	57,647	-	0%
245	Air Quality Management District Grant (AQMD)	283,293	84,000	(118,300)	248,993	(34,300)	-12%
250	Park Development	97,803	-	-	97,803	-	0%
255	Community Development Block Grants (CDBG)	183,966	1,489,400	(1,164,300)	509,066	325,100	177%
260	HOME	352,472	1,947,400	(1,947,400)	352,472	-	0%

CITY OF MONTEBELLO
Sources and Uses
Fiscal Year 2025-26

		Fiscal Year 2025-26 Budget					
		Fund Balance 7/1/2025 (Estimate)	Revenues	Expenditures	Estimated Fund Balance 6/30/2026	Net Change in Fund Balance	Fund Balance Inc/(Dec) %
262	Cal OES EOC Program		1,843,700	(361,300)	1,482,400	1,482,400	#DIV/0!
263	Sewer Infrastructure Program		2,100,000	(2,100,000)	-	-	#DIV/0!
264	George Miller Estate Donation	92,550	1,000	(90,000)	3,550	(89,000)	-96%
265	Grants	(1,114,312)	309,300	(1,949,750)	(2,754,762)	(1,640,450)	147%
266	Interim Housing Serv (CCOGIHS)		963,000	(963,000)	-	-	#DIV/0!
267	Cal-ICH Encampment Res Funding		403,000	(273,600)	129,400	129,400	#DIV/0!
268	Prop 64 Public Hlth & Safety		1,209,000	(1,167,500)	41,500	41,500	#DIV/0!
269	SAFER-Fire		2,500,000	(2,423,400)	76,600	76,600	#DIV/0!
270	Transit Grants	60,015	-	-	60,015	-	0%
410	Debt Service (Golf Course/City Hall Bonds)	8,030,493	10,550,600	(10,558,400)	8,022,693	(7,800)	0%
	Subtotal Grants/Special Revenue Funds	**40,676,065**	**44,014,900**	**(40,473,150)**	**44,217,815**	**3,541,750**	**9%**
	Internal Service Funds						
700	Self Insurance	247,146	8,392,000	(9,633,800)	(994,654)	(1,241,800)	-502%
	Subtotal Internal Service Funds	**247,146**	**8,392,000**	**(9,633,800)**	**(994,654)**	**(1,241,800)**	**-502%**
	Fiduciary Funds						
500	Trust and Agency	740,793	165,200	(354,700)	551,293	(189,500)	-26%
800	Successor Agency	4,002,048	1,693,000	(1,816,900)	3,878,148	(123,900)	-3%
810	Housing Authority Successor	1,072,058	5,800	-	1,077,858	5,800	1%
	Subtotal Fiduciary Funds	**5,814,899**	**1,864,000**	**(2,171,600)**	**5,507,299**	**(307,600)**	**-5%**
					-	-	
	Grand Total	**164,465,444**	**207,879,800**	**(220,434,550)**	**151,910,694**	**(12,554,750)**	**-8%**

City of Montebello
Citywide (All Funds) Summary
Revenue by Fund
FY 2020-21 - FY 2025-26

Fund #	Fund Description	FY 2020-21 Actuals	FY 2021-22 Actuals	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100	General	67,522,958	73,420,972	96,833,917	73,316,400	96,102,144	76,663,600	84,447,100
200	Highway Users Tax	1,386,509	1,483,659	1,596,664	1,686,400	1,745,705	1,769,715	1,768,800
201	SB1 - Road Maint. & Rehab. (RMRA	1,181,176	1,274,755	1,389,072	1,528,700	1,611,597	1,628,200	1,663,900
202	SB1 - Transit-State of Good Repairs (STA/SGR	191,693	1,554,134	1,634,045	1,565,000	201,617	2,235,700	2,342,000
205	Retirement	15,010,965	14,667,207	16,530,170	15,618,400	17,176,149	16,798,000	17,730,000
210	Prop A - Streets	1,312,714	1,632,172	1,775,815	1,801,000	1,860,933	1,763,900	1,652,000
215	Prop C - Streets	1,090,874	1,348,800	2,564,932	1,484,000	2,031,030	1,465,200	1,353,800
220	Measure R - Streets	813,324	1,005,649	1,100,605	1,116,000	1,138,985	1,109,700	1,026,600
221	Measure A - Parks	-	37,688	260,376	2,104,600	116,721	1,908,700	1,215,800
222	Measure M Streets	921,594	1,138,635	1,254,452	1,264,000	1,300,229	1,253,500	1,159,500
223	TDA - Sidewalks	-	49,373	46,968	72,100	100,660	63,300	49,500
229	Measure W - SCW	914,580	869,375	834,842	900,000	959,041	902,500	952,500
230	Drug Enforcement - Asset Forfeitures	170,933	992,411	142,629	501,000	367,199	500,000	500,000
235	Supplemental Law Prop. 72	156,727	161,285	165,271	165,000	187,554	165,000	200,000
240	Justice Assistance Grants (JAG	200	181	25,943	-	17,544	25,000	16,200
241	Inmate Welfare Fund	17,438	269	41	-	63		
245	Air Quality Management District Grant (AQMD	85,839	81,657	84,867	83,500	90,045	84,500	84,000
250	Park Development	115	104	371	-	41,154		52,000
251	Tobacco Grant Program							317,200
252	Art in Public Places							200,000
255	Community Development Block Grants (CDBG	690,719	721,551	1,026,160	704,100	807,564	633,100	1,489,400
260	HOME funds	26	174,091	65,148	2,286,800	84,413	1,796,500	1,947,400
262	Cal OES EOC Program					368,097	2,211,745	1,843,700
263	Sewer Infrastructure Improvement						2,100,000	2,100,000
264	George Miller Estate Donation	1,761	1,152	3,406	1,000	5,238	3,000	1,000
265	Grants	2,650,695	2,112,657	1,418,775	1,410,962	779,408	2,147,350	3,019,300
266	Interim Housing Services (CCOGIHS)			-	876,000	38	876,000	963,000
267	Cal-ICH- Encampment Res Funding			86,831	1,168,774	347,413	1,180,774	403,000
268	Prop 64 Public Hlth & Sfty				1,279,000	69,856	1,279,000	1,209,000
269	SAFER-Fire					620,297	1,883,625	2,500,000
270	Transit Grants	1,872,189	8,768,890	8,047,962	-	5,296,569	-	-
310	Golf Course Renovation Project			140,400	15,000,000	8,167,876	15,000,000	-
312	TopGolf Project				-	2,306,922	-	-
320	Solar-Roof-HVAC Project						3,000,000	-
325	Information Technology Upgrades	-	-	3,613,179	1,000,000	838,873	3,400,000	1,500,000
410	Debt Service (Golf Course/City Hall Bonds	11,031,528	11,040,008	21,716,602	11,040,800	12,129,600	11,048,400	10,550,600
500	Trust & Agency	99,324	97,264	121,756	120,250	126,738	135,200	165,200
600	Transit	34,358,671	34,158,897	51,119,210	39,373,500	41,229,631	35,161,010	31,875,700
605	Water	2,594,142	2,612,254	16,991,437	-		-	-
610	Golf	3,470,078	2,952,111	1,654,436	500,000	1,137,396	3,647,000	3,920,000
615	Detention	-						
620	Hilton	2,073,794	5,359,743	6,655,126	6,175,000	6,703,555	6,950,000	7,025,000
625	Home2Suites	8,360,802	12,062,484	13,431,144	13,150,000	13,349,134	13,425,000	13,825,000
700	Self Insurance	7,524,399	8,528,226	7,000,616	6,950,400	7,841,370	7,582,000	8,392,000
800	Successor Agency	7,496,314	7,099,286	5,119,303	4,657,000	5,229,513	2,674,050	1,693,000
810	Housing Authority Successor	-	12,461	5,579	10,000	9,413	5,800	5,800
	Grand Total	**173,002,081**	**195,419,401**	**264,458,050**	**208,909,686**	**232,497,284**	**224,476,069**	**211,159,000**

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City of Montebello
Citywide (All Funds) Summary
Revenue by Major Category
FY 2020-21- FY 2025-26

Major Category	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Charges for Service	12,691,771	14,537,485	27,563,122	10,015,100	11,120,975	10,548,600	13,917,700
Licenses and Permits	6,105,525	8,239,936	9,509,872	7,651,000	7,937,227	7,548,000	9,485,000
Fines and Forfeitures	2,301,786	2,499,501	3,390,006	2,940,000	3,034,298	3,140,000	3,425,000
Sales Tax	22,270,247	25,378,979	26,351,605	26,085,000	25,658,377	26,625,000	28,600,000
Property Tax	35,779,553	35,821,893	36,104,334	35,681,400	38,308,581	36,333,250	37,829,000
Other Taxes	1,196,909	1,983,569	2,216,145	2,150,000	2,243,098	2,285,000	2,290,000
Franchise Taxes	2,316,251	2,300,508	3,013,891	3,055,000	3,449,841	3,325,000	3,599,000
Intergovernmental	43,479,203	56,671,196	72,939,569	51,275,200	58,111,993	49,490,625	44,704,100
Administrative Overhead	2,054,200	2,835,525	2,910,100	3,498,000	3,497,300	3,700,500	3,842,600
Investment Income	288,440	330,225	3,052,149	883,750	8,079,881	1,271,200	2,312,700
Other Revenue	22,475,979	29,582,114	31,332,103	46,255,600	30,968,030	50,104,900	34,587,500
Grants	2,643,872	2,061,960	1,509,588	4,593,536	2,177,275	9,475,294	10,150,600
Non-Operating	19,398,343	13,176,504	44,565,568	14,826,100	37,910,408	20,628,700	16,415,800
Grand Total	**173,002,080**	**195,419,396**	**264,458,052**	**208,909,686**	**232,497,284**	**224,476,069**	**211,159,000**

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City of Montebello
Citywide (All Funds) Summary
Revenue by Object Code
FY 2019-20 - FY 2025-26

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	2024-25 Adopted Budget	FY 2025-26 ADOPTED BUDGET
(3000.10) General Government-LA County Library Fees	17,160	8,099	17,160	32,000	17,160	18,000	18,000
(3000.20) General Government-Cell Tower Revenue	178,126	176,070	178,143	183,000	193,024	183,000	183,000
(3000.25) General Government-LA RICS First Net Site - AT&T	0	76,135	41,499	38,000	69,466	40,000	40,000
(3000.30) General Government-NSF Fees	283	578	578	500	358	500	500
(3000.35) General Government - Seismic Mapping Fee (SMIP)	6,745	8,116	12,659	15,000	3,824	10,000	15,000
(3000.40) General Government-Natural Gas Storage	0	0	0	0	0	0	0
(3000.45) General Government - Zoning and Subdivision	137,648	141,357	83,269	150,000	105,716	125,000	125,000
(3000.50) General Government-Copying Services	2,051	1,707	9,070	2,000	1,694	2,000	3,000
(3000.55) General Government - Environmental Impact Report	79,610	54,434	44,434	50,000	51,135	50,000	50,000
(3000.60) General Government-Equipment Usage Revenue	0	0	0	0	0	0	0
(3000.65) General Government - Miscellaneous Filing Fees	11,500	101	0	0	-3	0	0
(3000.70) General Government-Sale of Stamps	21	0	0	0	0	0	0
(3000.76) General Government-Sub-Division	0	0	0	0	3,207	0	0
(3000.80) General Government-City Facility Rentals	-3,974	154,075	194,478	190,000	176,420	190,000	190,000
(3000.85) General Government - Building Special Revolving Fund	967	1,498	-267	1,000	-216	0	0
(3000.95) General Government - Abandon/Vacant Property Fees	360	5,160	960	5,000	1,680	1,000	5,000
(3000.96) General Government-Covenant & Agreement	0	0	543	0	0	0	0
(3006.10) Credit-Debit Card Transaction Fees-Finance	44,253	72,030	82,432	80,000	97,141	100,000	150,000
(3006.11) Credit-Debit Card Transaction Fees - Police	795	0	0	0	0	0	0
(3006.12) Credit-Debit Card Transaction Fees - Recreation	732	5,347	5,193	6,000	1,468	6,000	0
(3006.13) Credit-Debit Card Transaction Fees - Transit	0	10	0	0	0	0	0
(3006.14) Credit-Debit Card Transaction Fees - Golf	0	0	0	0	0	0	0
(3010.70) General-Administrative Citation Fees	3,000	9,900	4,400	2,500	23,220	12,000	20,000
(3010.71) General-Administration Decision Fee	977	0	0	0	0	0	0
(3010.80) General-Street Banners	1,710	3,545	2,090	3,000	1,140	3,000	1,300
(3010.85) General - Engineering Fees	19,557	22,913	46,516	25,000	356,848	150,000	25,000
(3010.90) General-Resale Inspection Fees	0	0	-368	0	0	0	0
(3010.95) General - Sign Removal Fees	0	0	0	0	0	0	0
(3015.10) General Development Fee-Agr. 3163 Outfront Media	70,623	78,350	97,037	85,000	94,699	85,000	95,000
(3015.15) General Development Fee - Agr. 3158 Clear Channel Outdoor	112,500	71,250	85,000	85,000	85,000	85,000	85,000
(3015.16) General Development Fee - Agr. 3158A Becker Billboard	76,250	68,750	65,000	77,000	81,667	77,000	85,000
(3015.17) General Development Fee-Agr. 3816 Becker Billboard	0	20,000	0	20,000	28,006	25,000	30,000
(3015.18) General Development Fee-Development Tax Fee	203,330	21,200	129,230	100,000	131,467	125,000	135,000
(3015.20) General Development Fee-Agr 4032 Clear Channel Outdoor	0	0	0	20,000	73,333	40,000	40,000
(3015.21) General Development Fee-Agr 4033 Clear Channel Outdoor	0	0	0	20,000	73,333	40,000	40,000
(3015.22) General Development Fee-Agr 4034 Clear Channel Outdoor	0	0	0	10,000	0	10,000	10,000
(3015.23) General Development Fee-Art In Public Places	0	0	0	0	0	0	200,000
(3015.24) General Development Fee - Agr. 4221 Premier Media Sthwst	0	0	0	0	0	0	90,000
(3030.50) Police Related Fees-Miscellaneous Court Fees	3,189	4,760	1,780	2,000	1,361	2,000	1,000
(3030.60) Police Related Fees-Booking Fees - Other Agency	0	323	0	0	0	0	0
(3030.70) Police Related Fees-Booking Fees - Montebello	0	0	0	0	0	0	0
(3030.80) Police Related Fees-Police Department Services	113,246	103,506	129,901	110,000	118,753	125,000	175,000
(3030.85) Police Related Fees-Revenue From Auction	1,720	338	851	1,000	1,369	1,000	1,000
(3030.90) Police Related Fees-Restitution	10,667	12,754	15,026	12,000	0	5,000	0
(3040.10) Public Safety-Live Scan Fees	-3,584	-2,870	-4,029	0	-7,016	0	0
(3040.15) Public Safety-AB109 Task Force	0	0	0	0	0	0	0
(3040.20) Public Safety-Fire Prevention Fees	0	0	0	0	0	0	0
(3040.30) Public Safety-Paramedic Services	752,148	749,974	547,675	750,000	781,622	775,000	800,000
(3040.40) Public Safety-Fire Plan Check	143,840	442,246	456,342	225,000	312,433	250,000	250,000
(3040.45) Public Safety-Annual Fire Inspection Fees	0	82,432	17,699	100,000	114,684	125,000	125,000
(3040.50) Public Safety-Local Law Enforcement	156,727	161,285	165,271	165,000	186,159	165,000	200,000
(3040.90) Public Safety-Fire Department Services	118	0	0	0	0	0	0
(3040.95) Public Safety - Fire ICIS Subscription Fee	208,219	481,671	402,076	370,000	342,811	370,000	425,000
(3050.10) Public Works-Waste Collection	3,468,371	4,026,636	4,320,356	4,547,600	4,495,595	4,654,600	4,898,300
(3050.20) Public Works-Stormwater Abatement	83,452	84,698	93,582	95,000	94,772	95,000	96,800
(3050.30) Public Works-Graffiti Damage Recovery	0	0	0	0	0	0	0
(3060) Parks and Recreation	0	-60	0	0	885	0	0
(3060.05) Parks and Recreation-Recreation Classes	0	0	0	65,000	51,894	65,000	65,000
(3060.10) Parks and Recreation-Batting Cages	0	0	8,500	8,500	0	8,500	8,500
(3060.15) Parks and Recreation - Barnyard Zoo	0	5,135	4,345	6,000	4,740	6,000	6,000
(3060.20) Parks and Recreation-Special Event Income	0	10,236	17,058	20,000	24,384	25,000	26,300
(3060.30) Parks and Recreation-City Pool Revenue	0	11,637	11,446	40,000	52,333	40,000	55,000
(3060.40) Parks and Recreation-Recreation General	0	-168	-454	0	0	0	0
(3060.50) Parks and Recreation-Day Camp	5,960	46,557	60,628	0	0	0	0
(3060.60) Parks and Recreation-Play School	-275	7,120	41,708	0	0	0	0
(3060.65) Parks and Recreation-Childcare	0	0	0	120,000	128,031	120,000	130,000
(3060.70) Parks and Recreation-Recreation Classes	0	-790	-3,072	0	0	0	0
(3060.80) Parks and Recreation-Sports Programs	0	0	-320	0	0	0	0
(3060.81) Parks and Recreation - Youth Sports	13,960	54,171	57,611	55,000	61,559	75,000	65,000
(3060.82) Parks and Recreation - Adult Sports	0	5,692	26,120	25,000	32,054	40,000	40,000
(3060.83) Parks and Recreation - Basketball Gym	0	0	0	0	0	0	0
(3060.90) Parks and Recreation-Extended Childcare	-215	3,540	15,290	0	0	0	0

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	2024-25 Adopted Budget	FY 2025-26 ADOPTED BUDGET
(3060.95) Parks and Recreation-Adaptive Programs	0	0	0	3,000	-70	3,000	3,000
(3060.96) Parks and Recreation-Senior Services	0	0	0	10,000	1,509	10,000	10,000
(3065.01) Recreation Classes - Ballet	0	0	0	0	0	0	0
(3065.02) Recreation Classes - Aerobics	0	0	0	0	0	0	0
(3065.03) Recreation Classes - Karate	-35	11,685	18,506	0	0	0	0
(3065.04) Recreation Classes - Private Swim Lessons	2,495	13,830	33,171	0	0	0	0
(3065.05) Recreation Classes - Salsa	0	0	0	0	0	0	0
(3065.06) Recreation Classes - Jr. Life Guard Lessons	0	0	0	0	0	0	0
(3065.08) Recreation Classes - Instrument Lessons	0	0	0	0	0	0	0
(3065.09) Recreation Classes - Yoga	0	25	1,195	0	0	0	0
(3065.10) Recreation Classes-Cooking Classes	0	0	0	0	0	0	0
(3065.11) Recreation Classes - Zumba	0	12,195	13,055	0	0	0	0
(3065.12) Recreation Classes - Art Classes	0	0	0	0	0	0	0
(3065.13) Recreation Classes - Misc. Dance Class	3,171	33,969	40,828	0	0	0	0
(3065.14) Recreation Classes - Paper Crafting Class	0	0	0	0	0	0	0
(3065.15) Recreation Classes - Aqua Aerobics	0	0	0	0	0	0	0
(3065.16) Recreation Classes - Aqua Zumba	0	0	0	0	0	0	0
(3065.17) Recreation Classes - Cardio Kickboxing	0	0	0	0	0	0	0
(3065.18) Recreation Classes - Ball Dance Class	0	0	0	0	0	0	0
(3065.20) Recreation Classes-Gymnastics/Tumbling	-30	30	0	0	0	0	0
(3065.21) Recreation Classes - Soccer Class	0	0	0	0	0	0	0
(3065.22) Recreation Classes - Tennis Classes	0	0	0	0	0	0	0
(4000.10) Transit Charges for Services-Bus Fares	1,226,034	1,834,585	1,676,695	1,700,000	1,558,428	1,700,000	1,600,000
(4000.20) Transit Charges for Services-EZ Pass Sales	18,408	42,258	29,841	30,000	32,036	30,000	35,000
(4000.30) Transit Charges for Services-Dial A Taxi	23,471	26,985	31,389	30,000	34,134	30,000	35,000
(4000.40) Transit Charges for Services-Bus Fare Tokens	45	2,520	830	3,000	260	1,000	1,000
(4000.50) Transit Charges for Services-TAP Bus Card	50,163	115,058	180,428	140,000	452,437	200,000	300,000
(4000.60) Transit Charges for Services-LACMTA Metro Tokens	-2,860	0	0	0	0	0	0
(4000.70) Transit Charges for Services-Rider Relief Tran Program	4,499	28,904	59,191	7,000	87,656	50,000	100,000
(4100.10) Golf-Green Fees	1,977,635	1,667,408	385,296	0	134,656	0	1,000,000
(4100.11) Golf-Resident and Senior Green Fees	0	0	0	0	6,320	0	25,000
(4100.12) Golf-Junior Green Fees	0	0	0	0	581	0	10,000
(4100.13) Golf-Student Green Fees	0	0	0	0	886	0	0
(4100.14) Golf-Tournament Green Fees	0	0	0	0	0	0	0
(4100.15) Golf-Weekend Green Fees	0	0	0	0	88,831	0	1,150,000
(4100.16) Golf-Short Course Green Fees	0	0	0	0	3,542	0	20,000
(4100.20) Golf-Cart Rental	791,091	670,868	153,739	0	46,831	0	300,000
(4100.30) Golf-Driving Range	81,720	68,047	13,108	0	0	0	0
(4100.50) Golf-Special Events	4,915	9,772	588	0	0	0	0
(4100.60) Golf-Credit Card Surcharge	0	37,643	16,608	0	6,452	0	60,000
(4100.61) Golf-Resident and Senior Card Revenue	0	0	0	0	5,023	0	5,000
(4100.70) Golf-Pro Shop	0	15,133	3,080	0	0	0	0
(4100.71) Golf-Retail	0	0	0	0	6,135	0	50,000
(4100.80) Golf-Gift Certificate	0	844	237	0	0	0	0
(4200) Water Sales	2,589,283	2,654,278	17,420,893	175,000	186,119	200,000	210,000
(3005.10) CCA Fees - Reso 18-17-Application fee & initial review	0	0	0	0	0	0	0
(3005.15) CCA Fees - Reso 18-17 - Second review	0	0	0	0	0	0	0
(3005.20) CCA Fees - Reso 18-17-Third review	0	0	0	0	0	0	0
(3005.25) CCA Fees - Reso 18-17 - Property Expedited Screening	0	0	0	0	0	0	0
(3005.30) CCA Fees - Reso 18-17-Commercial Development Agreement	244,601	86,587	40,000	100,000	26,200	100,000	100,000
(3005.31) CCA Fees - Reso 18-17 - MTB Comm. Benefit Prog. (MCBPF	201,528	464,028	1,208,056	520,000	813,611	520,000	800,000
(3005.40) CCA Fees - Reso 18-17-Change of Location,Ownership,Tra	0	0	0	0	0	0	0
(3005.45) CCA Fees - Reso 18-17 - Development Agr. Modification	6,200	0	0	0	0	0	0
(3005.50) CCA Fees - Reso 18-17-Cultivation	90,644	192,050	214,784	150,000	409,947	150,000	150,000
(3005.51) CCA Fees - Reso 18-17-Manufacturing	0	26,554	507	30,000	859	0	0
(3005.52) CCA Fees - Reso 18-17-Non-Store Retail	6,012	203,899	259,334	230,000	84,886	230,000	75,000
(3005.53) CCA Fees - Reso 18-17-Distribution	1,071	40,902	42,480	40,000	99,942	55,000	100,000
(3010.10) General-Burglar Alarm Permits	154,309	168,803	138,723	168,000	167,623	160,000	130,000
(3010.15) General - Tobacco Retailer License Fees	16,247	12,665	14,390	15,000	19,439	15,000	20,000
(3010.20) General-Business License Permits	2,885,152	2,707,999	2,945,629	3,050,000	2,832,781	3,050,000	3,125,000
(3010.30) General-Animal License	0	188,012	81,401	110,000	79,410	80,000	80,000
(3010.40) General-Annual Permits	3,591	9,442	8,449	10,000	7,562	10,000	5,000
(3010.60) General-Code Enforcement Permits	26,346	23,058	14,239	20,000	8,571	20,000	10,000
(3010.65) General - Code Enforcement Program Income	0	0	0	0	0	0	0
(3020.10) Contractors-Building Permits	628,072	1,284,015	1,583,039	900,000	1,206,549	900,000	1,800,000
(3020.20) Contractors-Contractors License	113,145	140,278	188,352	140,000	197,993	140,000	200,000
(3020.30) Contractors-Plumbing Permits	144,468	241,798	207,914	175,000	134,944	150,000	130,000
(3020.40) Contractors-Electrical Permits	186,877	250,685	244,069	200,000	173,978	175,000	175,000
(3020.50) Contractors-Sewer Permits	1,269	0	1,529	3,000	0	3,000	0
(3020.60) Contractors-Street and Curb Permits	343,780	256,346	347,993	225,000	23,605	200,000	200,000
(3020.70) Contractors-Mechanical Permits	133,455	515,556	449,144	250,000	277,074	250,000	250,000
(3020.80) Contractors-Other Miscellaneous Permits	15,562	11,301	3,643	15,000	11,437	15,000	10,000

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	2024-25 Adopted Budget	FY 2025-26 ADOPTED BUDGET
(3020.85) Contractors-Parkland Dedication/Quimby Fee	0	0	0	0	40,000	0	50,000
(3020.90) Contractors-Plan Check Fees	295,116	431,076	733,612	500,000	551,249	500,000	1,300,000
(3020.95) Contractors-Planning Plan Review & Insp Fee	40,936	125,562	150,762	100,000	137,567	125,000	150,000
(3610) Oil Well Tax	567,145	859,320	631,825	700,000	632,000	700,000	625,000
(3030.10) Police Related Fees-Vehicle Code Fines	1,664,432	2,010,626	2,836,403	2,175,000	2,098,814	2,350,000	2,100,000
(3030.20) Police Related Fees-Parking Fines	609,926	436,917	518,592	700,000	886,869	725,000	1,250,000
(3030.40) Police Related Fees-Vehicle Impound Fees	27,429	51,959	35,011	65,000	48,614	65,000	75,000
(3500) Sales Tax	13,507,132	14,617,152	14,851,025	14,935,000	14,447,805	15,525,000	17,000,000
(3500.10) Sales Tax-Monterey Park Martketplace	1,064,486	1,378,534	1,525,665	1,300,000	1,122,969	900,000	1,100,000
(3500.20) Sales Tax-Measure H	7,698,629	9,383,293	9,974,915	9,850,000	10,087,603	10,200,000	10,500,000
(3510) Triple Flip	0	0	0	0	0	0	0
(3520.10) PTX - Penalties-Secured	58,748	58,667	71,039	49,000	60,578	63,000	60,000
(3530.10) Property Tax Current Year-Secured	14,356,500	14,800,359	15,639,261	15,989,000	16,977,435	16,543,000	17,800,000
(3530.20) Property Tax Current Year-Unsecured	249,023	347,684	532,856	318,000	137,892	360,000	150,000
(3530.30) Property Tax Current Year-Qualified Public Utility	49,471	47,581	45,876	52,000	44,810	50,000	50,000
(3535) Property Tax - RDA - Pension Override	4,740,590	4,088,990	4,896,233	4,293,400	4,749,953	5,100,000	5,100,000
(3540.10) Prior Year-Secured	-91,446	117,236	-121,774	100,000	-216,574	0	0
(3540.20) Prior Year-Unsecured	34,879	13,784	21,135	28,000	14,542	20,000	20,200
(3545) Property Tax Residual	1,366,604	928,417	1,602,639	1,300,000	2,604,503	1,686,000	2,571,700
(3546) AB1290 - RPTTF Pass Through payments to City	219,015	254,026	271,398	275,000	328,305	350,000	367,300
(3550) SB509-PSAF	332,997	380,632	392,086	390,000	386,992	395,000	395,000
(3555) Homeowner's Exemption (HOX)	97,706	97,087	96,074	101,000	94,145	101,000	101,000
(3560.10) Natasha Lane-Landscape	0	1,145	1,145	1,200	1,145	1,200	1,200
(3560.20) Natasha Lane-Sewer	0	15,770	15,770	15,000	17,641	15,000	19,600
(3570) RPTTF Property Taxes	7,127,033	7,040,722	4,643,384	4,604,000	4,512,505	2,624,050	1,593,000
(3640) Property Tax in Lieu of VLF	7,238,433	7,629,793	7,997,213	8,165,800	8,594,708	9,025,000	9,600,000
(3590) Transient Occupancy Tax	943,569	1,692,679	1,929,111	1,900,000	1,958,922	2,010,000	2,015,000
(3600) Property Transfer Tax	253,339	290,890	287,033	250,000	284,176	275,000	275,000
(3580.10) Franchise Tax/Fees-Cable	426,111	380,749	364,516	400,000	439,749	400,000	400,000
(3580.20) Franchise Tax/Fees-Towing	114,190	110,540	99,690	150,000	138,718	150,000	150,000
(3580.30) Franchise Tax/Fees-Electric	559,129	625,545	795,356	800,000	819,116	850,000	892,500
(3580.40) Franchise Tax/Fees-Gas	111,881	146,438	204,743	155,000	237,895	250,000	153,000
(3580.50) Franchise Tax/Fees-Water	88,556	96,891	96,853	97,000	53,450	97,000	100,000
(3580.60) Franchise Tax/Fees-Oil	2,723	2,848	3,081	3,000	3,171	3,000	3,500
(3580.70) Franchise Tax/Fees-Telephone	0	0	0	0	0	0	0
(3580.80) Franchise Tax/Fees-Solid Waste	1,013,660	937,497	1,260,632	1,150,000	1,524,968	1,275,000	1,600,000
(3580.85) Franchise Tax/Fees-Solid Waste - SB1383	0	0	189,020	300,000	232,775	300,000	300,000
(3010.50) General-SB1186	12,634	15,141	16,390	15,000	17,485	15,000	15,000
(3040.60) Public Safety-Justice Department Income	169,814	825,680	109,713	500,000	365,366	500,000	500,000
(3040.70) Public Safety-Treasury Department Income	0	95,370	18,022	0	1,833	0	0
(3040.75) Public Safety-SB90	0	0	508	0	46,572	0	50,000
(3040.80) Public Safety-State Trust Fund	0	0	0	0	0	0	0
(3620.10) Gas Tax Related-Highway Users Tax-Section 2103	423,948	497,177	510,800	580,600	570,122	591,300	570,200
(3620.11) Gas Tax Related - Highway Users Tax-Section 2105	323,735	348,931	356,766	393,200	380,209	395,600	398,800
(3620.12) Gas Tax Related - Highway Users Tax-Section 2106	186,274	203,973	209,602	226,500	220,905	223,800	227,900
(3620.13) Gas Tax Related - Highway Users Tax-Section 2107	438,068	417,166	486,213	471,600	514,646	539,515	544,400
(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	1,167,982	1,261,049	1,383,928	1,518,700	1,585,528	1,623,200	1,643,900
(3620.26) Gas Tax Related - Traffic Congestion Relief SB1	0	0	0	0	0	0	0
(3630.10) Special Revenue-Prop A Local	1,292,657	1,604,678	1,653,675	1,781,000	1,633,992	1,733,900	1,602,000
(3630.20) Special Revenue-Prop C Local	1,072,213	1,331,047	2,155,887	1,477,000	1,355,359	1,438,200	1,328,800
(3630.30) Special Revenue-Measure R Local	805,274	998,124	1,028,458	1,108,000	1,016,201	1,078,700	996,600
(3630.40) Special Revenue-SCAQMD SB2766	82,975	81,006	81,344	82,000	82,920	82,000	82,000
(3630.50) Special Revenue-Measure M Local	912,405	1,129,492	1,163,409	1,256,000	1,147,507	1,222,500	1,129,500
(3630.60) Special Revenue-Measure A Local	0	0	167,781	2,104,600	46,853	1,908,700	1,215,800
(3630.70) Special Revenue-Measure W	914,580	869,375	832,507	900,000	956,693	900,000	950,000
(4010.25) Transit Operating Revenue - LACMTA Metro Rail Feeder	16,896	18,600	21,291	20,000	20,362	20,000	20,000
(4010.30) Transit Operating Revenue-Prop C Discretionary Base/Restru	1,171,089	1,194,511	1,233,930	1,279,700	1,279,707	131,810	1,357,700
(4010.35) Transit Operating Revenue - STA Operating	1,198,624	764,100	1,288,148	1,698,500	1,698,455	2,356,300	2,261,500
(4010.40) Transit Operating Revenue-Prop A Discretionary Operating	5,639,033	5,681,362	5,769,584	5,937,900	5,937,874	6,059,100	6,053,000
(4010.45) Transit Operating Revenue - Prop C Discretionary Foothill	244,560	292,031	388,746	429,700	429,665	377,300	318,400
(4010.50) Transit Operating Revenue-Prop C Discretionary BSIP	223,492	227,962	235,485	244,200	244,223	251,500	259,100
(4010.55) Transit Operating Revenue - Prop C 5% Security	348,186	458,561	425,185	538,700	538,701	417,500	325,100
(4010.60) Transit Operating Revenue-Prop C MOSIP MOU	1,624,667	1,639,394	1,663,729	1,710,400	1,710,374	1,783,300	1,780,800
(4010.65) Transit Operating Revenue - Measure R 20%	2,774,669	3,604,280	4,592,647	5,459,600	5,459,602	4,909,100	4,105,200
(4010.85) Transit Operating Revenue - TDA Operating	7,080,895	8,888,091	11,229,362	13,454,800	13,454,796	11,649,000	8,580,500
(4010.90) Transit Operating Revenue-Measure M	2,735,675	3,592,001	4,585,446	5,455,000	5,454,985	4,890,100	3,913,400
(4010.95) Transit Operating Revenue - FTA - Preventive Maintenance	0	0	0	1,000,000	0	0	0
(4015.10) Bus AD Pilot Program-Operating	0	94,837	49,738	60,000	20,050	50,000	25,000
(4017.10) Proposition 1B-PTMISEA- STATE	185,939	244,529	1,662,785	0	0	0	0
(4017.20) Proposition 1B-PTMISEA BRIDGE- METRO	29,952	70,625	0	0	0	0	0
(4017.40) Proposition 1B-Interest	0	0	0	0	0	0	0

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	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	2024-25 Adopted Budget	FY 2025-26 ADOPTED BUDGET
(4018.10) CALEMA-Interest	0	0	0	0	0	0	0
(4018.20) CALEMA-CALEMA/CalOES	5,659	545	0	0	0	0	0
(4019) Federal Capital (Section 5307)	1,198,231	6,823,716	6,003,935	0	5,286,099	0	0
(4021.10) Transit State of Good Repairs (SB1)-SGR	69,468	318,526	948,445	264,000	0	448,500	640,000
(4021.20) Transit State of Good Repairs (SB1)-STA	122,225	1,235,606	685,600	1,301,000	201,617	1,787,200	1,702,000
(4022.10) CARES Act-CARES Act Federal	156,185	0	0	0	0	0	0
(4022.20) CARES Act-CARES Act State	927,454	9,664	0	0	0	0	0
(4022.90) CARES Act-CARES Act Transit	9,916,247	259,021	0	0	0	0	0
(4023.10) American Rescue Plan-Coronavirus Fiscal Recovery	0	10,612,603	15,222,022	0	4,838,873	0	0
(4024.10) CRRSAA-Federal	0	954,924	6,750,986	0	1,586,918	0	0
(4025.10) State Water Resources Control Board-Sewer Infrastructure Im	0	0	0	0	0	2,100,000	2,100,000
(3650) Administrative Overhead	2,054,200	2,835,525	2,910,100	3,498,000	3,497,300	3,700,500	3,842,600
(3992) Miscellaneous Interest Income	21,572	32,342	1,313,798	129,250	4,483,051	225,200	650,200
(3994) Interest Income on Note Receivable..	0	0	0	0	0	0	0
(4090) Interest Income from LAIF	190,694	236,561	1,685,552	663,000	3,569,821	994,500	1,632,500
(4092) Interest Income - CD	76,174	61,322	52,798	91,500	24,137	51,500	30,000
(4192) Interest Income	0	0	0	0	2,871	0	0
(3010.72) General-Administration Event Fee	0	20,205	50	20,000	0	0	0
(3025) Developer-paid expenses	223,155	388,451	474,355	500,000	233,668	500,000	500,000
(3030.05) Police Related Fees-Equipment Repair	76	0	0	0	0	0	0
(3030.06) Police Related Fees-Retirement	1,699	0	0	0	0	0	0
(3030.30) Police Related Fees-Damage Recoveries	11,667	10	14,495	1,000	0	1,000	0
(3300.15) Retirement-Retirement - Retiree Insurance	80,925	81,203	76,841	90,000	130,776	125,000	110,000
(3660) Cost Recovery	43,512	1,880,329	9,389	55,000	497,261	105,000	355,000
(3660.10) Cost Recovery-MUSD SRO Reimbursement	0	0	352,913	300,000	0	0	0
(3665) Unclaimed Cash	20,109	0	0	0	0	0	0
(3996) Sale of Property	30,000	49,200	1,270,561	0	0	0	0
(3998) Miscellaneous Revenue.	505,103	533,145	378,031	15,447,100	342,798	18,085,300	499,500
(3998.10) Miscellaneous Revenue-Amazon Credit	7,500	1,450	0	0	0	0	0
(3999) Donations	7,615	20,450	27,395	20,000	29,780	20,000	20,000
(3999.10) Donations-100 Year Anniversary	5,050	0	0	0	0	0	0
(3999.20) Donations-Military Banner Program	0	2,625	3,000	5,000	935	3,000	0
(3999.30) Donations-State of the City Sponsorships	0	0	29,394	30,000	1,315	5,000	0
(3999.40) Donations-PD Explorer Program	0	0	3,928	3,500	2,677	3,500	5,000
(4020.15) Transit Non-Operating Revenue - STA Capital	0	0	0	0	0	0	0
(4020.20) Transit Non-Operating Revenue-State TDA Capital	0	0	448,404	0	0	0	0
(4020.35) Transit Non-Operating Revenue - Measure R Capital	98,865	0	0	0	0	0	0
(4020.45) Transit Non-Operating Revenue - Toll Credits (TDC)	136,976	1,645,841	0	0	0	0	0
(4070) Fuel Island Share use reimbursement	5,998	4,220	2,524	5,000	8,413	5,000	10,000
(4075) Lease Revenue	1,508,702	1,506,936	1,510,634	1,514,700	1,433,662	1,519,700	1,018,400
(4096) Reuse	1,141,540	139,005	0	0	0	0	0
(4097) Unrealized Gain/Loss on FMV adjustments	0	-1,070,770	-341,417	0	1,107,989	0	0
(4098) Transit Miscellaneous Revenue	1,627	2,525	14,439	5,000	84,146	15,000	15,000
(4100.40) Golf-Utility Reimbursement	43,690	0	22,658	0	0	0	0
(4100.90) Golf-Miscellaneous	0	5,051	17,086	0	0	0	0
(4196) Gain on Disposal	0	0	0	0	0	0	0
(4298) Miscellaneous Revenue	0	0	0	0	0	0	0
(4399) Cash Variance	0	0	0	0	0	0	0
(4500.20) Program Income-CDBG Progam Income	243,148	0	74,880	75,000	0	4,000	1,900
(4500.30) Program Income-Summer Food	236,623	70,918	70,428	125,000	44,507	100,000	100,000
(4500.40) Program Income-Home Program Income	26	153	97	1,286,100	48,337	606,800	622,500
(4505) IDIS Drawdown	332,151	489,200	776,679	1,629,800	667,453	1,818,800	2,812,400
(4505.10) IDIS Drawdown-CDBG-CV (COVID-19)	115,421	406,289	238,059	0	154,328	0	0
(4620) Reimbursement - Compensation Insurance General	2,828,052	2,585,300	3,003,384	2,963,400	2,988,384	2,972,000	3,037,000
(4630) Reimbursement - Compensation Insurance Transit	1,618,650	945,000	945,000	945,000	966,685	1,135,000	1,405,000
(4640) Reimbursement - Liability Insurance General	1,036,802	1,042,000	1,042,008	1,042,000	1,042,008	1,275,000	1,450,000
(4650) Reimbursement - Liability Insurance Transit	1,985,900	2,100,000	2,000,004	2,000,000	2,800,004	2,200,000	2,500,000
(4660) 1% Retiree Health	98,175	97,148	121,646	120,000	126,629	135,000	165,000
(4670.10) Prior Year Recovered Costs / Reimbursements-PD - Prior Yr F	23,716	37,531	11,449	15,000	12,356	15,000	15,000
(4670.20) Prior Year Recovered Costs / Reimbursements-Fire - Pr Yr Rc	102,012	80,868	12,324	0	9,596	10,000	100,000
(4670.30) Prior Year Recovered Costs / Reimbursements-Finance	0	13,134	0	0	0	0	0
(4680.10) Current Year Recovered Costs / Reimbursements-PD - Currer	2,647	51,979	31,430	30,000	16,175	30,000	15,000
(4680.20) Current Year Recovered Costs / Reimbursements-Fire Curren	19,989	26,425	989	5,000	9,596	10,000	50,000
(4700) Rents and Concessions Fees	9,957,345	16,426,293	18,689,044	18,023,000	18,208,551	19,405,800	19,780,800
(4700.20) Rents and Concessions Fees-Pool Tables	1,516	0	0	0	0	0	0
(4198) Miscellaneous Grants	1,306,974	37,688	160,081	0	89,325	25,000	16,200
(4198.10) Miscellaneous Grants-CalFire Wildfire Prevention	0	0	198	109,000	40,530	109,000	68,300
(4198.11) Miscellaneous Grants CalFire Foundation	0	0	0	15,000	14,967	15,000	0
(4198.12) Miscellaneous Grants-SHSP	0	0	0	0	0	0	57,000
(4198.13) Miscellaneous Grants Dept of Hsg & Comm Dev PLHA Prgm	0	0	0	900,602	345,713	900,600	499,400
(4198.14) Miscellaneous Grants Prop 64 Public Hlth & Sfty	0	0	0	1,279,000	69,856	1,279,000	1,209,000
(4198.15) Miscellaneous Grants-Cal OES	0	0	0	0	368,097	2,211,745	1,843,700

City of Montebello
Citywide (All Funds) Summary
Revenue by Object Code
FY 2019-20 - FY 2025-26

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	2024-25 Adopted Budget	FY 2025-26 ADOPTED BUDGET
(4198.16) Miscellaneous Grants-FEMA-HMGP	0	0	0	0	57,189	0	138,100
(4198.17) Miscellaneous Grants-Sustainable Transp Planning	0	0	0	0	0	0	0
(4198.18) Miscellaneous Grants-State Homeland Security Program	0	0	0	0	0	0	153,600
(4198.20) Miscellaneous Grants-Assistance to Firefighters	0	0	0	183,850	0	180,000	183,850
(4198.21) Miscellaneous Grants State of CA Outdoor Equity Grant	0	0	0	11,310	24,005	115,800	115,000
(4198.22) Miscellaneous Grants-SAFER-Fire	0	0	0	0	620,297	1,883,625	2,500,000
(4198.23) Miscellaneous Grants-LEMHWA - Mental Hlth Wellness	0	0	0	0	0	197,250	197,250
(4198.24) Miscellaneous Grants-SGVCOG Hsng Linkage Pilot Prog	0	0	0	0	22,966	0	0
(4198.26) Miscellaneous Grants-SCAG- SCP Active Transportation	0	0	0	0	0	0	362,500
(4198.30) Miscellaneous Grants-Interim Housing Ser (CCOGIHS)	0	0	0	876,000	0	876,000	963,000
(4198.32) Miscellaneous Grants-Energy Efficiency Conservation	0	0	0	0	0	0	0
(4198.40) Miscellaneous Grants-Cal-ICH Encampment Res Funding	0	0	74,656	1,168,774	320,920	1,168,774	403,000
(4198.50) Miscellaneous Grants-Tobacco Grant Program	0	0	0	0	0	0	317,200
(4198.80) Miscellaneous Grants-Reggie Park	20,328	0	7,614	0	0	0	0
(4198.81) Miscellaneous Grants-City Park	58,175	34,965	58,333	0	-18,989	0	0
(4198.82) Miscellaneous Grants-Proposition 68 Per Capita Fund	0	159,553	47,418	0	0	11,500	11,500
(4198.83) Miscellaneous Grants-DOJ - COVID	0	4,694	15,963	0	0	0	0
(4198.84) Miscellaneous Grants-Bulletproof Vest Grant	0	7,728	5,284	0	0	0	21,600
(4198.85) Miscellaneous Grants-Systemic Safety Analysis Report	0	90,945	127,029	0	0	0	7,100
(4198.86) Miscellaneous Grants-CHP Cannabis Tax Fund Grant Prog	0	0	0	0	49,644	90,000	32,800
(4198.87) Miscellaneous Grants-CalRecycle - SB1383 Org Waste	0	0	0	0	62,325	257,000	90,000
(4198.88) Miscellaneous Grants-DHS-FEMA	0	13,052	120,021	0	0	0	0
(4198.89) Miscellaneous Grants-SGVRHT Operation Stay Safe	0	349,601	426,449	0	0	0	56,000
(4198.90) Miscellaneous Grants-ATP Grant	1,206,941	0	262,361	0	0	0	0
(4198.91) Miscellaneous Grants-SB2 Planning Grant - Gen Plan	0	310,000	0	0	0	0	0
(4198.92) Miscellaneous Grants-LEAP Grant - General Plan	0	262,477	37,524	0	0	0	0
(4198.93) Miscellaneous Grants-GCCOG Homeless Grant	0	337,080	0	0	0	0	0
(4198.94) Miscellaneous Grants-SGVCOG Homeless Grant	0	214,503	50,000	50,000	0	50,000	0
(4198.95) Miscellaneous Grants-HSIP Cycle 7	1,317	3,062	20,048	0	2,605	0	764,500
(4198.96) Miscellaneous Grants-Oil Payment Program (OPP) Grant	7,628	0	8,555	0	4,866	15,000	15,000
(4198.97) Miscellaneous Grants-OTS Grants	26,617	141,614	74,963	0	87,099	75,000	110,000
(4198.98) Miscellaneous Grants-CalRecycle Grant	15,892	0	13,090	0	15,860	15,000	15,000
(4198.99) Miscellaneous Grants-STPL	0	95,000	0	0	0	0	0
(4300.10) Other Financing Sources-Bond Proceeds	0	0	9,394,502	0	0	0	0
(4300.20) Other Financing Sources-Bond Premiums	0	0	0	0	0	0	0
(4300.30) Other Financing Sources-Capital Lease	0	0	0	0	0	0	0
(4300.40) Other Financing Sources-Notes Payable	5,785,000	0	0	0	11,911,265	0	0
(4610) Interest on Notes Receivable	0	0	0	0	0	0	0
(4999) Transfer In	0	0	0	0	0	0	0
(4999.10) Transfer In-from Retirement Fund	10,964,712	11,040,589	11,713,405	11,696,100	12,061,895	12,096,100	12,687,000
(4999.15) Transfer In-from Transit Fund	0	0	0	0	0	0	500,000
(4999.20) Transfer In-from Gas Tax Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000
(4999.25) Transfer In-From George Miller	0	0	0	0	0	0	90,000
(4999.30) Transfer In-from General Fund	471,300	0	3,749,876	1,000,000	856,748	6,400,000	1,000,000
(4999.40) Transfer In-from Corporate Shop Fund	0	0	0	0	0	0	0
(4999.50) Transfer In-from Water Fund	0	0	16,293,058	0	47	0	0
(4999.51) Transfer In-Golf	0	0	0	0	8,167,876	0	0
(4999.52) Transfer In-from Topgolf	0	0	1,278,747	0	783,140	0	0
(4999.55) Transfer In - Grants fund	0	0	0	0	0	0	0
(4999.60) Transfer In-from Debt Service fund	16,803	0	0	0	0	0	0
(4999.65) Transfer In-from Measure M	594,500	599,293	598,450	597,300	597,129	595,700	598,700
(4999.70) Transfer In-from Measure R	527,250	527,844	528,005	527,900	527,704	532,300	531,100
(4999.75) Transfer In-from Prop C	707,388	708,779	709,526	704,800	704,606	704,600	709,000
(4999.80) Transfer In-From Capital Improvement Fund	31,391	0	0	0	0	0	0
(4999.85) Transfer In-from Hotel Enterprise Funds	0	0	0	0	2,000,000	0	0
GRAND TOTAL	**173,002,086**	**195,419,401**	**264,458,051**	**208,909,686**	**232,497,283**	**224,476,069**	**211,159,000**

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City of Montebello
Citywide (All Funds) Summary
Expenditures by Fund
FY 2020-21 - FY 2025-26

Fund #	Fund Description	FY 2020-21 Actuals	FY 2021-22 Actuals	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100	General	69,385,371	66,316,193	80,241,997	72,687,450	85,884,581	76,100,900	83,552,400
200	Highway Users Tax	916,251	1,241,579	1,886,207	1,128,400	1,188,364	3,254,100	2,897,300
201	SB1 - Road Maint. & Rehab. (RMRA	847,938	1,743,445	3,342,453	2,223,400	23,400	1,124,100	1,925,300
202	SB1 - Transit-State of Good Repairs (STA/SGR	168,459	610,832	176,795	23,400	1,115,437	24,100	25,300
205	Retirement	11,098,421	11,231,589	12,161,784	12,337,900	12,165,881	13,124,400	14,461,600
210	Prop A - Streets	61,742	133,683	424,073	3,129,800	194,562	439,900	3,925,100
215	Prop C - Streets	1,967,247	980,127	775,606	2,427,400	2,728,393	2,296,800	2,896,900
220	Measure R - Streets	4,752,740	1,815,834	1,486,627	2,025,400	572,080	2,029,900	3,409,900
221	Measure A - Parks	-	37,688	260,376	1,803,850	116,721	1,908,700	1,413,800
222	Measure M Streets	5,141,828	2,398,738	1,743,554	2,603,100	626,536	2,826,600	3,327,800
223	TDA - Sidewalks	56,315	1,785	46,547	-		163,300	-
229	Mesure W - SCW	700,000	869,375	817,172	861,900	956,693	822,900	1,064,100
230	Drug Enforcement - Asset Forfeitures	450,343	473,863	892,900	1,476,550	449,799	122,900	117,600
235	Supplemental Law Prop. 72	320,338	161,285	102,585	7,300	10,974	232,500	282,900
240	Justice Assistance Grants (JAG	-		12,010	-	13,239	20,000	16,200
241	Inmate Welfare Fund		16,943					
245	Air Quality Management District Grant (AQMD	494,050	19,134	19,904	20,800	13,210	123,000	118,300
250	Park Development	-			-			-
251	Tobacco Grant Program							317,200
255	Community Development Block Grants (CDBG	939,720	1,146,146	1,041,105	2,012,500	818,845	1,544,100	1,164,300
260	HOME funds	7,188	38,764	63,458	998,250	37,682	1,796,600	1,947,400
262	Cal OES EOC Program					368,097	2,229,245	361,300
263	Sewer Infrastructure Improvement						2,103,500	2,100,000
264	George Miller Estate Donation	55,354	73,226	7,332	83,300	5,486	71,500	90,000
265	Grants	3,308,714	1,655,519	1,132,369	1,567,277	873,179	2,405,375	1,949,750
266	Interim Housing Services (CCOGIHS)				857,900	-	876,000	963,000
267	Cal-ICH- Encampment Res Funding			74,509	1,168,774	321,067	1,180,774	273,600
268	Prop 64 Public Hlth & Sfty				1,279,000	69,856	1,255,600	1,167,500
269	SAFER-Fire					620,297	1,901,125	2,423,400
270	Transit Grants	2,480,676	2,780,211	1,664,829	-	1,357,220	-	-
300	Prop A Exchange	31,391			-			
310	Golf Course Renovation Project			13,355,075	15,000,000	18,112,999	15,000,000	-
312	TopGolf Project			(33,218,636)	-	35,656,742	4,292,300	5,053,300
320	Solar-Roof-HVAC Project			2,817,407		6,951,240	3,000,000	3,000,000
325	Information Technology Upgrades			3,653,045	1,000,000	1,046,522	2,000,000	1,500,000
410	Debt Service	11,051,073	11,046,157	13,741,288	14,548,900	14,516,128	11,056,600	10,558,400
500	Trust & Agency	1,232,470	306,420	186,775	205,000	226,550	250,000	354,700
600	Transit	40,628,675	25,889,252	36,610,605	38,395,050	37,368,498	38,401,700	37,805,500
605	Water	2,296,631	2,343,197	18,683,618	-	47	-	-
610	Golf	2,870,419	2,735,237	(9,969,003)	1,466,800	(14,548,506)	4,350,600	3,957,700
620	Hilton	3,367,169	5,088,671	5,944,554	5,902,800	6,346,888	6,144,200	6,670,700
625	Home2Suites	7,993,039	9,782,114	11,157,032	10,027,700	13,958,019	10,718,900	13,620,100
700	Self Insurance	7,971,766	14,959,332	12,951,438	8,374,900	13,717,105	9,138,700	9,633,800
800	Successor Agency	1,652,339	3,440,898	1,243,577	5,758,300	12,083,782	2,538,500	1,816,900
810	Housing Authority Successor	41,733	25,083	300	22,800	300	300	-
900	Capital Assets Fund	3,150,468	3,401,001	3,771,600	1	19,773,443		
	Grand Total	**185,439,868**	**172,763,321**	**189,302,867**	**211,425,904**	**275,741,356**	**226,869,719**	**226,163,050**

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City of Montebello
Citywide (All Funds) Summary
Expenditures by Major Category
FY 2020-21 - FY 2025-26

Major Category	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	FY 2025-26 ADOPTED BUDGET
Salaries	34,799,854	37,826,465	42,973,768	48,808,405	48,335,180	48,618,600
Overtime	5,418,952	5,607,457	6,273,700	5,723,100	7,187,645	6,658,950
Benefits	11,352,426	10,302,129	11,162,834	11,152,900	12,012,723	11,820,700
Retirement	6,040,328	6,277,545	7,152,305	7,438,550	7,408,999	8,198,200
Supplies, Maintenance, Etc.	2,286,359	3,033,069	3,298,257	3,328,450	3,409,145	4,025,300
Machinery and Equipment	1,233,181	1,580,573	4,463,164	2,242,150	2,890,023	2,027,800
Travel - Training - Conferences	252,482	321,280	422,657	500,000	608,828	540,900
Contract Services	28,483,021	27,014,902	64,694,731	46,243,846	90,599,372	59,201,069
CDBG Specific	186,828	341,891	304,623	627,900	76,148	105,300
Bank-Credit Card Fees	77,538	118,658	114,809	114,750	111,627	121,800
Insurance	9,748,944	13,877,994	11,717,460	11,157,600	14,262,986	12,363,400
Utilities	4,225,952	4,763,728	4,640,508	3,908,800	4,587,707	4,444,400
Vehicle Maintenance - Fuel	2,937,418	3,192,120	3,511,152	4,786,500	3,390,430	3,720,800
Other - Miscellaneous	25,619,176	16,898,947	26,729,248	3,314,400	50,541,328	3,681,200
Overhead - Indirect Costs	3,480,258	4,360,226	4,508,122	5,212,200	5,159,599	5,349,900
Debt - Financing	19,337,235	19,797,007	-22,562,772	32,140,500	22,441,099	30,981,900
Capital	16,346,571	4,272,823	-15,272,765	8,899,750	-15,112,753	9,380,800
Non-Operating Transfers	13,613,343	13,176,504	35,171,066	15,826,100	17,831,268	15,628,700
Grand Total	**185,439,866**	**172,763,318**	**189,302,867**	**211,425,901**	**275,741,354**	**226,869,719**

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City of Montebello
Citywide (All Funds) Summary
Expenditures by Object Code
FY 2020-21 - FY 2025-26

Object Code / Description	2020-21 Actuals	FY 2021-22 Actuals	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2025-26 ADOPTED BUDGET
(5000) Salaries	0	0	0	0	-628	0
(5000.10) Salaries-Regular Salaries	32,851,767	35,777,269	40,851,470	46,549,205	45,847,567	46,232,000
(5000.20) Salaries-Regular Hourly	1,243,650	983,735	1,011,852	964,400	1,073,355	1,111,400
(5000.30) Salaries-Limited Hourly	678,519	1,044,473	1,089,896	1,273,600	1,373,945	1,253,000
(5000.40) Salaries-Stipend	25,917	20,988	20,550	21,200	25,940	22,200
(5000.90) Salaries-Retention-Recruitment Bonus	0	0	0	0	15,000	0
(5010.10) Overtime-Full-Time	4,243,500	4,234,962	4,482,677	4,081,100	5,820,221	5,340,250
(5010.20) Overtime-Part-Time	36,277	27,220	30,180	16,000	28,473	30,000
(5010.30) Overtime-Limited Part-Time	14,581	4,640	13,012	1,000	4,285	3,700
(5010.40) Overtime-FLSA Overtime	90,466	107,060	124,296	125,000	127,646	130,000
(5010.41) Overtime-Constant Staffing	1,034,128	1,233,575	1,623,535	1,500,000	1,207,019	1,155,000
(5100.10) Fringe Benefits-FICA/MEDICARE	1,889,578	2,115,084	2,384,164	2,694,150	2,647,677	2,507,600
(5100.20) Fringe Benefits-Compensation Insurance	4,576,755	3,718,512	4,229,099	4,159,400	4,375,285	4,437,000
(5100.30) Fringe Benefits-Unemployment Insurance	390,987	50,008	4,677	0	56,337	0
(5100.40) Fringe Benefits-Health Insurance	3,869,897	3,804,177	3,833,226	3,670,450	4,267,626	4,099,400
(5100.50) Fringe Benefits-Uniform Allowance	225,018	224,071	226,750	253,800	224,207	287,400
(5100.60) Fringe Benefits-Tool Allowance	11,675	15,625	11,700	15,000	11,400	17,000
(5100.70) Fringe Benefits-Auto Allowance	0	82	0	0	0	0
(5100.75) Fringe Benefits - LTD/STD	178,163	181,448	199,005	191,300	160,870	211,800
(5100.80) Fringe Benefits-Vision	44,692	36,424	48,012	14,900	51,101	48,700
(5100.85) Fringe Benefits - Dental	100,644	114,968	121,623	112,100	129,615	127,800
(5100.90) Fringe Benefits-Life	25,765	33,153	32,336	33,400	34,878	34,000
(5100.95) Fringe Benefits - 457(b) ER Contribution	39,252	8,578	67,385	8,400	12,841	13,100
(5100.96) Fringe Benefits-401(a) ER Contribution	0	0	4,858	0	40,886	36,900
(5300) Retirement	0	0	0	0	2,760	0
(5300.10) Retirement-Retiree Benefits	961,991	1,042,477	1,059,532	1,092,000	1,039,926	1,038,700
(5300.15) Retirement - Retiree Insurance	306,710	496,461	368,575	330,000	320,949	279,000
(5300.20) Retirement-PERS employer costs	4,385,967	4,545,378	5,265,137	5,375,050	5,947,718	5,865,500
(5300.25) Retirement - PERS employee pickup	253,154	0	0	0	6,723	0
(5300.26) Retirement - Unfunded Liability payment	0	62,849	366,390	500,000	0	901,000
(5300.30) Retirement-401 a(h) First Mercantile	19,840	23,835	15,435	26,500	15,905	14,000
(5300.40) Retirement-Replacement Benefit Fund	112,665	106,545	77,236	115,000	75,018	100,000
(5300.50) Retirement-PARS	0	0	0	0	0	0
(6000) Supplies	6,348	731	571	0	6,932	0
(6000.10) Supplies-Office Supplies	83,370	188,159	200,438	132,300	289,649	202,600
(6000.20) Supplies-Non-Durable	974,119	1,140,352	1,375,615	1,404,400	1,147,139	1,499,600
(6000.30) Supplies-Janitorial	216,110	294,693	326,520	278,200	306,997	372,000
(6000.40) Supplies-Durable	297,702	400,585	439,163	442,400	482,002	801,300
(6000.50) Supplies-Medical	117,969	162,806	160,519	192,600	158,511	190,500
(6016) Uniform Expense	140,097	298,764	147,694	176,550	341,671	216,500
(6025) Advertising/Printing Services	175,424	264,324	328,361	388,950	341,611	389,500
(6030) Dues & Subscriptions	227,962	253,805	297,402	294,350	311,388	328,700
(6060) Mail/ Postal Expense	30,317	21,508	20,295	7,000	21,197	19,600
(6075) Preventive Maintenance	0	0	0	0	0	0
(6075.10) Preventive Maintenance-Fire Extinguisher	15,973	7,341	1,680	11,700	2,049	5,000
(6087) Property Maintenance	970	0	0	0	0	0
(6010) Machinery & Equipments	0	0	174	0	529	0
(6010.10) Machinery & Equipments-Machinery & Equipment	669,832	1,025,346	605,067	796,550	956,770	727,000
(6010.20) Machinery & Equipments-Office Equipment	4,232	1,928	8,481	3,500	11,305	2,000
(6010.30) Machinery & Equipments-Small Tools	7,397	7,309	28,220	47,000	16,241	55,500
(6010.40) Machinery & Equipments-Computer Software	384,018	389,609	1,859,226	539,450	632,237	595,100
(6010.50) Machinery & Equipments-Computer Hardware	139,287	156,381	1,961,996	855,650	899,317	648,200
(6010.60) Machinery & Equipments-Personal Protective Equipment	28,415	0	0	0	373,624	0
(6012) Education Reimbursement	15,475	28,866	35,534	30,000	42,104	40,000
(6014) Training	179,607	156,820	228,909	232,500	297,224	292,600
(6020) Travel & Meetings	57,400	135,594	158,215	237,500	269,500	208,300
(6040) Contract Services	0	0	2,101	0	5,900	0
(6040.05) Contract Services - Rubbish	4,034,954	4,175,133	4,491,251	4,707,600	4,657,178	4,814,600
(6040.10) Contract Services-Outside Contracts	15,618,495	11,304,043	28,808,593	17,909,321	56,993,640	28,129,544
(6040.11) Contract Services - Workers Compensation - General	257,282	215,750	215,417	171,600	180,000	171,600
(6040.12) Contract Services - Workers Compensation - Transit	3,669	853	0	63,500	0	63,500
(6040.13) Contract Services - Liability - General	94,971	107,265	83,049	65,100	76,480	65,100
(6040.14) Contract Services - Liability - Transit	537	538	0	24,100	0	24,100
(6040.15) Contract Services - Tree Trimming	402,340	402,198	390,000	400,000	398,300	400,000
(6040.20) Contract Services-Landscaping Services	522,118	410,724	440,301	464,500	523,250	499,500
(6040.25) Contract Services - Graffiti Removal Services	443,257	460,579	499,029	550,000	561,816	600,000
(6040.30) Contract Services-Street Sweeping	773,064	837,409	964,252	965,000	1,001,899	975,000

City of Montebello
Citywide (All Funds) Summary
Expenditures by Object Code
FY 2020-21 - FY 2025-26

Object Code / Description	2020-21 Actuals	FY 2021-22 Actuals	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2025-26 ADOPTED BUDGET
(6040.35) Contract Services - Custodial Services	328,717	349,240	555,567	547,500	509,096	590,500
(6040.40) Contract Services-Rec Activity Instructor Services	500	43,601	60,430	117,000	64,102	110,400
(6040.45) Contract Services - Sewer Maintenance	485,233	1,180,092	1,377,222	615,225	211,052	2,715,225
(6040.46) Contract Services-Storm Drain Maintenance	0	0	0	0	0	0
(6040.50) Contract Services-Street Maintenance	500,186	537,491	613,358	380,000	472,750	380,000
(6040.55) Contract Services - Water System Maintenance	617,677	492,926	1,844,064	0	6,967	0
(6040.60) Contract Services-Building Maintenance/Repairs	609,654	559,398	923,802	1,029,400	1,427,849	1,148,400
(6040.65) Contract Services - Equipment/Software Maint-Repair	868,707	563,063	567,946	616,000	649,893	631,000
(6040.70) Contract Services-Rental- Building & Equipment	19,843	34,836	4,418	46,000	53,375	60,500
(6040.75) Contract Services - Legal Services	938,000	957,349	1,441,952	1,057,500	1,365,357	1,097,500
(6040.76) Contract Services - Legal Services-Liability General	116,665	163,526	30,592	128,000	54,196	119,000
(6040.77) Contract Services - Legal Services-Liability Transit	0	0	0	0	0	0
(6040.80) Contract Services-Engineering Services	338,349	458,713	5,520,764	5,500,000	2,114,678	5,350,000
(6040.85) Contract Services - Towing Services	7,790	4,475	7,950	12,000	10,745	13,000
(6040.90) Contract Services-Audit Services	91,437	122,268	54,982	171,500	89,535	114,000
(6040.91) Contract Services-Credit Card Service Fee	0	39,871	17,405	0	7,138	0
(6040.95) Contract Services - Other Professional Services	1,409,576	3,593,562	14,360,828	10,503,000	17,728,415	10,761,700
(6040.96) Contract Services-Engineering Design Service	0	0	587,300	200,000	202,076	366,900
(6040.97) Contract Services-Construction Mgmt and Inspection	0	0	832,159	0	1,233,685	0
(6044.10) CDBG-CV-Administration	0	8,429	5,363	101,000	2,963	0
(6044.11) CDBG-CV-Mtb Asistance Program (MCAP)	107,401	189,883	126,023	212,200	5,284	0
(6044.12) CDBG-CV-Rental/Utility Assistance (MCAP)	26,302	33,253	0	0	0	0
(6044.13) CDBG-CV-Mrtge Relief Counseling (MCAP)	0	0	0	0	0	0
(6044.14) CDBG-CV-YMCA Montebello/Commerce	25,000	0	0	0	0	0
(6044.15) CDBG-CV-Mexican American Opp Foundation	25,000	24,525	0	0	0	0
(6044.16) CDBG-CV-Heart of Compassion	3,125	23,993	72,909	73,000	0	0
(6044.17) CDBG-CV-Senior Food Distribution - P&R	0	0	0	0	0	0
(6044.18) CDBG-CV-Business Assistance - CCEDA	0	0	0	0	0	0
(6046) CDBG - Administration	0	22,485	25,328	105,600	17,696	0
(6047) CDBG - Heart of Compassion	0	11,493	30,000	15,200	15,208	0
(6048) CDBG - YMCA	0	15,000	25,000	15,600	14,996	0
(6049) CDBG - Housing Rights Center	0	12,830	20,000	20,000	20,000	20,000
(6051) Commercial Fascade Program	0	0	0	85,300	0	85,300
(6084) Bank fees	0	636	1,183	0	2,059	0
(6084.10) Bank fees-Bank Analysis charges	23,635	32,082	14,596	27,000	567	0
(6084.20) Bank fees-Credit card charges	37,756	56,664	66,362	52,750	75,262	86,800
(6084.30) Bank fees-Cash Vault Adjustment fees	0	0	0	35,000	0	0
(6084.40) Bank fees-HDL Business License Admin	16,147	29,277	32,669	0	33,739	35,000
(6032) Insurance	963,175	1,089,919	1,291,659	1,856,600	1,798,114	2,391,300
(6032.10) Insurance-Workers Compensation	217,982	279,617	341,593	389,000	510,750	399,100
(6032.20) Insurance-WC-Transit (inactive)	54,364	60,369	0	0	0	0
(6035.10) Incurred Claims-Workers Compensation	2,417,944	3,262,490	3,983,892	2,444,000	4,340,423	2,576,000
(6035.20) Incurred Claims-Liability	1,720,854	4,477,345	1,401,654	1,222,000	2,100,984	1,149,000
(6065) Liability Insurance	4,374,625	4,708,254	4,698,662	5,246,000	5,512,715	5,848,000
(6050) Utility Services	0	80	0	0	0	0
(6050.10) Utility Services-Electricity Usage	2,181,759	2,500,981	2,684,448	2,470,000	2,605,740	2,435,800
(6050.20) Utility Services-Water Usage	1,197,306	1,272,395	747,484	471,400	952,162	1,069,500
(6050.30) Utility Services-Telephone Services	307,813	326,482	314,324	303,900	331,441	291,500
(6050.40) Utility Services-Cellular Services	167,184	186,332	241,926	218,300	259,024	241,800
(6050.50) Utility Services-Gas Usage	120,312	204,798	380,707	190,700	173,514	165,100
(6050.60) Utility Services-Cable	6,115	8,723	13,180	14,400	14,105	12,200
(6050.65) Utility Services - Internet	112,520	137,252	129,534	119,200	121,473	100,400
(6055) Copier Repair/Services	132,942	126,686	128,905	120,900	130,746	128,100
(6070) Fuel	0	340	472	0	70	0
(6070.10) Fuel-Regular Unleaded Fuel	816,500	1,167,209	994,929	932,500	705,672	913,800
(6070.20) Fuel-Diesel	55,709	75,047	142,862	196,400	131,592	161,900
(6070.30) Fuel-CNG	246,017	414,323	564,460	750,000	373,131	575,000
(6070.31) Fuel - Electricity for CNG	180,706	137,529	254,374	450,000	289,195	300,000
(6070.40) Fuel-Propane	2,066	234	231	2,400	0	2,400
(6070.50) Fuel-Electricity for Buses	15,455	78,813	0	50,000	0	10,000
(6080) Vehicle Maintenance/Expenses	0	0	0	0	560	0
(6080.10) Vehicle Maintenance/Expenses-Oil	69,501	52,390	62,674	110,500	75,961	110,000
(6080.20) Vehicle Maintenance/Expenses-Coolant	7,508	18,691	19,559	20,000	13,370	2,000
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	481,278	464,794	543,763	538,500	886,466	628,500
(6080.40) Vehicle Maintenance/Expenses-Bus Repair & Services	501	8,666	0	815,000	58,835	0
(6080.50) Vehicle Maintenance/Expenses-Bus Parts	1,020,651	744,689	731,776	850,000	813,064	970,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	33,928	19,654	186,942	62,200	35,101	32,200

City of Montebello
Citywide (All Funds) Summary
Expenditures by Object Code
FY 2020-21 - FY 2025-26

Object Code / Description	2020-21 Actuals	FY 2021-22 Actuals	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2025-26 ADOPTED BUDGET
(6080.70) Vehicle Maintenance/Expenses-Auto Body Repair	4,876	0	0	0	0	0
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	2,722	9,741	9,109	9,000	7,413	15,000
(6005) Inventory Variance	0	0	0	0	0	0
(6005.10) Inventory Variance-Regular	-125,111	116,906	-63,635	0	41,389	0
(6005.20) Inventory Variance-Fuel	265,386	192,346	401,692	0	123,272	0
(6036) Settlements	0	125,000	2,100,000	0	2,442,500	0
(6041) Hilton Program Fees	288,327	567,496	571,095	545,000	568,424	550,000
(6042) Hilton Franchise Fees	447,481	699,847	887,159	765,000	880,543	785,000
(6043) Food and Beverage Costs	290,175	995,391	1,543,673	950,000	1,544,490	1,150,000
(6045) Election Expense	107,563	64	196,045	0	6,918	180,000
(6081) Permits and Fees	69,595	91,532	129,018	86,700	118,306	66,200
(6083) Furniture & Fixtures Purchases	92,451	21,389	23,553	20,000	80,618	0
(6085) Water Purchase Resale	900,437	991,414	805,958	0	0	0
(6090) Carpool Incentive	8,636	9,985	12,062	10,000	8,110	12,000
(6095) Safety Program	3,816	2,731	1,950	8,000	7,975	18,000
(7005) Loss on Disposal	52,957	2,937	60,616	0	16,978,743	0
(7010) Depreciation Expense	10,346,699	9,853,529	10,225,586	0	10,649,986	0
(7011) GASB 68 Pension Expense	8,753,770	-3,354,361	3,541,013	0	0	0
(7012) Distribution to taxing entities	0	0	0	0	11,740,760	0
(7026) Promotions	128,942	203,174	437,880	357,000	473,549	350,000
(7050) Miscellaneous Expense	1,310,816	2,659,672	1,113,116	196,000	633,101	117,000
(7050.10) Miscellaneous Expense-Credit Card Purchases (Clearing)	0	0	0	0	0	0
(7051) Prop A exchange	0	0	0	0	0	0
(7052) Commission	249,767	382,929	614,139	374,000	1,067,486	450,000
(7053) Bad-debt Expenses	306,781	25,408	6,123	2,700	1,291	3,000
(7054) Fuel Island share use	5,998	4,220	2,524	0	8,413	0
(7111.10) Accrued IBNR (incurred but not reported) expense-Workers' Compe	1,469,337	4,292,572	2,619,724	0	1,214,408	0
(7111.20) Accrued IBNR (incurred but not reported) expense-Liability	-512,232	-380,141	1,493,092	0	1,951,047	0
(7121) GASB 75 - OPEB expense	1,157,586	-605,094	6,865	0	0	0
(7120) Administrative Costs	3,464,463	4,343,225	4,508,122	5,197,200	5,159,599	5,344,900
(7120.10) Administrative Costs-PERS Health	15,795	17,001	0	15,000	0	5,000
(7021) Principle Retirement	0	0	177,999	0	0	0
(7015) Bond Principal	5,807,746	5,876,027	6,047,124	13,351,500	6,224,373	12,120,200
(7020) Note Principal	408,015	1,060,845	778,976	1,293,200	853,077	2,468,100
(7025) Interest Expense	10,931,609	10,725,308	12,070,801	15,665,400	13,529,151	14,081,200
(7030) Issuance Costs	0	0	-43,485,173	0	0	0
(7035) Lease Payment	679,908	618,969	336,867	315,700	400,836	792,700
(7040) Rent	1,509,957	1,515,858	1,510,634	1,514,700	1,433,662	1,519,700
(7200.30) Other Financing Uses-Settlement Unfund Pension Liab	0	0	0	0	0	0
(6082) Vehicle Purchases	1,881,730	5,779,994	5,512,683	656,850	1,047,856	100,000
(7055) Capital Outlay	0	0	0	0	0	0
(7060) Acquisition	1,223,020	541,324	0	0	0	0
(7085) Land.	0	0	0	0	0	0
(7110) Capitalized Expenses	-2,210,682	-8,349,823	-23,548,547	0	-25,450,984	0
(7115) Building Improvements	1,681,041	666,211	888,472	737,700	7,860,709	807,600
(7116) Improvements Other than Building	5,119,283	3,135,325	1,799,696	7,505,200	1,205,860	8,473,200
(7117) Improvements Other Than Building - Paving the Way	8,652,179	2,499,792	74,932	0	223,807	0
(7000) Transfer Out	0	0	0	2,000,000	-450	0
(7000.10) Transfer Out-to General Fund	3,570,002	3,637,348	20,608,439	4,300,000	6,666,044	4,700,000
(7000.20) Transfer Out-to Golf Fund	503,279	6,627	2,254	0	0	0
(7000.30) Transfer Out-to Water Fund	496	0	136,697	0	0	0
(7000.35) Transfer Out - Detention Fund	0	0	0	0	0	0
(7000.40) Transfer Out-to Corporate Shop Fund	0	0	0	0	0	0
(7000.50) Transfer Out-to Equipment Reserve Fund	0	0	0	0	0	0
(7000.55) Transfer Out - Prop C	5,602	0	0	0	0	0
(7000.60) Transfer Out-to CDBG	0	0	0	0	0	0
(7000.61) Transfer Out-to HOME	0	0	0	0	17,875	0
(7000.65) Transfer Out-to Measure M	5,601	0	0	0	0	0
(7000.70) Transfer Out-Measure R	5,601	0	0	0	0	0
(7000.80) Transfer Out-to Debt Service	9,522,763	9,532,529	10,810,497	9,526,100	10,308,429	9,528,700
(7000.85) Transfer Out-to Info Tech Upgrades	0	0	3,613,179	0	838,873	1,400,000
	185,439,867	**172,763,320**	**189,302,872**	**211,425,901**	**275,741,355**	**226,869,719**

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City of Montebello
General Fund Revenue Detail (by Object Code)
FY 2020-21 - FY 2025-26

Object Code - Fund Description	FY 2020-21 Actuals	FY 2021-22 Actuals	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(3000.10) General Government-LA County Library Fees	17,160	8,099	17,160	32,000	17,160	18,000	18,000
(3000.20) General Government-Cell Tower Revenue	178,126	176,070	178,143	183,000	193,024	183,000	183,000
(3000.25) General Government-LA RICS First Net Site - AT&T	-	76,135	41,499	38,000	69,466	40,000	40,000
(3000.30) General Government-NSF Fees	283	578	578	500	358	500	500
(3000.35) General Government - Seismic Mapping Fee (SMIP)	6,745	8,116	12,659	15,000	3,824	10,000	15,000
(3000.40) General Government-Natural Gas Storage	-	-	-	-		-	-
(3000.45) General Government - Zoning and Subdivision	137,648	141,357	83,269	150,000	105,716	125,000	125,000
(3000.50) General Government-Copying Services	2,051	1,707	9,070	2,000	1,694	2,000	3,000
(3000.55) General Government - Environmental Impact Report	79,610	54,434	44,434	50,000	51,135	50,000	50,000
(3000.65) General Government - Miscellaneous Filing Fees	11,500	101	-	-		-	-
(3000.70) General Government-Sale of Stamps	21	-	-	-		-	-
(3000.70) General Government-Sub-Divisions					3,207		-
(3000.80) General Government-City Facility Rentals	(3,974)	154,075	194,478	190,000	176,420	190,000	190,000
(3000.85) General Government - Building Special Revolving Fund	967	1,498	(267)	1,000	(216)	-	-
(3000.95) General Government - Abandon/Vacant Property Fees	360	5,160	960	5,000	1,680	1,000	5,000
(3000.96) General Government-Covenant & Agreement	-	-	543	-		-	-
(3006.10) Credit-Debit Card Transaction Fees-Finance	44,253	72,030	82,432	80,000	97,141	100,000	150,000
(3006.11) Credit-Debit Card Transaction Fees - Police	795	-	-	-		-	-
(3006.12) Credit-Debit Card Transaction Fees - Recreation	732	5,347	5,193	6,000	1,468	6,000	-
(3010.70) General-Administrative Citation Fees	3,000	9,900	4,400	2,500	23,220	12,000	20,000
(3010.71) General-Administration Decision Fee	977	-	-	-		-	-
(3010.80) General-Street Banners	1,710	3,545	2,090	3,000	1,140	3,000	1,300
(3010.85) General - Engineering Fees	19,557	22,913	46,516	25,000	356,848	150,000	25,000
(3010.90) General-Resale Inspection Fees	-	-	(368)	-		-	-
(3010.95) General - Sign Removal Fees	-	-	-	-		-	-
(3015.10) General Development Fee-Agr. 3163 Outfront Media	70,623	78,350	97,037	85,000	94,699	85,000	95,000
(3015.15) General Development Fee - Agr. 3158 Clear Channel Outdoor	112,500	71,250	85,000	85,000	85,000	85,000	85,000
(3015.16) General Development Fee - Agr. 3158A Becker Billboard	76,250	68,750	65,000	77,000	81,667	77,000	85,000
(3015.17) General Development Fee-Agr. 3816 Becker Billboard	-	20,000	-	20,000	28,006	25,000	30,000
(3015.18) General Development Fee-Development Tax Fee	203,330	21,200	129,230	100,000	131,467	125,000	135,000
(3015.20) General Development Fee-Agr 4032 Clear Channel Outdoor	-	-	-	20,000	73,333	40,000	40,000
(3015.21) General Development Fee-Agr 4033 Clear Channel Outdoor	-	-	-	20,000	73,333	40,000	40,000
(3015.22) General Development Fee-Agr 4034 Clear Channel Outdoor	-	-	-	10,000		10,000	10,000
(3015.23) General Development Fee-Art in Public Places							-
(3015.24) General Development Fee-Agr. 4221 Pacific Media Sthwst							90,000
(3030.50) Police Related Fees-Miscellaneous Court Fees	3,189	4,760	1,780	2,000	1,361	2,000	1,000
(3030.60) Police Related Fees-Booking Fees - Other Agency	-	323	-	-		-	-
(3030.70) Police Related Fees-Booking Fees - Montebello	-	-	-	-		-	-
(3030.80) Police Related Fees-Police Department Services	113,246	103,506	129,901	110,000	118,753	125,000	175,000
(3030.85) Police Related Fees-Revenue From Auction	1,720	338	851	1,000	1,369	1,000	1,000
(3030.90) Police Related Fees-Restitution	10,667	12,754	15,026	12,000		5,000	-
(3040.10) Public Safety-Live Scan Fees	(3,584)	(2,870)	(4,029)	-	(7,016)	-	-
(3040.15) Public Safety-AB 109 Task Force							-
(3040.20) Public Safety-Fire Prevention Fees	-	-	-	-		-	-
(3040.30) Public Safety-Paramedic Services	752,148	749,974	547,675	750,000	781,622	775,000	800,000
(3040.40) Public Safety-Fire Plan Check	143,840	442,246	456,342	225,000	312,433	250,000	250,000
(3040.45) Public Safety-Annual Fire Inspection Fees	-	82,432	17,699	100,000	114,684	125,000	125,000
(3040.90) Public Safety-Fire Department Services	118	-	-	-		-	-
(3040.95) Public Safety - Fire ICIS Subscription Fee	208,219	481,671	402,076	370,000	342,811	370,000	425,000
(3050.10) Public Works-Waste Collection	3,468,371	4,026,636	4,320,356	4,547,600	4,495,595	4,654,600	4,898,300
(3050.20) Public Works-Stormwater Abatement	83,452	84,698	93,582	95,000	94,772	95,000	96,800
(3050.30) Public Works-Graffiti Damage Recovery	-	-	-	-		-	-
(3060) Parks and Recreation	-	(60)	-	-	885	-	-
(3060.05) Parks and Recreation-Recreation Classes	-	-	-	65,000	51,894	65,000	65,000
(3060.10) Parks and Recreation-Batting Cages	-	-	8,500	8,500	-	8,500	8,500
(3060.15) Parks and Recreation - Barnyard Zoo	-	5,135	4,345	6,000	4,740	6,000	6,000
(3060.20) Parks and Recreation-Special Event Income	-	10,236	17,058	20,000	24,384	25,000	26,300
(3060.30) Parks and Recreation-City Pool Revenue	-	11,637	11,446	40,000	52,333	40,000	55,000
(3060.40) Parks and Recreation-Recreation General	-	(168)	(454)	-		-	-
(3060.50) Parks and Recreation-Day Camp	5,960	46,557	60,628	-		-	-
(3060.60) Parks and Recreation-Play School	(275)	7,120	41,708	-		-	-
(3060.65) Parks and Recreation-Childcare	-	-	-	120,000	128,031	120,000	130,000
(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	13,960	54,171	57,611	55,000	61,559	75,000	65,000
(3060.82) Parks and Recreation - Adult Sports	-	5,692	26,120	25,000	32,054	40,000	40,000
(3060.83) Parks and Recreation - Basketball Gym	-	-	-	-		-	-
(3060.90) Parks and Recreation-Extended Childcare	(215)	3,540	15,290	-		-	-

City of Montebello
General Fund Revenue Detail (by Object Code)
FY 2020-21 - FY 2025-26

Object Code - Fund Description	FY 2020-21 Actuals	FY 2021-22 Actuals	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(3060.95) Parks and Recreation-Adaptive Programs	-	-	-	3,000	(70)	3,000	3,000
(3060.96) Parks and Recreation-Senior Services	-	-	-	10,000	1,509	10,000	10,000
(3065.01) Recreation Classes - Ballet	-	-	-	-		-	-
(3065.02) Recreation Classes - Aerobics	-	-	-	-		-	-
(3065.03) Recreation Classes - Karate	(35)	11,685	18,506	-		-	-
(3065.04) Recreation Classes - Private Swim Lessons	2,495	13,830	33,171	-		-	-
(3065.05) Recreation Classes - Salsa	-	-	-	-		-	-
(3065.06) Recreation Classes - Jr. Life Guard Lessons	-	-	-	-		-	-
(3065.08) Recreation Classes - Instrument Lessons	-	-	-	-		-	-
(3065.09) Recreation Classes - Yoga	-	25	1,195	-		-	-
(3065.10) Recreation Classes-Cooking Classes	-	-	-	-		-	-
(3065.11) Recreation Classes - Zumba	-	12,195	13,055	-		-	-
(3065.12) Recreation Classes - Art Classes	-	-	-	-		-	-
(3065.13) Recreation Classes - Misc. Dance Class	3,171	33,969	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	(30)	30	-	-		-	-
(3065.21) Recreation Classes - Soccer Class	-	-	-	-		-	-
(3065.22) Recreation Classes - Tennis Classes	-	-	-	-		-	-
(4200) Water Sales	-	46,380	568,131	175,000	186,119	200,000	210,000
(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	-	-	-	-		-	-
(3005.30) CCA Fees - Reso 18-17-Commercial Development Agreement	244,601	86,587	40,000	100,000	26,200	100,000	100,000
(3005.31) CCA Fees - Reso 18-17 - MTB Comm. Benefit Prog. (MCBPF)	201,528	464,028	1,208,056	520,000	813,611	520,000	800,000
(3005.40) CCA Fees - Reso 18-17-Change of Location,Ownership,Tra	-	-	-	-		-	-
(3005.45) CCA Fees - Reso 18-17 - Development Agr. Modification	6,200	-	-	-		-	-
(3005.50) CCA Fees - Reso 18-17-Cultivation	90,644	192,050	214,784	150,000	409,947	150,000	150,000
(3005.51) CCA Fees - Reso 18-17-Manufacturing	-	26,554	507	30,000	859	-	-
(3005.52) CCA Fees - Reso 18-17-Non-Store Retail	6,012	203,899	259,334	230,000	84,886	230,000	75,000
(3005.53) CCA Fees - Reso 18-17-Distribution	1,071	40,902	42,480	40,000	99,942	55,000	100,000
(3010.10) General-Burglar Alarm Permits	154,309	168,803	138,723	168,000	167,623	160,000	130,000
(3010.15) General - Tobacco Retailer License Fees	16,247	12,665	14,390	15,000	19,439	15,000	20,000
(3010.20) General-Business License Permits	2,885,152	2,707,999	2,945,629	3,050,000	2,832,781	3,050,000	3,125,000
(3010.30) General-Animal License	-	188,012	81,401	110,000	79,410	80,000	80,000
(3010.40) General-Annual Permits	3,591	9,442	8,449	10,000	7,562	10,000	5,000
(3010.60) General-Code Enforcement Permits	26,346	23,058	14,239	20,000	8,571	20,000	10,000
(3010.65) General - Code Enforcement Program Income	-	-	-	-		-	-
(3020.10) Contractors-Building Permits	628,072	1,284,015	1,583,039	900,000	1,206,549	900,000	1,800,000
(3020.20) Contractors-Contractors License	113,145	140,278	188,352	140,000	197,993	140,000	200,000
(3020.30) Contractors-Plumbing Permits	144,468	241,798	207,914	175,000	134,944	150,000	130,000
(3020.40) Contractors-Electrical Permits	186,877	250,685	244,069	200,000	173,978	175,000	175,000
(3020.50) Contractors-Sewer Permits	1,269	-	1,529	3,000	-	3,000	-
(3020.60) Contractors-Street and Curb Permits	343,780	256,346	347,993	225,000	23,605	200,000	200,000
(3020.70) Contractors-Mechanical Permits	133,455	515,556	449,144	250,000	277,074	250,000	250,000
(3020.80) Contractors-Other Miscellaneous Permits	15,562	11,301	3,643	15,000	11,437	15,000	10,000
(3020.90) Contractors-Plan Check Fees	295,116	431,076	733,612	500,000	551,249	500,000	1,300,000
(3020.95) Contractors-Planning Plan Review & Insp Fee	40,936	125,562	150,762	100,000	137,567	125,000	150,000
(3610) Oil Well Tax	567,145	859,320	631,825	700,000	632,000	700,000	625,000
(3030.10) Police Related Fees-Vehicle Code Fines	1,664,432	2,010,626	2,836,403	2,175,000	2,098,814	2,350,000	2,100,000
(3030.20) Police Related Fees-Parking Fines	609,926	436,917	518,592	700,000	886,869	725,000	1,250,000
(3030.40) Police Related Fees-Vehicle Impound Fees	27,429	51,959	35,011	65,000	48,614	65,000	75,000
(3500) Sales Tax	13,507,132	14,617,152	14,851,025	14,935,000	14,447,805	15,525,000	17,000,000
(3500.10) Sales Tax-Monterey Park Martketplace	1,064,486	1,378,534	1,525,665	1,300,000	1,122,969	900,000	1,100,000
(3500.20) Sales Tax-Measure H	7,698,629	9,383,293	9,974,915	9,850,000	10,087,603	10,200,000	10,500,000
(3510) Triple Flip	-	-	-	-		-	-
(3520.10) PTX - Penalties-Secured	4,236	16,331	22,522	13,000	23,283	20,000	20,000
(3530.10) Property Tax Current Year-Secured	4,550,175	4,662,929	4,953,607	5,229,000	5,483,163	5,443,000	5,550,000
(3530.20) Property Tax Current Year-Unsecured	-	44,610	84,507	57,000	31,742	60,000	50,000
(3530.30) Property Tax Current Year-Qualified Public Utility	49,471	47,581	45,876	52,000	44,810	50,000	50,000
(3540.10) Prior Year-Secured	(69,593)	202,574	(79,501)	100,000	(150,436)	-	-
(3540.20) Prior Year-Unsecured	3,123	8,140	14,432	10,000	7,540	10,000	10,200
(3545) Property Tax Residual	1,366,604	928,417	1,602,639	1,300,000	2,604,503	1,686,000	2,571,700
(3546) AB1290 - RPTTF Pass Through payments to City	219,015	254,026	271,398	275,000	328,305	350,000	367,300

City of Montebello
General Fund Revenue Detail (by Object Code)
FY 2020-21 - FY 2025-26

Object Code - Fund Description	FY 2020-21 Actuals	FY 2021-22 Actuals	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(3550) SB509-PSAF	332,997	380,632	392,086	390,000	386,992	395,000	395,000
(3555) Homeowner's Exemption (HOX)	20,104	20,095	19,789	21,000	19,061	21,000	21,000
(3640) Property Tax in Lieu of VLF	7,238,433	7,629,793	7,997,213	8,165,800	8,594,708	9,025,000	9,600,000
(3590) Transient Occupancy Tax	223,620	340,195	363,145	375,000	382,309	385,000	390,000
(3600) Property Transfer Tax	253,339	290,890	287,033	250,000	284,176	275,000	275,000
(3580.10) Franchise Tax/Fees-Cable	426,111	380,749	364,516	400,000	439,749	400,000	400,000
(3580.20) Franchise Tax/Fees-Towing	114,190	110,540	99,690	150,000	138,718	150,000	150,000
(3580.30) Franchise Tax/Fees-Electric	559,129	625,545	795,356	800,000	819,116	850,000	892,500
(3580.40) Franchise Tax/Fees-Gas	111,881	146,438	204,743	155,000	237,895	250,000	153,000
(3580.50) Franchise Tax/Fees-Water	88,556	96,891	96,853	97,000	53,450	97,000	100,000
(3580.60) Franchise Tax/Fees-Oil	2,723	2,848	3,081	3,000	3,171	3,000	3,500
(3580.70) Franchise Tax/Fees-Telephone	-	-	-	-	-	-	-
(3580.80) Franchise Tax/Fees-Solid Waste	1,013,660	937,497	1,260,632	1,150,000	1,524,968	1,275,000	1,600,000
(3580.85) Franchise Tax/Fees-Solid Waste - SB1383	-	-	189,020	300,000	232,775	300,000	300,000
(3010.50) General-SB1186	12,634	15,141	16,390	15,000	17,485	15,000	15,000
(3040.75) Public Safety-SB90	-	-	508	-	46,572	-	50,000
(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	-	4,838,873	-	-
(3650) Administrative Overhead	2,054,200	2,835,525	2,910,100	3,498,000	3,497,300	3,700,500	3,842,600
(3992) Miscellaneous Interest Income	7,170	-	-	-		-	-
(4090) Interest Income from LAIF	46,643	13,072	535,354	300,000	700,791	500,000	500,000
(4092) Interest Income - CD	23,642	3,774	(14,760)	50,000	22,583	20,000	30,000
(3010.72) General-Administration Event Fee	-	20,205	50	20,000		-	-
(3025) Developer-paid expenses	223,155	388,451	474,355	500,000	233,668	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	11,667	10	14,495	1,000	-	1,000	-
(3300.15) Retirement-Retirement - Retiree Insurance	56,242	57,772	53,570	65,000	84,934	100,000	85,000
(3660) Cost Recovery	37,290	22,289	10,192	50,000	453,268	100,000	350,000
(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.	343,857	176,257	(59,969)	200,000	93,395	200,000	300,000
(3998.10) Miscellaneous Revenue-Amazon Credit	7,500	1,450	-	-		-	-
(3999) Donations	7,615	20,450	27,395	20,000	29,780	20,000	20,000
(3999.10) Donations-100 Year Anniversary	5,050	-	-	-		-	-
(3999.20) Donations-Military Banner Program	-	2,625	3,000	5,000	935	3,000	-
(3999.30) Donations-State of the City Sponsorships	-	-	29,394	30,000	1,315	5,000	-
(3999.40) Donations-PD Explorer Program	-	-	3,928	3,500	2,677	3,500	5,000
(4096) Reuse	1,141,540	69,093	-	-		-	-
(4097) Unrealized Gain/Loss on FMV adjustments	-	(890,368)	(305,545)	-	902,980	-	-
(4098) Transit Miscellaneous Revenue	-	-	-	-		-	-
(4399) Cash Variance	-	-	-	-		-	-
(4640) Reimbursement - Liability Insurance General	-	-	-	-		-	-
(4670.10) Prior Year Recovered Costs / Reimbursements-PD - Prior Yr Rec	23,716	37,531	11,449	15,000	12,356	15,000	15,000
(4670.20) Prior Year Recovered Costs / Reimbursements-Fire - Pr Yr Rcvr	102,012	80,868	12,324	-	9,596	10,000	100,000
(4670.30) Prior Year Recovered Costs / Reimbursements-Finance	-	13,134	-	-		-	-
(4680.10) Current Year Recovered Costs / Reimbursements-PD - Current Y	2,647	51,979	31,430	30,000	16,175	30,000	15,000
(4680.20) Current Year Recovered Costs / Reimbursements-Fire Current Y	19,989	26,425	989	5,000	9,596	10,000	50,000
(4700) Rents and Concessions Fees	-	4,050	-	-		-	-
(4300.30) Other Financing Sources-Capital Lease	-	-	-	-		-	-
(4300.40) Other Financing Sources-Notes Payable	5,785,000	-	-	-	11,911,265	-	-
(4999) Transfer In	-	-	-	-		-	90,000
(4999.10) Transfer In-from Retirement Fund	3,238,611	3,337,348	4,015,381	4,000,000	4,366,044	4,400,000	4,993,600
(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	-	-	16,293,058	-		-	-
(4999.80) Transfer In-From Capital Improvement Fund	31,391	-	-	-		-	-
(4999.80) Transfer In-From Hotel Enterprise Funds					2,000,000		-
	67,522,960	**73,420,972**	**96,833,924**	**73,316,400**	**96,102,099**	**76,663,600**	**84,447,100**

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City of Montebello
General Fund Expenditure Detail (by Object Code)
FY 2020-21 - FY 2025-26

Object Code	Fund Description	FY 2020-21 Actuals	FY 2021-22 Actuals	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
5000.10	Salaries-Regular Salaries	20,550,698	21,891,867	25,476,704	26,983,400	28,686,072	27,445,500	26,664,400
5000.20	Salaries-Regular Hourly	956,581	798,912	864,154	759,000	831,715	829,000	717,000
5000.30	Salaries-Limited Hourly	594,942	925,889	1,023,711	1,183,400	1,337,978	1,203,000	1,386,000
5000.40	Salaries-Stipend	25,917	20,989	20,550	21,200	40,940	22,200	24,800
5010.10	Overtime-Full-Time	3,042,568	3,052,017	3,261,590	2,846,100	4,463,661	3,821,000	3,888,400
5010.20	Overtime-Part-Time	29,028	22,294	30,797	16,000	26,994	30,000	7,000
5010.30	Overtime-Limited Part-Time	5,817	2,545	12,859	1,000	3,686	3,700	2,500
5010.40	Overtime-FLSA Overtime	89,017	105,995	124,577	125,000	121,467	125,000	125,000
5010.41	Overtime-Constant Staffing	1,018,964	1,226,488	1,626,811	1,500,000	1,193,171	1,150,000	1,050,000
5100.10	Fringe Benefits-FICA/MEDICARE	870,475	981,042	1,145,928	1,139,500	1,310,027	1,277,800	1,402,500
5100.20	Fringe Benefits-Compensation Insurance	2,808,852	2,585,300	3,003,384	3,018,400	2,988,384	3,047,000	3,037,000
5100.30	Fringe Benefits-Unemployment Insurance	110,015	100,457	780	-	33,113	-	-
5100.40	Fringe Benefits-Health Insurance	2,061,981	1,975,260	2,171,063	2,147,200	2,435,657	2,373,800	3,374,400
5100.50	Fringe Benefits-Uniform Allowance	124,025	122,613	135,469	128,800	130,813	156,900	141,800
5100.60	Fringe Benefits-Tool Allowance							
5100.70	Fringe Benefits-Auto Allowance	-	82	-	-	-	-	-
5100.75	Fringe Benefits - LTD/STD	98,442	105,963	119,572	115,300	105,761	129,700	59,300
5100.80	Fringe Benefits-Vision	25,581	20,794	28,484	9,200	31,924	30,400	31,500
5100.85	Fringe Benefits - Dental	48,933	62,865	70,501	69,200	74,388	75,200	74,900
5100.90	Fringe Benefits-Life	14,556	19,646	19,025	19,400	21,667	19,600	21,500
5100.95	Fringe Benefits - 457(b) ER Contribution	36,610	8,540	53,135	8,400	12,642	12,600	12,600
5100.96	Fringe Benefits - 401(a) ER Contribution			3,570	-	32,445	28,900	31,500
5200.10	Special Pay - Leave Pay Educ. / Cert - Incentive Pay							1,750,600
5200.15	Special Pay - Leave Pay Longevity - Incentive Pay							1,019,200
5200.20	Special Pay - Leave Pay Medical/Health - Incentive Pay							200,900
5200.25	Special Pay - Leave Pay Shift / Lead - Incentive Pay							938,600
5200.30	Special Pay - Leave Pay Other - Incentive Pay							65,500
5200.50	Special Pay - Leave Pay Mandatory - Leave Payout							913,600
5200.55	Special Pay - Leave Pay Voluntary - Leave Payout							17,000
5300.10	Retirement-Retiree Benefits	759,506	743,735	760,945	775,000	731,937	720,000	700,000
5300.15	Retirement - Retiree Insurance	238,081	410,772	258,261	250,000	243,172	215,000	300,000
5300.20	Retirement-PERS employer costs	3,168,018	3,341,592	4,019,219	4,160,600	4,623,094	4,551,000	5,004,600
5300.25	Retirement - PERS employee pickup	103,529	166	-	-	5,042	-	-
5300.30	Retirement-401 a(h) First Mercantile	3,967	4,072	3,180	-	3,965	-	1,700
6000.00	Supplies	6,348	630	571	-	5,515	-	-
6000.10	Supplies-Office Supplies	47,318	151,770	163,607	91,300	259,263	139,700	160,300
6000.20	Supplies-Non-Durable	650,665	640,146	755,699	636,400	668,858	666,700	692,000
6000.30	Supplies-Janitorial	44,147	89,470	109,041	101,200	111,876	117,000	121,000
6000.40	Supplies-Durable	269,671	217,715	401,210	406,400	446,219	423,000	548,400
6000.50	Supplies-Medical	117,969	160,883	160,519	191,100	158,174	189,000	215,000
6010.00	Machinery & Equipments		-	174	-	-	-	-
6010.10	Machinery & Equipments-Machinery & Equipment	427,926	412,526	485,942	353,000	675,129	362,000	291,000
6010.20	Machinery & Equipments-Office Equipment	3,755	1,139	8,481	2,500	11,304	1,000	1,000
6010.30	Machinery & Equipments-Small Tools	2,877	1,633	24,306	39,000	9,239	24,000	54,000
6010.40	Machinery & Equipments-Computer Software	107,832	144,597	168,353	170,950	200,721	121,100	412,700
6010.50	Machinery & Equipments-Computer Hardware	90,662	91,405	61,163	89,650	141,962	91,800	97,900
6010.60	Machinery & Equipments-Personal Protective Equipment		-	-	-	373,624	-	301,000
6012.00	Education Reimbursement	15,475	22,091	31,788	20,000	41,531	30,000	30,000
6014.00	Training	127,505	97,712	188,117	159,000	239,499	192,600	150,100
6016.00	Uniform Expense	137,617	295,059	143,028	168,550	317,195	209,500	147,200
6020.00	Travel & Meetings	42,082	128,872	132,042	134,500	213,002	127,700	176,700
6025.00	Advertising/Printing Services	121,182	193,610	238,285	257,950	248,131	272,500	251,800
6030.00	Dues & Subscriptions	115,752	122,180	175,237	145,550	234,295	186,100	219,900
6032.00	Insurance		150	-	-	-	-	-
6036.00	Settlements		91,250	1,662,500	-	2,442,500	-	-
6040.00	Contract Services		-	2,101	-	-	-	-
6040.05	Contract Services - Rubbish	4,034,954	4,175,133	4,491,251	4,707,600	4,657,178	4,814,600	4,898,300
6040.10	Contract Services-Outside Contracts	9,720,887	5,718,076	6,161,118	5,578,000	5,856,248	5,671,000	6,039,900
6040.15	Contract Services - Tree Trimming	361,162	402,198	390,000	400,000	398,300	400,000	500,000
6040.20	Contract Services-Landscaping Services	384,721	322,749	372,360	420,000	463,114	440,000	252,400
6040.25	Contract Services - Graffiti Removal Services	443,257	460,579	499,029	550,000	561,816	600,000	600,000
6040.30	Contract Services-Street Sweeping	773,064	837,409	964,252	950,000	1,001,899	640,400	700,000
6040.35	Contract Services - Custodial Services	273,470	255,604	407,931	450,000	436,063	500,000	565,000
6040.40	Contract Services-Rec Activity Instructor Services	500	43,563	60,430	117,000	62,230	110,400	84,000
6040.45	Contract Services - Sewer Maintenance	477,565	835,531	843,766	600,000	152,953	600,000	660,000
6040.50	Contract Services-Street Maintenance	97,000	60,999	302,695	100,000	26,947	100,000	40,000
6040.55	Contract Services - Water System Maintenance		-	-	-	-	-	-
6040.60	Contract Services-Building Maintenance/Repairs	455,842	269,863	320,496	329,400	644,601	327,400	423,700
6040.65	Contract Services - Equipment/Software Maint-Repair	338,261	241,579	244,808	268,000	347,474	323,000	313,000
6040.70	Contract Services-Rental- Building & Equipment	19,843	20,195	4,434	46,000	50,966	60,500	65,500
6040.75	Contract Services - Legal Services	663,470	866,484	1,228,099	880,000	1,137,581	920,000	995,000

City of Montebello
General Fund Expenditure Detail (by Object Code)
FY 2020-21 - FY 2025-26

Object Code	Fund Description	FY 2020-21 Actuals	FY 2021-22 Actuals	2022-23 Actual	FY 2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
6040.80	Contract Services-Engineering Services	338,349	458,713	351,837	500,000	377,166	350,000	75,000
6040.85	Contract Services - Towing Services		-	-	-	-	-	-
6040.90	Contract Services-Audit Services	82,156	74,635	40,650	115,000	67,325	60,000	69,000
6040.95	Contract Services - Other Professional Services	526,552	301,434	1,784,726	932,000	2,171,034	1,029,000	1,506,000
6045.00	Election Expense	107,563	64	196,045	-	6,918	180,000	-
6050.10	Utility Services-Electricity Usage	1,625,886	1,634,151	1,894,875	1,914,000	1,795,029	1,679,500	1,747,000
6050.20	Utility Services-Water Usage	394,880	371,173	390,522	353,400	459,384	452,800	508,800
6050.30	Utility Services-Telephone Services	231,927	253,665	242,550	241,800	255,866	234,500	251,400
6050.40	Utility Services-Cellular Services	142,303	158,956	211,627	193,800	234,819	206,800	261,200
6050.50	Utility Services-Gas Usage	53,466	90,396	126,719	100,700	83,898	86,100	107,600
6050.60	Utility Services-Cable	5,704	8,386	13,180	13,900	14,105	12,200	14,100
6050.65	Utility Services - Internet	76,918	94,798	90,239	91,000	82,362	70,400	82,700
6055.00	Copier Repair/Services	99,790	99,832	100,846	94,800	103,686	102,000	107,800
6060.00	Mail/ Postal Expense	22,765	15,054	15,332	-	15,258	12,400	13,500
6065.00	Liability Insurance	1,036,802	1,042,000	1,042,008	1,042,008	1,042,008	1,275,000	1,450,000
6070.00	Fuel		-	472	-	-	-	-
6070.10	Fuel-Regular Unleaded Fuel	246,527	325,129	273,337	282,500	229,427	263,800	289,500
6070.20	Fuel-Diesel	51,441	67,331	135,745	184,400	128,178	148,900	112,700
6070.30	Fuel-CNG	199	-	-	-	82	-	2,000
6070.31	Fuel - Electricity for CNG		-	-	-	-	-	-
6070.40	Fuel-Propane	-	-	-	-	-	-	-
6075.00	Preventive Maintenance		-	-	-	-	-	-
6075.10	Preventive Maintenance-Fire Extinguisher	10,006	4,627	-	6,700	-	-	-
6080.00	Vehicle Maintenance/Expenses		-	-	-	-	-	-
6080.10	Vehicle Maintenance/Expenses-Oil	30	-	-	500	240	-	-
6080.20	Vehicle Maintenance/Expenses-Coolant		349	-	-	-	-	-
6080.30	Vehicle Maintenance/Expenses-Vehicle Repair & Services	440,373	450,747	515,522	506,500	771,307	557,500	770,200
6080.40	Vehicle Maintenance/Expenses-Bus Repair & Services	-	-	-	-	-	-	-
6080.50	Vehicle Maintenance/Expenses-Bus Parts		-	-	-	-	-	-
6080.60	Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	20,490	5,880	169,227	22,200	4,387	7,200	5,000
6080.70	Vehicle Maintenance/Expenses-Auto Body Repair		-	-	-	-	-	-
6080.80	Vehicle Maintenance/Expenses-Vehicle Expenses		131	4,863	-	83,040	1,000	5,200
6081.00	Permits and Fees	45,662	65,966	62,377	58,900	94,076	43,400	46,000
6082.00	Vehicle Purchases	701,626	-	310,657	-	914,476	-	-
6083.00	Furniture & Fixtures Purchases	92,451	21,389	22,582	20,000	80,619	-	68,200
6084.10	Bank fees-Bank Analysis charges	23,635	23,420	11,838	27,000	514	-	-
6084.20	Bank fees-Credit card charges	37,108	56,966	66,032	52,000	76,885	85,000	124,800
6084.30	Bank fees-Cash Vault Adjustment fees		-	-	-	-	-	-
6084.40	Bank fees-HDL Business License Admin	16,147	29,277	32,669	35,000	33,739	35,000	35,000
6085.00	Water Purchase Resale		-	-	-	-	-	-
6095.00	Safety Program		-	-	-	-	-	-
7000.00	Transfer Out		-	-	-	17,875	-	-
7000.20	Transfer Out-to Golf Fund	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		838,873	-	-
7020.00	Note Principal		635,846	333,976	334,000	360,077	396,100	447,000
7021.00	Principal Retirement		554	177,999	-	-	-	-
7025.00	Interest Expense		397,418	151,873	152,000	445,259	742,600	728,500
7026.00	Promotions			15,273		36,230	-	-
7035.00	Lease Payment	679,766	618,969	240,170	224,500	280,734	596,700	360,200
7040.00	Rent	1,509,957	1,515,858	1,510,634	1,514,700	1,433,662	1,519,700	1,018,400
7050.00	Miscellaneous Expense	22,611	110,416	507,251	25,000	292,663	25,000	50,000
7050.10	Miscellaneous Expense-Credit Card Purchases (Clearing		504	-	-	-	-	25,000
7053.00	Bad-debt Expenses		19,851	280	-	-	-	-
7054.00	Fuel Island share use	5,998	4,220	2,524	-	8,413	-	-
7055.00	Capital Outlay		-	-	-	-	-	-
7060.00	Acquisition	1,223,020	541,324	-	-	-	-	-
7085.00	Land.		-	-	-	-	-	-
7115.00	Building Improvements.	1,676,738	666,211	145,258	-	959,660	-	300,000
7116.00	Improvements Other than Building	194,498	237,910	-	-	-	-	-
7120.10	Administrative Costs-PERS Health	8,831	9,942	-	10,000	179	-	-
		69,385,372	**66,316,187**	**80,241,996**	**72,687,458**	**85,884,575**	**76,100,900**	**83,552,400**

City of Montebello
General Fund Summary by Department - Division
FY 2020-21 - FY 2025-26

Fund Number - Description	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Elected - Administration - City Attorney							
100-10-100 General-Electoral-City Council	147,620	201,790	188,581	178,500	231,602	187,900	189,600
100-10-110 General-Electoral-City Clerk	143,424	128,593	319,286	73,900	197,051	386,400	425,600
100-10-120 General-Electoral-City Treasurer	15,690	18,093	16,138	16,700	16,025	15,300	15,400
100-15-150 General-City Attorney-City Attorney	565,872	667,925	797,887	650,000	596,910	700,000	750,000
100-20-200 General-Administration-City Administration	1,431,081	1,519,923	3,262,526	1,302,800	1,405,347	1,538,600	1,480,600
100-20-210 General-Administration-Community Promotion*	169,889	167,627	220,194	-	68	-	-
Administration Total	**2,473,576**	**2,703,951**	**4,804,612**	**2,221,900**	**2,447,003**	**2,828,200**	**2,861,200**
Community Development							
**Building Services moved from Public Works effective August 2023, reflected in FY 2024-25 budget*							
100-50-500 General-Community Development-Administration	476,395	640,232	821,085	1,004,200	981,908	1,040,200	1,439,700
100-50-510 General-Community Development-Facilities	196	620	25	-	293	-	-
100-50-520 General-Community Development-Planning Department	387,014	564,928	722,865	755,500	736,773	669,600	738,000
100-50-530 General-Community Development-Code Enforcement	316,609	602,831	859,359	929,500	967,315	982,100	1,231,400
100-50-540 General-Community Development-Building Department*	510,247	517,665	10,713	-	3,418	750,800	1,218,200
100-50-550 General-Community Development-Commercial Cannabis	49,618	43,786	12,069	50,000	14,063	25,000	25,000
100-50-560 General-Community Development-Economic Development							157,500
100-50-590 General-Community Development-General Plan Update	12,195	-	299,638	-	422,563	-	-
Community Development Total	**1,752,274**	**2,370,062**	**2,725,754**	**2,739,200**	**3,126,333**	**3,467,700**	**4,809,800**
					-		
Finance / Non-Departmental							
100-40-400 General-Finance-Finance Administration	2,201,292	2,674,602	2,656,367	3,082,650	3,007,710	2,967,200	3,158,600
100-40-410 General-Finance-Purchasing	176	2,288	1,007	-	-	-	-
100-99- General-Non-Departmental-	4,246,006	4,272,063	7,292,354	3,146,700	6,831,405	3,707,400	3,190,900
100-99-929 General-Non-Departmental-Taylor Ranch	1,678,943	678,399	145,258	-	15,124	-	-
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	955,764	22,800	-	-	-	-	-
Finance Total	**14,113,482**	**8,029,257**	**10,291,581**	**6,229,350**	**9,854,239**	**6,674,600**	**6,349,500**
					-		
Fire							
100-85-850 General-Fire-Fire Administration	2,523,192	1,614,516	2,133,683	1,844,400	2,185,540	1,736,700	2,323,100
100-85-860 General-Fire-Suppression	11,893,346	12,442,227	14,440,262	13,814,500	16,033,170	14,645,900	14,822,400
100-85-870 General-Fire-Prevention	283,672	370,762	522,837	483,050	810,320	592,700	902,000
100-85-880 General-Fire-Communications	318,468	606,368	921,596	791,900	884,150	660,000	960,200
100-85-885 General-Fire-Public Safety Augmentation Fund	291,628	291,628	140,234	140,300	190,988	590,800	360,200
Fire Total	**15,310,306**	**15,325,501**	**18,158,612**	**17,074,150**	**20,104,168**	**18,226,100**	**19,367,900**
					-		
Human Resources							
100-25-250 General-Human Resources-HR Administration	788,186	1,253,089	1,733,134	1,684,500	2,262,933	1,453,700	1,534,900
100-40-420 General-Finance-Information Technology*	954,416	913,545	1,063,063	-	-	-	-
Human ReS-Information Tech Total	**1,742,602**	**2,166,634**	**2,796,197**	**1,684,500**	**2,262,933**	**1,453,700**	**1,534,900**
					-		
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	816,881	847,675	1,018,196	1,058,850	1,157,783	1,072,900	1,299,600
100-70-710 General-Parks & Recreation-Recreation	1,643,738	2,355,909	2,990,700	3,094,200	3,542,148	3,657,400	3,952,200
100-70-720 General-Parks & Recreation-Park Maintenance*	1,592,420	1,597,839	(39)	-	-	-	-
100-70-735 General-Parks & Recreation-SYEP	-	18,956	21,573	17,400	33,831	18,000	42,500
100-70-510 General-Parks & Recreation-Facilities*	711,183	1,165,331	-	-	-	-	-
100-70-550 General-Parks & Recreation-Commercial Cannabis	314,141	6,681	-	-	-	-	-
100-21-210 General-Parks & Recreation-Community Promotion					465,556	467,200	631,800
Parks & Recreation Total	**5,078,363**	**5,992,391**	**4,030,430**	**4,170,450**	**5,199,318**	**5,215,500**	**5,926,100**

City of Montebello
General Fund Summary by Department - Division
FY 2020-21 - FY 2025-26

Fund Number - Description	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
					-		
Police							
100-80-800 General-Police-PD Administration	655,417	905,545	1,052,464	1,024,300	2,056,302	1,436,100	1,440,900
100-80-805 General-Police-Patrol	10,073,186	10,990,995	12,189,471	11,954,800	14,829,413	13,193,600	16,878,300
100-80-810 General-Police-Traffic	816,846	898,356	871,610	773,900	905,964	1,010,100	937,800
100-80-815 General-Police-Support Services	2,418,084	1,721,043	1,940,293	1,836,100	1,916,330	1,733,400	1,910,700
100-80-820 General-Police-Communications	1,227,290	1,228,823	1,346,732	1,394,700	1,462,606	1,512,800	1,502,600
100-80-825 General-Police-Records	740,710	693,165	773,283	801,800	845,854	857,700	701,600
100-80-830 General-Police-Investigative Services	2,545,532	2,052,682	1,784,905	1,880,900	1,610,825	1,291,500	1,289,000
100-80-831 General-Police-Detention Facility	439,362	438,259	464,617	492,000	534,746	492,000	538,500
100-80-885 General-Police-Public Safety Augmentation Fund	-	-	-	-	946,374	-	-
Police Total	**18,916,427**	**18,928,868**	**20,423,375**	**20,158,500**	**25,108,414**	**21,527,200**	**25,199,400**
					-		
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	785,721	666,189	1,018,547	971,900	1,405,844	1,185,700	1,350,200
100-30-310 General-Public Works-Streets	7,960,258	7,807,395	9,084,961	9,121,200	8,903,125	8,728,300	8,972,500
100-30-315 General-Public Works-Stormwater	105,090	634,300	161,204	150,000	122,361	150,000	190,000
100-30-320 General-Public Works-Trees	501,224	482,873	476,434	465,500	435,328	460,500	558,000
100-30-330 General-Public Works-Engineering	608,522	925,602	983,526	1,046,800	531,615	581,800	244,500
100-30-340 General-Public Works-Sewer Maintenance		201,397	841,477	600,000	147,792	600,000	620,000
100-30-510 General-Public Works-Facilities*	-	-	1,456,981	1,638,250	1,812,047	1,807,800	2,563,300
100-30-540 General-Public Works-Building	-	2,066	1,190,158	685,850	1,289,451	-	-
100-30-550 General-Public Works-Commercial Cannabis	-	-	-	-	-	-	-
100-30-720 General-Public Works-Park Maintenance*	-	8,216	1,684,222	1,978,300	1,814,832	1,869,000	1,678,900
100-30-730 General-Public Works-AB939	37,513	71,485	84,405	95,000	74,970	95,000	95,000
Public Works Total	**9,998,328**	**10,799,523**	**16,981,915**	**16,752,800**	**16,537,365**	**15,478,100**	**16,272,400**
					-		
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	1,244,802	1,229,800	1,231,200
Public Affairs-Information Technology			**3,172**	**1,656,600**	**1,244,802**	**1,229,800**	**1,231,200**
					-		
General Fund Grand Total - EXPENDITURES	**69,385,358**	**66,316,187**	**80,215,648**	**72,687,450**	**85,884,575**	**76,100,900**	**83,552,400**
General Fund Grand Total - REVENUE	**67,522,960**	**73,420,972**	**96,833,924**	**73,316,400**	**96,102,099**	**76,663,600**	**84,447,100**
Surplus / (Deficit)	**(1,862,398)**	**7,104,785**	**16,618,276**	**628,950**	**10,217,524**	**562,700**	**894,700**

City of Montebello

Fiscal Year 2025-26 Budget

Summary of Transfers In / Transfer Out

Fund	Description	Transfer In	Transfer Out
100 General Fund			
Retirement	Reimburse for Normal Cost expenses	4,993,600	
Gas Tax	Street maintenance and related Maintenance of Effort (MOE)	300,000	
		5,293,600	
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		4,993,600
Golf Course	Reimburse for Normal Cost expenses		-
Debt Service	Series 2020A Pension Obligation Bonds		7,693,400
			12,687,000
215 Proposition C			
Debt Service	Series 2019C debt servcie payment (Paving the Way")		709,000
			709,000
220 Measure R			
Debt Service	Series 2019B debt servcie payment (Paving the Way")		531,100
			531,100
222 Measure M			
Debt Service	Series 2019A debt servcie payment (Paving the Way")		598,700
			598,700
320 Solar-Roof-HVAC Project			
Transit Fund	Transit operations share of Citywide Solar project	-	
		-	
325 Information Technology Upgrades			
Transit Fund	Transit operations share of Citywide project	500,000	
		500,000	
410 Debt Service			
Proposition C	Transfer In from Propostion C, Measure M and Measure R for "Paving the Way" debt service	709,000	
Measure R	Transfer In from Propostion C, Measure M and Measure R for "Paving the Way" debt service	531,100	
Measure M	Transfer In from Propostion C, Measure M and Measure R for "Paving the Way" debt service	598,700	
Retirement	Transfer In from Retirement for 2020A Pension Obligation Bonds (POBs) debt service	7,693,400	
		9,532,200	
600 Transit Fund			
Info Tech Upgrades	Transit operations share of Citywide project		500,000
Solar Project	Transit operations share of Citywide Solar project		-
			500,000
610 Golf Course Fund			
Retirement	Reimburse for Normal Cost expenses	-	
		-	
	TOTAL ALL FUNDS	**15,325,800**	**15,325,800**

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City of Montebello

Fiscal Year 2025-26 Budget

Master Position Control, by Department

UPDATES FY 2025-26 PROPOSED BUDGET

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 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
Director of City Clerk Services	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
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
Senior Management Analyst	**0.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
Management Analyst	0.0	0.0	1.0	1.0	1.0	0.0
Executive Assistant to the City Manager	0.0	0.0	0.0	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**	**10.0**	**2.0**
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	1.0	1.0	0.0
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	6.0	6.0	0.0
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**	**26.0**	**26.0**	**0.0**
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	18.0	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
Community Risk Reduction and Education Coordinator	**1.0**	**0.0**	**0.0**	**0.0**	**1.0**	**1.0**
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 Director 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	1.0	1.0	0.0
Senior Administrative Assistant	2.0	2.0	2.0	3.0	3.0	0.0
	76.0	**76.0**	**98.0**	**100.0**	**101.0**	**1.0**

City of Montebello

Fiscal Year 2025-26 Budget

Master Position Control, by Department

UPDATES FY 2025-26 PROPOSED BUDGET

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 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
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**	**14.0**	**14.0**	**0.0**
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	1.0	1.0	0.0
Building Official	1.0	0.0	0.0	1.0	1.0	0.0
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	3.0	3.0	0.0
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**	**5.0**	**1.0**
Parking Control Officer	**0.0**	**2.0**	**2.0**	**2.0**	**1.0**	**-1.0**
Combination Building Inspector	1.0	0.0	0.0	1.0	1.0	0.0
Building Permit Technician	2.0	0.0	0.0	2.0	2.0	0.0
Senior Management Analyst	1.0	1.0	1.0	2.0	2.0	0.0
Management Analyst	2.0	2.0	2.0	3.0	3.0	0.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.0
	21.0	**20.0**	**20.0**	**28.0**	**28.0**	**0.0**
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	7.0	7.0	0.0
Police Sergeant	10.0	10.0	10.0	11.0	11.0	0.0
Police Corporal	23.0	23.0	23.0	24.0	24.0	0.0
Police Officer	32.0	32.0	36.0	38.0	38.0	0.0
Police Community Service Officer	0.0	0.0	0.0	2.0	2.0	0.0
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**	**114.0**	**114.0**	**0.0**

City of Montebello

Fiscal Year 2025-26 Budget

Master Position Control, by Department

UPDATES FY 2025-26 PROPOSED BUDGET

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 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	1.0	1.0	0.0
Deputy Director of Public Works	0.0	1.0	1.0	1.0	1.0	0.0
Administrative Manager	0.0	0.0	0.0	1.0	1.0	0.0
Construction Manager	0.0	0.0	0.0	1.0	1.0	0.0
Assistant Engineer	2.0	2.0	2.0	2.0	2.0	0.0
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	2.0	2.0	0.0
Management Analyst	1.0	1.0	1.0	2.0	2.0	0.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0	1.0	0.0
Administrative Assistant	0.0	0.0	0.0	1.0	1.0	0.0
	25.0	**45.0**	**46.0**	**43.0**	**43.0**	**0.0**
Information Technology						
Information Systems Manager	0.0	0.0	2.0	1.0	1.0	0.0
Information Systems Supervisor	0.0	0.0	1.0	1.0	1.0	0.0
Information Systems Analyst	0.0	0.0	3.0	4.0	4.0	0.0
	0.0	**0.0**	**10.0**	**6.0**	**6.0**	**0.0**
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	1.0	1.0	0.0
Recreation Supervisor	0.0	1.0	2.0	4.0	4.0	0.0
Community Services Coordinator	4.0	4.0	6.0	6.0	6.0	0.0
Public Affairs Manager	0.0	0.0	0.0	1.0	1.0	0.0
Public Information Officer	0.0	0.0	0.0	2.0	2.0	0.0
Senior Management Analyst	0.0	0.0	0.0	1.0	1.0	0.0
Management Analyst	**1.0**	**1.0**	**1.0**	**1.0**	**2.0**	**1.0**
Senior Administrative Assistant	1.0	1.0	1.0	2.0	2.0	0.0
Administrative Assistant	0.0	0.0	0.0	1.0	1.0	0.0
	21.0	**11.0**	**14.0**	**23.0**	**24.0**	**1.0**

City of Montebello

Fiscal Year 2025-26 Budget

Master Position Control, by Department

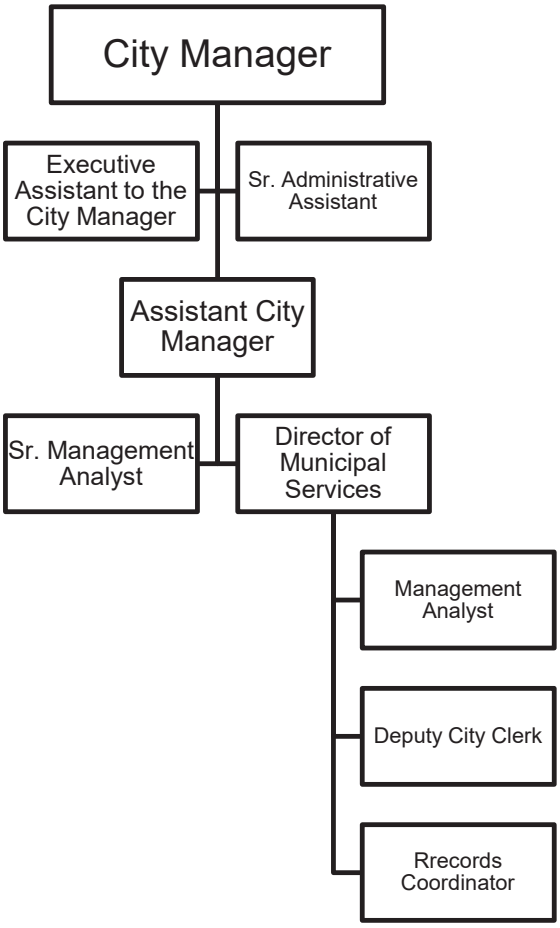
UPDATES FY 2025-26 PROPOSED BUDGET

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 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	2.0	2.0	0.0
Transit Administration Manager	2.0	1.0	1.0	2.0	2.0	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
Facility Maintenance Manager	1.0	1.0	1.0	1.0	1.0	0.0
Fleet Maintenance Supervisor	4.0	4.0	4.0	6.0	6.0	0.0
Transit Dispatch Supervisor	15.0	15.0	13.0	15.0	15.0	0.0
Transit Assistant Manager	3.0	3.0	3.0	7.0	7.0	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	2.0	2.0	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
Senior Finance Technician	0.0	0.0	0.0	1.0	1.0	0.0
Account Clerk	1.0	1.0	1.0	1.0	1.0	0.0
Finance Technician	3.0	3.0	3.0	2.0	2.0	0.0
Senior Administrative Assistant	1.0	1.0	1.0	2.0	2.0	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**	**243.0**	**243.0**	**0.0**
Total Full-Time Employees	**500.0**	**547.0**	**582.0**	**612.0**	**616.0**	**4.0**
Total Full-Time Employees Net Elected	**493.0**	**540.0**	**575.0**	**605.0**	**609.0**	**4.0**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 ADOPTED	Variance
Administration	8.0	11.0	8.0	8.0	10.0	2.0
Community Development	21.0	20.0	20.0	28.0	28.0	0.0
Finance	21.0	22.0	24.0	26.0	26.0	0.0
Fire	76.0	76.0	98.0	100.0	101.0	1.0
Human Resources	14.0	18.0	15.0	14.0	14.0	0.0
Parks and Recreation	21.0	11.0	14.0	23.0	24.0	1.0
Police	103.0	103.0	107.0	114.0	114.0	0.0
Public Works	25.0	45.0	46.0	43.0	43.0	0.0
Information Technology	0.0	0.0	10.0	6.0	6.0	0.0
Transit	204.0	234.0	233.0	243.0	243.0	0.0
	493.0	**540.0**	**575.0**	**605.0**	**609.0**	**4.0**

City of Montebello
Organizational Chart and Position Listing
Fiscal Year 2025-26

ADMINISTRATION AND ELECTED



City of Montebello
Department Narrative
Fiscal Year 2025-26

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 2024 – 2025

- Reinstituted the Traffic and Safety Commission to address issues pertaining to traffic, parking, signage and the safety of motorist and pedestrians in the City.
- Successfully negotiated new labor agreement with SMART-TD which represents our rank-and-file employees of our transit department.
- Successfully negotiated new labor agreement with the Montebello Police Officers Association which represents the sworn peace officers of the Montebello Police Department.
- Garnered City Council approval towards the creation a Public Safety Park Safety Plan that includes the hiring of Community Service Officers and the establishment of a Public Safety & Community Relations Bureau.
- Oversaw bidding process for Residential Solid Waste Services and successfully negotiated a new agreement with Arakelian Enterprises, Inc (Athens Services) for waste services for residents in the City.

City of Montebello
Department Narrative
Fiscal Year 2025-26

ADMINISTRATION AND ELECTED

Summary of Notable Accomplishments During Fiscal Year 2024 – 2025 (CONTINUED)

- Expanded community outreach of the FY 2024/25 budget process by conducting four townhall meetings throughout the City in addition to implementing an online survey tool to gather feedback directly from residents.
- Opened Top Golf entertainment project at the Bella Verde Golf Course.
- Opened new 9-hole Golf Course at the Bella Verde Golf Course.
- Launched and implemented a Campaign Disclosure Electronic Filing System with Netfile.
- Purchased and installed digital board readers for City Council and Commission Agendas and Public Notices.
- Secured various competitive grants for Parks and Recreation, Fire, Community Development, Transit and Police.
- Work collaboratively with the City Council to improve the quality of life for Montebello residents while encouraging economic prosperity.

Goals/Objectives for Upcoming Fiscal Year 2025 – 2026

- Continue to work with developers to complete and open new Tesla Dealership in Montebello.
- Work towards the completion and opening new Golf Clubhouse at the Bella Verde Golf Course.
- Work towards the completion and opening the first Dog Park in the City of Montebello.
- Work towards the completion and opening of the Bluff Road Fence project in South Montebello.
- Assess funding and the creation of a Montebello Police Department substation/community resource center in South Montebello.
- Relocate National Night Out event to a park in South Montebello.
- Negotiate labor agreements with the seven labor groups whose contracts expire in 2025.
- Explore new development opportunities to bring new businesses to Montebello.
- Continue to implement the City's Record Retention Program with scanning and cataloging of historical documents.
- 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.
- Establish and implement a City Commissions and Committees Handbook.

Department Performance Measures

Performance Measure	Actual FY 2023-24	Actual FY 2024-25	Projected FY 2025-26
Number of City Council Meetings Held	24	25	25
Public Records Requests Fulfilled	700	750	725
Records Retention Compliance (# of boxes)	200	450	500

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City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

ADMINISTRATION AND ELECTED

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-10-100 General-Electoral-City Council							
(5000.10) Salaries-Regular Salaries	64,608	62,090	61,784	61,900	62,119	62,000	62,000
(5000.40) Salaries-Stipend	8,515	8,191	8,204	8,000	9,200	8,000	9,200
(5100.10) Fringe Benefits-FICA/MEDICARE	5,191	5,248	5,311	5,300	5,456	5,400	5,500
(5100.20) Fringe Benefits-Compensation Insurance	2,400	2,400	2,400	2,400	2,400	2,000	2,000
(5100.30) Fringe Benefits-Unemployment Insurance	4						
(5100.40) Fringe Benefits-Health Insurance	33,825	42,915	39,393	40,000	37,611	37,000	36,000
(5100.75) Fringe Benefits - LTD/STD	-						
(5100.80) Fringe Benefits-Vision	609	294	438	300	432	500	500
(5100.85) Fringe Benefits - Dental	1,117	2,196	2,202	2,200	2,118	2,200	1,800
(5100.90) Fringe Benefits-Life	306	389	385	400	393	400	400
(5100.95) Fringe Benefits - 457(b) ER Contribution	5,423		2,100		4,214	4,200	4,200
(5300.15) Retirement - Retiree Insurance	-	2,934					
(5300.20) Retirement-PERS employer costs	6,344	6,721	6,615	6,600	6,779	6,800	6,800
(5300.25) Retirement - PERS employee pickup	234						
(6000) Supplies	4,090	630	303				
(6000.10) Supplies-Office Supplies	433	2,328	673		560	1,000	2,000
(6000.20) Supplies-Non-Durable	2,393	226	1,358		639		
(6000.40) Supplies-Durable	-		1,193				
(6014) Training		315	25				
(6016) Uniform Expense	1,459	913	1,675		1,321	3,500	3,500
(6020) Travel & Meetings	8,566	54,378	50,020	50,000	82,306	50,000	50,000
(6025) Advertising/Printing Services	851	1,008	1,935	1,000	6,038	2,500	1,300
(6030) Dues & Subscriptions	502	125	2,216		4,494	2,000	4,000
(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	353	400	400
(6083) Furniture and Fixtures Purchases					5,169		
(7120.10) Administrative Costs-PERS Health							
Total	**147,620**	**201,790**	**188,581**	**178,500**	**231,602**	**187,900**	**189,600**
100-10-110 General-Electoral-City Clerk							
(5000.10) Salaries-Regular Salaries	5,925	8,363	8,322	8,300	8,367	8,300	8,300
(5000.40) Salaries-Stipend	1,225	1,630	1,639	1,600	1,620	1,600	1,600
(5100.10) Fringe Benefits-FICA/MEDICARE	547	764	762	800	764	800	800
(5100.20) Fringe Benefits-Compensation Insurance	400	400	504	500	504	-	
(5100.30) Fringe Benefits-Unemployment Insurance	-						
(5100.40) Fringe Benefits-Health Insurance	-						
(5100.75) Fringe Benefits - LTD/STD	-						
(5100.90) Fringe Benefits-Life	45	78	78		77	100	100
(5100.95) Fringe Benefits - 457(b) ER Contribution	4,050	4,212	4,223	4,200	4,214	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	1,439	1,000	1,908	6,600	5,500
(6000.20) Supplies-Non-Durable			518		234		
(6000.40) Supplies-Durable			521	-		4,000	4,000
(6010.40) Machinery & Equipments-Computer Software			1,753		8,763		1,500
(6010.50) Machinery & Equipments-Computer Hardware				-	1,781	1,400	

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

ADMINISTRATION AND ELECTED

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6014) Training		5,135	5,684	5,000	1,358	3,000	6,300
(6016) Uniform Expense	-	413	1,608	500	491	1,000	2,000
(6020) Travel & Meetings	1,774	3,897	2,310	5,000	4,023	10,000	27,400
(6025) Advertising/Printing Services	5,435	36,209	33,416	25,000	17,600	38,500	25,500
(6030) Dues & Subscriptions	1,691	1,862	740	1,000	3,181	1,500	2,000
(6040.10) Contract Services-Outside Contracts	12,095	40,615	59,422	21,000	134,751	125,000	335,400
(6040.95) Contract Services - Other Professional Services	-	21,388					
(6045) Election Expense	107,563	64	196,045	-	6,918	180,000	-
(6060) Mail/ Postal Expense			302		497	400	1,000
Total	**143,424**	**128,593**	**319,286**	**73,900**	**197,051**	**386,400**	**425,600**

100-10-120 General-Electoral-City Treasurer

(5000.10) Salaries-Regular Salaries	8,363	8,363	8,322	8,300	8,367	8,300	8,300
(5000.40) Salaries-Stipend	1,630	1,630	1,639	1,600	1,620	1,600	1,600
(5100.10) Fringe Benefits-FICA/MEDICARE	764	764	762	800	764	800	800
(5100.20) Fringe Benefits-Compensation Insurance	400	400	504	500	504	-	
(5100.40) Fringe Benefits-Health Insurance	-						
(5100.50) Fringe Benefits-Uniform Allowance	-						
(5100.75) Fringe Benefits - LTD/STD	-						
(5100.90) Fringe Benefits-Life	60	78	72		77	100	100
(5100.95) Fringe Benefits - 457(b) ER Contribution	4,212	4,212	4,062	4,200	4,214	4,200	4,200
(5300.20) Retirement-PERS employer costs	-						
(5300.25) Retirement - PERS employee pickup	-						
(6000.10) Supplies-Office Supplies	-			-			
(6000.20) Supplies-Non-Durable	-						
(6016) Uniform Expense	-		485		137		
(6020) Travel & Meetings	-	2,386		1,000			
(6025) Advertising/Printing Services	-						
(6030) Dues & Subscriptions	-						
(6050.20) Utility Services-Water Usage					24		
(6050.30) Utility Services-Telephone Services	261	260	292	300	318	300	400
Total	**15,690**	**18,093**	**16,138**	**16,700**	**16,025**	**15,300**	**15,400**

100-15-150 General-Electoral-City Attorney

(6040.10) Contract Services-Outside Contracts							
(6040.75) Contract Services - Legal Services	565,872	667,925	797,887	650,000	596,910	700,000	750,000
Total	**565,872**	**667,925**	**797,887**	**650,000**	**596,910**	**700,000**	**750,000**

100-20-200 General-Administration-Administration

(5000.10) Salaries-Regular Salaries	887,138	940,736	1,189,795	767,200	748,728	876,900	870,800
(5000.20) Salaries-Regular Hourly	2,805	3,958	540	4,000		-	-
(5000.30) Salaries-Limited Hourly	7,554	18,014	19,617	15,000	7,421	-	-
(5010.10) Overtime-Full-Time	3,520	9,417	6,988	5,000	2,184	3,000	-
(5010.20) Overtime-Part-Time	495						
(5010.30) Overtime-Limited Part-Time			930				
(5100.10) Fringe Benefits-FICA/MEDICARE	57,059	58,354	64,775	48,700	48,642	41,200	45,400
(5100.20) Fringe Benefits-Compensation Insurance	20,900	16,000	20,004	20,000	20,004	10,000	10,000
(5100.30) Fringe Benefits-Unemployment Insurance	-						
(5100.40) Fringe Benefits-Health Insurance	79,191	81,664	81,747	66,900	67,947	92,300	87,000
(5100.70) Fringe Benefits-Auto Allowance	-						
(5100.75) Fringe Benefits - LTD/STD	8,907	10,531	11,953	13,000	4,283	5,000	1,600
(5100.80) Fringe Benefits-Vision	649	614	1,690	600	547	700	1,800
(5100.85) Fringe Benefits - Dental	3,161	4,305	4,931	4,000	3,640	4,700	4,100
(5100.90) Fringe Benefits-Life	860	1,038	1,076	1,000	836	600	800
(5100.95) Fringe Benefits - 457(b) ER Contribution	22,926	116	42,750				
(5100.96) Fringe Benefits - 401(a) ER Contribution			745		6,707	6,000	6,000
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							11,000

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

ADMINISTRATION AND ELECTED

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							11,500
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay						-	
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							6,200
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							3,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							-
(5300.10) Retirement-Retiree Benefits			16,147				
(5300.15) Retirement - Retiree Insurance		5,584					
(5300.20) Retirement-PERS employer costs	88,755	98,337	114,583	99,000	73,644	91,000	85,800
(5300.25) Retirement - PERS employee pickup	3,295				5,042		
(6000) Supplies							
(6000.10) Supplies-Office Supplies	5,160	24,733	8,775	2,000	9,590	7,500	7,500
(6000.20) Supplies-Non-Durable	6,967	1,523	5,532	1,500	1,184	1,500	-
(6000.40) Supplies-Durable	-	462	735	1,000	710	1,000	-
(6000.50) Supplies-Medical	-						
(6010.10) Machinery & Equipments-Machinery & Equipment	4,924	893					
(6010.20) Machinery & Equipments-Office Equipment			4,797		22		
(6010.40) Machinery & Equipments-Computer Software	960						
(6010.50) Machinery & Equipments-Computer Hardware				15,000	7,544		
(6014) Training	3,132		4,799	4,000		4,000	-
(6016) Uniform Expense	4,196	570	1,767	1,000	3,247	1,000	1,600
(6020) Travel & Meetings	20,461	28,516	16,826	15,000	69,684	15,000	30,000
(6025) Advertising/Printing Services	21,182	44,940	11,732	10,000	29,983	11,000	11,000
(6030) Dues & Subscriptions	52,934	55,268	83,561	75,000	111,792	82,500	61,400
(6036) Settlements			1,312,500				
(6040.10) Contract Services-Outside Contracts	93,608	83,236	120,441	105,000	78,669	120,000	122,000
(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			62,250	62,000	-
(6050.10) Utility Services-Electrical Usage					102		
(6050.30) Utility Services-Telephone Services	4,857	4,990	4,003	5,000	3,669	4,000	3,600
(6050.40) Utility Services-Cellular Services	3,730	5,209	7,136	6,600	6,173	6,600	5,500
(6050.60) Utility Services-Cable	883	916	903	1,000	1,037	100	1,200
(6050.65) Utility Services - Internet	2,282	6,319	6,397	6,200	6,759	6,500	7,200
(6055) Copier Repair/Services	12,251	10,549	10,074	10,100	10,092	9,500	9,600
(6060) Mail/ Postal Expense	302	116	106		27		
(6065) Liability Insurance						75,000	75,000
(6070.10) Fuel-Regular Unleaded Fuel	435	1,077	895				
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Se	2,402						
(6081) Permits and Fees	30						
(6083) Furniture and Fixtures Purchases					2,726		
(6084.20) Bank Fees Credit Card Charges		141	242		283		
(7026) Promotions	438		1,617				
(7050) Miscellaneous Expense					10,000		
(7120.10) Administrative Costs-PERS Health					179		
Total	**1,431,081**	**1,519,923**	**3,262,526**	**1,302,800**	**1,405,347**	**1,538,600**	**1,480,600**

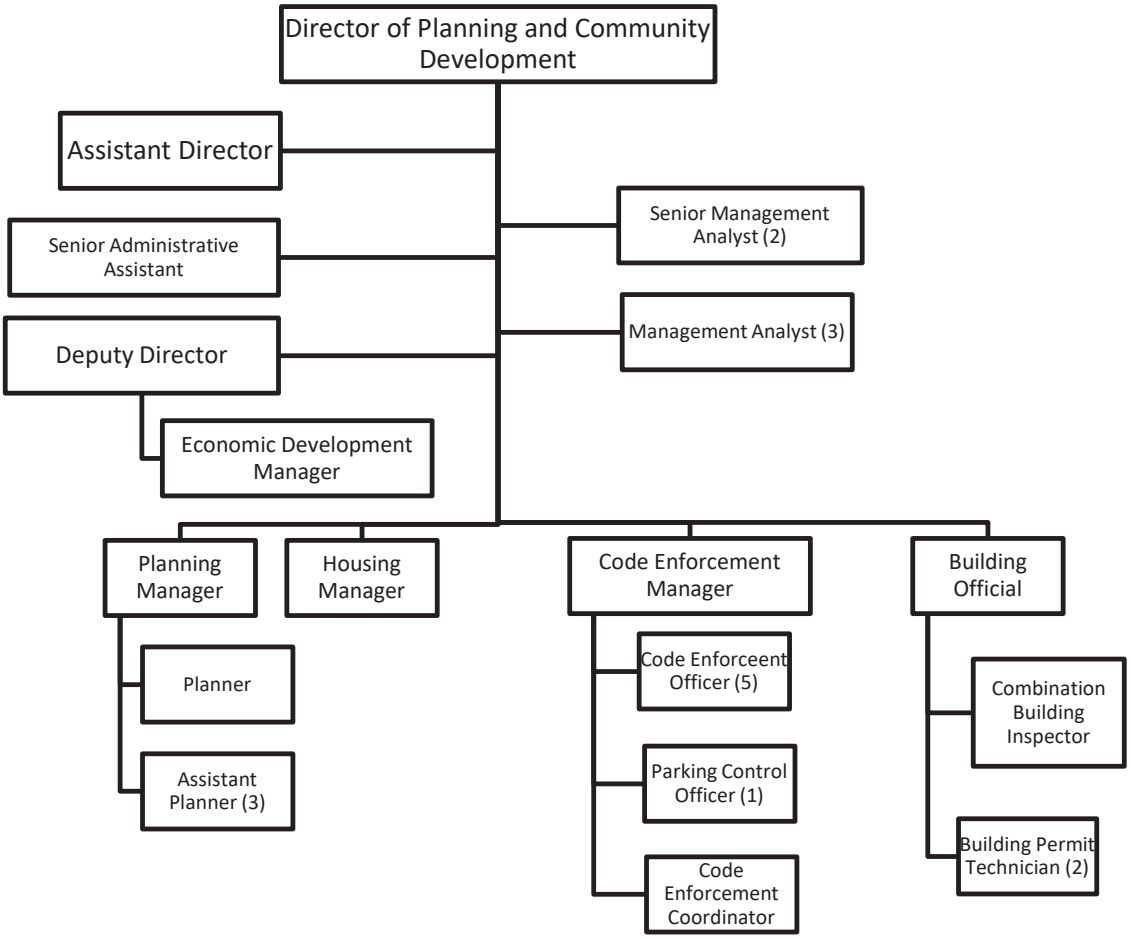
City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

ADMINISTRATION AND ELECTED

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
***Pubic Affairs Division moved to Parks and Recreation effective November 2023*							
100-20-210 General-Administration - Community Promotion							
(5000.30) Salaries-Limited Hourly	5,475	13,904					
(5100.10) Fringe Benefits-FICA/MEDICARE	419	1,064					
(6000.10) Supplies-Office Supplies	1,711	719					
(6000.20) Supplies-Non-Durable	4,239	257	1,892				
(6000.40) Supplies-Durable	32,029	260	17				
(6010.10) Machinery & Equipments-Machinery & Equipment	10,275	3,617					
(6010.40) Machinery & Equipments-Computer Software	40						
(6010.50) Machinery & Equipments-Computer Hardware							
(6014) Training		1,795					
(6016) Unfirom Expense	435		429				
(6020) Travel & Meetings	255	2,088	3,096				
(6025) Advertising/Printing Services	48,070	57,543	108,733				
(6030) Dues & Subscriptions	2,939	1,713	4,751				
(6040.10) Contract Services-Outside Contracts	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	468	611	602		68		
(6060) Mail/ Postal Expense	80						
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Se	1,073						
(7026) Promotions			120				
Total	**169,889**	**167,627**	**220,194**	**0**	**68**	**0**	**0**
ADMINISTRATION - ELECTED TOTAL	**2,473,576**	**2,703,951**	**4,804,612**	**2,221,900**	**2,447,003**	**2,828,200**	**2,861,200**

City of Montebello
Organizational Chart and Position Listing
Fiscal Year 2025-26

COMMUNITY DEVELOPMENT



COMMUNITY DEVELOPMENT

Mission Statement

The mission of the Planning and Community Development Department (the "Planning Department") is to guide the City of Montebello (the "City") toward a safe, prosperous, economically viable, and resilient future consistent with the newly adopted 2040 General Plan. This mission includes promoting economic growth and sustainable development while supporting business and commerce in alignment with the community's values and goals. The Planning Department is responsible for enforcing all relevant City, state, and federal regulations, striving to enhance the quality of life and ensure a stable, financially healthy community.

Department Description

The Planning Department consists of five divisions:

- Planning Division
- Economic Development Division
- Code Enforcement/Parking Enforcement Division
- Housing Division
- Building and Safety Division

Planning Division
The Planning Division plays a key role in shaping the City's future through long-term planning initiatives and day-to-day operations. This includes maintaining and overseeing the General Plan and implementing goals from key policy documents, such as the 6th Cycle Housing Element (2021-2029). The division focuses on improving development processes, responding to public and customer needs, and ensuring efficient management of future planning efforts, including specific plans like the Downtown Montebello Specific Plan and the Montebello Hills Specific Plan. It also handles daily requests related to land use entitlements, discretionary actions, and zoning matters.

Economic Development Division
The Economic Development Division is committed to fostering a thriving business environment by attracting new opportunities, driving economic growth, and supporting existing businesses. It fosters transparent communication with the business community to encourage retention and expansion. Through strategic land use activation, the division works to revitalize key areas of the City, aligning with the vision outlined in the General Plan and the City's Economic Prosperity Action Plan.

The Economic Prosperity Action Plan identifies four key areas of focus: investment and growth around new housing and commercial development, public infrastructure enhancements, creative placemaking initiatives, and support for businesses and entrepreneurs.

As part of the plan's implementation, the City, in partnership with the Montebello Chamber of Commerce and the Los Angeles Economic Equity Accelerator and Fellowship (LEAFF) Entrepreneur Academy, launched a business training workshop series focused on technology, marketing, and financial literacy for local businesses.

Code Enforcement Division
The Code Enforcement Division is responsible for enforcing the regulations outlined in the Montebello Municipal Code, addressing issues such as property maintenance, illegal
construction, and unlicensed business operations to enhance the quality of life for all residents, stakeholders, and visitors to the City.

In 2022, the division expanded its responsibilities to include parking enforcement. This broader scope helps maintain clean and safe public streets and rights-of-way while ensuring compliance with state and local regulations. Enhanced enforcement efforts contribute to the overall improvement of the quality of life in Montebello and its surrounding areas.

COMMUNITY DEVELOPMENT

Housing Division

The Housing Division manages the City's five-year Consolidated Plan, Annual Action Plan, and Community Development Block Grant/HOME programs. It also oversees community assistance programs funded by the U.S. Department of Housing and Urban Development (HUD), providing residents and stakeholders with vital housing-related resources.

Building and Safety Division

The Building and Safety Division ensures compliance with the California Building Code by conducting plan checks and inspections for new construction, renovations, and major system upgrades (HVAC, electrical, plumbing, and structural). The Building and Safety Division also issues permits for Building, Electrical, Plumbing, and Mechanical systems, ensuring that all construction activities adhere to safety and regulatory standards.

Summary of Notable Accomplishments During Fiscal Year 2024 – 2025

- 2040 General Plan Update (Citywide)
- Bicycle Master Plan (Citywide)
- Cesar Chavez Foundation Phase I - Affordable Housing Project Completion (63 new units)
- City Leading Efforts Against Noncompliance (CLEAN) Task Force was established
- Metro Heights at Montebello Hills Specific Plan Project – Phase A Completion (349 units)
- Downtown Montebello Specific Plan
- Economic Prosperity Action Plan to guide Economic Growth (2024-2027)
- Launched the Shop Local, Shop Montebello Campaign, using videos and social media to promote local businesses. The first phase highlighted historic and unique Montebello businesses, while the second phase will showcase the manufacturers based in Montebello
- Montebello Municipal Code Update to Address Oversized Vehicles
- River Gate Townhomes Residential Project Completion (80 new units)
- Tesla business expansion and innovation hub
- Topgolf Project Completion and Grand Opening

Goals/Objectives for Upcoming Fiscal Year 2025 – 2026

- Complete the Zoning Code Update and Objective Design Standards
- Continue to Implement the Objectives of the CLEAN Task Force
- Establish the Welcome Program for new Montebello Businesses
- Launch the Enhanced Infrastructure Financing District (EIFD) feasibility study to analyze the value capture potential of new development along major commercial corridors within the City that could lead to the creation of affordable housing and other infrastructure related upgrades.
- Begin the Rio Hondo Recreation Zone Project feasibility study, in partnership with the Rivers and Mountains Conservancy, to explore seasonal recreational activities along Montebello's waterways.
- Initiate a marketing study to enhance branding and promotional opportunities for Montebello's businesses, restaurants, and shopping experiences
- Launch the Washington Blvd. Transit Oriented Development Specific Plan Project

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City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

COMMUNITY DEVELOPMENT

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-50-500 General-Community Development-Administration							
(5000.10) Salaries-Regular Salaries	196,025	309,410	435,487	584,300	536,491	715,000	775,000
(5000.20) Salaries-Regular Hourly		731	27,368	21,000	314	-	
(5010.10) Overtime-Full-Time	109	676					
(5010.20) Overtime-Part-Time							
(5010.30) Overtime-Limited Part-Time							
(5100.10) Fringe Benefits-FICA/MEDICARE	14,172	20,499	31,550	32,400	32,853	40,800	54,000
(5100.20) Fringe Benefits-Compensation Insurance	6,396	3,800	3,996	4,000	3,996	4,000	4,000
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance	21,167	34,375	28,075	34,800	35,233	25,100	86,000
(5100.70) Fringe Benefits-Auto Allowance	-	82					
(5100.75) Fringe Benefits - LTD/STD	2,951	3,168	3,905	3,800	3,939	5,400	1,000
(5100.80) Fringe Benefits-Vision	593	515	1,213	100	1,410	1,500	2,000
(5100.85) Fringe Benefits - Dental	1,105	1,665	1,558	900	1,161	1,200	1,300
(5100.90) Fringe Benefits-Life	351	542	615	500	649	600	800
(5100.96) Fringe Benefits-401(a) ER Contribution			410		4,343	4,300	4,300
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							21,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							8,500
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							6,000
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							8,000
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							13,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							-
(5300.10) Retirement-Retiree Benefits		(625)					
(5300.15) Retirement - Retiree Insurance		2,373					
(5300.20) Retirement-PERS employer costs	19,432	31,353	42,087	42,000	54,991	50,000	78,000
(5300.25) Retirement - PERS employee pickup	-						
(5300.30) Retirement -401a(h) First Mercantile					20		
(6000.10) Supplies-Office Supplies		630	2,616	1,000	566	3,000	4,000
(6000.20) Supplies-Non-Durable	818	1,495	137	-			-
(6000.40) Supplies-Durable			276				
(6010.40) Machinery & Equipments-Computer Software	29,640	34,898	35,550	36,000	36,261	38,100	142,000
(6010.50) Machinery & Equipments-Computer Hardware	3,662	2,212					
(6014) Training			4,332		3,592		-
(6016) Uniform Expense		3,627	1,400		1,971	1,500	2,000
(6020) Travel & Meetings	97	783	4,324	2,500	1,976	3,000	-
(6025) Advertising/Printing Services	1,708	2,226	7,959	20,000	38,792	15,000	16,000
(6030) Dues & Subscriptions	8,261	10,460	10,491	10,000	19,713	21,000	65,000
(6040.10) Contract Services-Outside Contracts	5,850	432	359	-	8,698		
(6040.60) Contract Services-Building Maintenance/Repairs				15,000			
(6040.65) Contract Services - Equipment/Software Maint-Repair							
(6040.80) Contract Services - Engineering Services					2,708		
(6050.10) Utility Services-Electricity Usage	9,370	17,354	21,321	20,000	24,567	22,000	14,000
(6050.20) Utility Services-Water Usage	270	401	554	500	523	500	500
(6050.30) Utility Services-Telephone Services	282	61	51		44		
(6050.40) Utility Services-Cellular Services	3,323	4,473	4,203	4,400	4,150	4,200	2,100
(6050.50) Utility Services-Gas Usage							
(6055) Copier Repair/Services	7,860	8,160	7,621	7,500	7,846	8,000	8,700
(6060) Mail/ Postal Expense	26		165				
(6065) Liability Insurance	142,296	143,000	143,004	143,000	143,004	75,000	100,000
(6070.10) Fuel-Regular Unleaded Fuel	631	644	358	500	570	1,000	1,500
(6070.20) Fuel-Diesel	-						
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services		812	100	-			1,000
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses							
(6083) Furniture & Fixtures Purchases				20,000	11,527		20,000
(6081) Permits and Fees							
(7120.10) Administrative Costs-PERS Health							
Total	**476,395**	**640,232**	**821,085**	**1,004,200**	**981,908**	**1,040,200**	**1,439,700**

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

COMMUNITY DEVELOPMENT

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-50-520 General-Community Development-Planning							
(5000.10) Salaries-Regular Salaries	233,329	360,740	506,396	548,200	528,632	475,000	506,000
(5000.20) Salaries-Regular Hourly	20,830	31,659	1,464	2,000	2,167	-	
(5000.30) Salaries-Limited Hourly	4,891	2,267	4,784	7,000		-	
(5000.40) Salaries-Stipend	2,757	1,293	507		1,400	1,000	1,400
(5010.10) Overtime-Full-Time	1,443	1,052	461		251		
(5010.30) Overtime-Limited Part-Time	73						
(5100.10) Fringe Benefits-FICA/MEDICARE	19,888	29,455	38,077	39,600	39,436	42,500	39,000
(5100.20) Fringe Benefits-Compensation Insurance	5,700	5,700	6,000	6,000	6,000	6,000	6,000
(5100.30) Fringe Benefits-Unemployment Insurance	251	5					
(5100.40) Fringe Benefits-Health Insurance	35,771	38,612	35,567	31,300	25,070	26,400	31,000
(5100.75) Fringe Benefits - LTD/STD	1,695	3,069	3,655	3,400	3,302	5,100	-
(5100.80) Fringe Benefits-Vision	184	189	450	200	69	100	100
(5100.85) Fringe Benefits - Dental	1,287	1,411	1,175	1,100	530	500	500
(5100.90) Fringe Benefits-Life	226	376	386	400	471	500	400
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							16,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							10,000
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							4,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							
(5300.15) Retirement - Retiree Insurance		2,640					
(5300.20) Retirement-PERS employer costs	25,468	41,057	50,716	50,700	55,697	59,000	56,000
(5300.25) Retirement - PERS employee pickup	-						
(5300.30) Retirement-401 a(h) First Mercantile	365	1,398	1,200		900		600
(6000.10) Supplies-Office Supplies	1,091	1,232	1,866	2,000	2,246	2,000	4,000
(6000.20) Supplies-Non-Durable	2,190	1,544	1,109	1,500	530	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	395						3,000
(6016) Uniform Expense					1,152		1,200
(6020) Travel & Meetings		2,490	4,450	2,500	4,808	2,500	2,500
(6025) Advertising/Printing Services	21,259	10,674	14,399	15,000	12,565	15,000	16,000
(6030) Dues & Subscriptions		170	1,315	1,000	275	1,000	1,500
(6040.10) Contract Services-Outside Contracts	5,197	4,284					35,000
(6040.95) Contract Services - Other Professional Services	-	21,000	42,000	42,000	44,995	30,000	-
(6050.30) Utility Services-Telephone Services					4		
(6050.40) Utility Services-Cellular Services	1,741	1,545	1,619	1,600	1,563	1,500	2,300
(6055) Copier Repair/Services							
(6060) Mail/ Postal Expense	34	85	204				
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services					4,588		
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses							
(6081) Permits and Fees		981	214		122		
(7120.10) Administrative Costs-PERS Health							
Total	**387,014**	**564,928**	**722,865**	**755,500**	**736,773**	**669,600**	**738,000**

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

COMMUNITY DEVELOPMENT

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-50-530 General-Community Development-Code Enforcement							
(5000.10) Salaries-Regular Salaries	224,591	352,437	397,219	491,900	496,843	514,200	580,000
(5000.20) Salaries-Regular Hourly		7,884	7,378	8,000	2,130	-	
(5000.30) Salaries-Limited Hourly		21,924	12,240	18,000	20,535	20,000	35,000
(5010.10) Overtime-Full-Time	75	743	4,251		3,659		
(5100.10) Fringe Benefits-FICA/MEDICARE	16,652	29,005	32,033	31,300	39,803	41,400	46,000
(5100.20) Fringe Benefits-Compensation Insurance	6,200	10,000	9,996	10,000	9,996	15,000	15,000
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance	20,933	31,968	46,252	45,200	60,332	61,900	81,000
(5100.50) Fringe Benefits-Uniform Allowance		1,917	2,500		3,500	3,000	4,000
(5100.75) Fringe Benefits - LTD/STD	1,461	2,906	3,096	3,200	2,403	3,700	-
(5100.80) Fringe Benefits-Vision	216	471	330	400	644	800	700
(5100.85) Fringe Benefits - Dental	494	1,530	2,539	2,700	2,999	3,100	3,000
(5100.90) Fringe Benefits-Life	219	443	521	500	587	500	600
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							14,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay						-	6,800
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							6,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							
(5300.15) Retirement - Retiree Insurance		2,186					
(5300.20) Retirement-PERS employer costs	22,414	37,568	39,727	38,200	52,215	50,000	63,000
(5300.25) Retirement - PERS employee pickup	1,407						
(5300.30) Retirement-401 a(h) First Mercantile							
(6000.10) Supplies-Office Supplies		159	304	500	297	1,000	2,500
(6000.20) Supplies-Non-Durable	1,264	663	977	1,000	3,813	2,500	3,000
(6000.30) Supplies-Janitorial							
(6000.40) Supplies-Durable		1,162	5,122	3,400	1,805	2,000	2,000
(6010.10) Machinery & Equipments			38,200				
(6010.40) Machinery & Equipments-Computer Software		525					26,000
(6010.50) Machinery & Equipments-Computer Hadware		214		-			10,300
(6014) Training	1,025	40	1,174	1,000	674	1,500	2,000
(6016) Uniform Expense	1,337	2,978	2,416	5,000	6,945	4,500	4,500
(6020) Travel & Meetings		216		-			
(6025) Advertising/Printing Services	426	212	87	500	51	500	1,000
(6030) Dues & Subscriptions	8,708	10,889	12,296	12,000	11,953	12,400	1,700
(6040.10) Contract Services-Outside Contracts	3,212	51,487	183,938	215,000	220,758	200,000	225,000
(6040.75) Contract Services - Legal Services		20,955	48,816	30,000	10,059	30,000	50,000
(6050.40) Utility Services-Cellular Services	1,109	864	1,723	1,700	2,039	2,100	2,100
(6060) Mail/ Postal Expense							
(6070.10) Fuel-Regular Unleaded Fuel	1,621	3,190	3,454	5,000	5,683	7,000	10,000
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	2,831	2,785	503	5,000	7,592	5,000	11,200
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	414	5,510	2,267				
(6081) Permits and Fees							
(7035) Lease Payment							
(7050) Miscellaneous Expense							25,000
(7120.10) Administrative Costs-PERS Health							
Total	**316,609**	**602,831**	**859,359**	**929,500**	**967,315**	**982,100**	**1,231,400**

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

COMMUNITY DEVELOPMENT

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
**Effective FY 2024-25, Building moved back to Community Development*							
**Effective FY 2022-23, Building moved to Public Works*							
100-50-540 General-Community Development-Building							
(5000.10) Salaries-Regular Salaries	141,389	174,768		-		179,500	192,300
(5000.20) Salaries-Regular Hourly		7,186					
(5000.30) Salaries-Limited Hourly				-			
(5010.10) Overtime-Full-Time	93	387		-		11,000	3,000
(5100.10) Fringe Benefits-FICA/MEDICARE	10,135	12,816		-		13,500	13,500
(5100.20) Fringe Benefits-Compensation Insurance	1,296	1,000		-		25,000	10,000
(5100.30) Fringe Benefits-Unemployment Insurance				-			
(5100.40) Fringe Benefits-Health Insurance	19,915	22,694		-		19,700	36,400
(5100.75) Fringe Benefits - LTD/STD	920	976		-		300	100
(5100.80) Fringe Benefits-Vision	110	38		-		100	200
(5100.85) Fringe Benefits - Dental	424	278		-		500	1,000
(5100.90) Fringe Benefits-Life	118	171		-		200	200
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							2,200
(5300.15) Retirement - Retiree Insurance		1,552		-			
(5300.20) Retirement-PERS employer costs	14,389	18,292		-		18,600	21,000
(5300.25) Retirement-PERS employee pickup	300			-			
(6000.10) Supplies-Office Supplies				-		500	800
(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	1,000
(6030) Dues & Subscriptions	295			-		1,000	4,200
(6040.10) Contract Services-Outside Contracts	302,821	250,264		-		16,000	16,000
(6040.95) Contract Services-Other Professional Services						450,000	900,000
(6050.30) Utility Services-Telephone Services	10,468	9,642		-		9,100	8,600
(6050.40) Utility Services-Cellular Services				-			-
(6050.65) Utility Services - Internet	2,509	2,760		-		3,300	2,500
(6060) Mail/ Postal Expense				-			
(6070.10) Fuel-Regular Unleaded Fuel				-			
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses				-		1,000	5,200
(6081) Permits and Fees	4,296	9,871	10,713	-	3,418		
(7035) Lease Payment				-			
(7120.10) Administrative Costs-PERS Health				-			
Total	**510,247**	**517,665**	**10,713**	**-**	**3,418**	**750,800**	**1,218,200**
100-50-550 General-Community Development-Commercial Cannabis							
(6040.10) Contract Services-Outside Contracts	33,324	13,875	7,853	25,000	3,235	15,000	10,000
(6040.75) Contract Services - Legal Services	16,294	29,911	4,216	25,000	10,828	10,000	15,000
(7050) Miscellaneous Expense							
Total	**49,618**	**43,786**	**12,069**	**50,000**	**14,063**	**25,000**	**25,000**

**New Division created for FY 2025-26 to improve tracking of Economic Development efforts*

100-50-560 General-Community Development-Economic Development							
(5000.10) Salaries-Regular Salaries							-
(5000.20) Salaries-Regular Hourly							
(5000.30) Salaries-Limited Hourly							
(5010.10) Overtime-Full-Time							
(5100.10) Fringe Benefits-FICA/MEDICARE							
(5100.20) Fringe Benefits-Compensation Insurance							
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance							
(5100.75) Fringe Benefits - LTD/STD							
(5100.80) Fringe Benefits-Vision							
(5100.85) Fringe Benefits - Dental							
(5100.90) Fringe Benefits-Life							
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

COMMUNITY DEVELOPMENT

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(5300.15) Retirement - Retiree Insurance							
(5300.20) Retirement-PERS employer costs							
(5300.25) Retirement-PERS employee pickup							
(6000.10) Supplies-Office Supplies							
(6000.20) Supplies-Non-Durable							
(6000.40) Supplies-Durable							
(6010.40) Machinery & Equipments-Computer Software							
(6010.50) Machinery & Equipments-Computer Hadware							
(6014) Training							
(6020) Travel & Meetings							2,000
(6025) Advertising/Printing Services							5,000
(6030) Dues & Subscriptions							9,000
(6040.10) Contract Services-Outside Contracts							71,500
(6040.95) Contract Services-Other Professional Services							70,000
							157,500

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		422,563		
(7050) Miscellaneous Expense							
Total	**12,195**	**-**	**299,638**	**-**	**422,563**	**-**	**-**
COMMUNITY DEVELOPMENT TOTAL	**1,752,274**	**2,370,062**	**2,725,754**	**2,739,200**	**3,126,333**	**3,467,700**	**4,809,800**

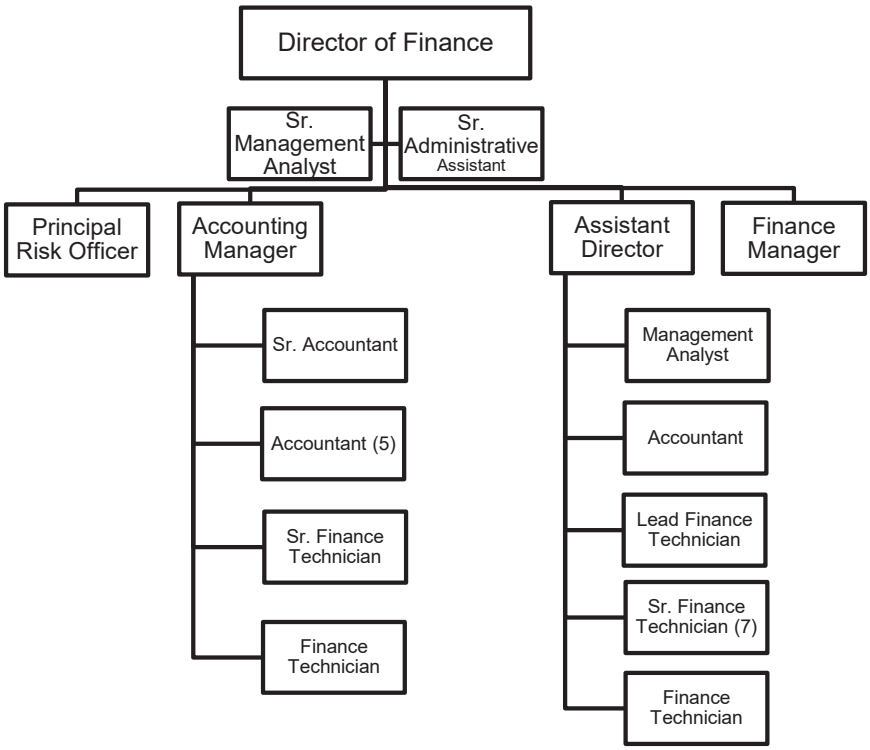
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City of Montebello
Organizational Chart and Position Listing
Fiscal Year 2025-26

FINANCE



City of Montebello
Department Narrative
Fiscal Year 2025-26

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.

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.

Summary of Notable Accomplishments During Fiscal Year 2024-25
- 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 2025-26
- 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 2023-24	Actual FY 2024-25	Projected FY 2025-26
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 2020-21 - FY 2025-26

FINANCE

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-40-400 General-Finance-Finance Administration							
(5000.10) Salaries-Regular Salaries	882,315	1,001,014	1,138,815	1,309,100	1,184,241	1,315,000	1,243,000
(5000.20) Salaries-Regular Hourly		4,133	240		2,503		50,000
(5000.30) Salaries-Limited Hourly	21,392	26,464	16,493	30,000	59,293	50,000	15,000
(5010.10) Overtime-Full-Time	1,370	2,500	11,449	8,000	11,162	15,000	9,000
(5010.30) Overtime-Limited Part-Time							
(5100.10) Fringe Benefits-FICA/MEDICARE	65,557	72,937	81,470	94,000	88,040	101,400	90,000
(5100.20) Fringe Benefits-Compensation Insurance	30,696	30,000	30,000	30,000	30,000	10,000	10,000
(5100.30) Fringe Benefits-Unemployment Insurance	6,913	3,486					
(5100.40) Fringe Benefits-Health Insurance	88,500	96,925	100,219	130,100	112,992	108,000	130,000
(5100.70) Fringe Benefits-Auto Allowance	-						
(5100.75) Fringe Benefits - LTD/STD	9,788	10,090	11,251	11,000	7,754	11,300	1,000
(5100.80) Fringe Benefits-Vision	1,368	1,364	2,307	500	1,104	1,000	1,600
(5100.85) Fringe Benefits - Dental	1,134	2,842	2,793	4,100	3,147	3,100	2,500
(5100.90) Fringe Benefits-Life	792	1,178	1,124	1,100	1,199	1,000	1,000
(5100.96) Fringe Benefits-401(a) ER Contribution			173		2,383	2,600	2,300
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							29,500
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay						-	16,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							29,000
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							6,000
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout						-	13,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout						-	-
(5300.10) Retirement-Retiree Benefits							
(5300.15) Retirement - Retiree Insurance		6,610					
(5300.20) Retirement-PERS employer costs	85,973	102,761	109,797	110,000	123,790	122,000	137,000
(5300.25) Retirement - PERS employee pickup	8,059						
(5300.30) Retirement-401 a(h) First Mercantile					20		
(6000) Supplies	1,278						
(6000.10) Supplies-Office Supplies	5,665	15,127	18,690	12,500	21,131	15,000	20,000
(6000.20) Supplies-Non-Durable	5,900	4,801	757	3,000	1,436	1,000	1,000
(6000.40) Supplies-Durable	-	926	(148)				
(6000.50) Supplies-Medical							
(6010.10) Machinery & Equipments-Machinery & Equipment	152				955		
(6010.20) Machinery & Equipments-Office Equipment	2,107	887		2,500		-	
(6010.40) Machinery & Equipments-Computer Software	850	8,284	3,958	23,500	759	-	54,000
(6010.50) Machinery & Equipments-Computer Hardware	2,578	1,436		2,500		-	
(6014) Training	7,534	19,242	18,854	12,500	13,220	12,500	12,500
(6016) Uniform Expense		2,280		1,250	2,989	1,000	2,000
(6020) Travel & Meetings	86	3,985	12,496	15,000	5,482	10,000	10,000
(6025) Advertising/Printing Services	5,616	5,778	8,198	7,500	10,126	15,000	10,000
(6030) Dues & Subscriptions	9,333	7,551	8,207	7,500	7,364	7,500	7,500
(6032) Insurance		150					
(6040.10) Contract Services-Outside Contracts	519,345	825,760	664,970	790,000	802,012	700,000	750,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	74,588	62,205	55,966	70,000	59,913	60,000	60,000
(6040.75) Contract Services - Legal Services					21,533		
(6040.90) Contract Services-Audit Services	82,156	74,635	40,650	115,000	67,325	60,000	69,000
(6040.95) Contract Services-Other Professional Services	46,000		22,921	35,000	48,124	12,000	10,000
(6050.10) Utility Services-Electricity Usage	77,780	92,856	105,684	120,000	141,105	125,000	120,000
(6050.20) Utility Services-Water Usage	31,126	29,282	26,920	3,000	30,722	30,000	31,000
(6050.30) Utility Services-Telephone Services	9,835	8,541	8,448	9,800	8,076	8,100	8,100
(6050.40) Utility Services-Cellular Services	1,200	1,309	1,402	1,500	1,354	1,400	-
(6050.50) Utility Services-Gas Usage	378	563	708	900	601	600	500
(6050.60) Utility Services-Cable	270	202					
(6050.65) Utility Services - Internet	2,777	3,193	3,206	3,100	3,290	3,100	3,200

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

FINANCE

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6055) Copier Repair/Services	12,402	11,437	11,407	10,700	13,626	12,600	11,900
(6060) Mail/ Postal Expense	20,523	11,524	12,002		12,772	12,000	12,000
(6065) Liability Insurance						25,000	25,000
(6070.10) Fuel-Regular Unleaded Fuel							
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services							
(6081) Permits and Fees	2,000	4,380					
(6083) Furniture & Fixtures Purchases		9,429	10,405		710		
(6084.10) Bank fees-Bank Analysis charges	23,635	23,420	10,655	27,000	414		
(6084.20) Bank fees-Credit card charges	35,262	52,310	61,724	46,000	70,376	80,000	120,000
(6084.30) Bank fees-Cash Vault Adjustment fees							
(6084.40) Bank fees-HDL Business License Admin	16,147	29,277	32,669	35,000	33,739	35,000	35,000
(7020) Note Principal	887	887	887		887		
(7022) Interest Expense		554					
(7050) Miscellaneous Expense	25	87	8,600		41		
(7120.10) Administrative Costs-PERS Health							
Total	**2,201,292**	**2,674,602**	**2,656,367**	**3,082,650**	**3,007,710**	**2,967,200**	**3,158,600**
FINANCE DEPARTMENT TOTAL	**2,201,468**	**2,676,890**	**2,657,374**	**3,082,650**	**3,007,710**	**2,967,200**	**3,158,600**

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	13,001	16,000	
(5100.30) Fringe Benefits-Unemployment Insurance		266					
(5100.80) Fringe Benefits-Vision		51					
(5300.10) Retirement-Retiree Benefits	759,506	730,968	715,418	775,000	643,717	720,000	700,000
(5300.15) Retirement - Retiree Insurance	238,081	272,245	258,261	250,000	243,172	215,000	300,000
(6014) Training		143					
(6036) Settlements		91,250	350,000		2,442,500		
(6040.10) Contract Services-Outside Contracts	6,551	97,910	101,372	97,000	115,197	100,000	
(6040.75) Contract Services-Legal Services			47		21,949		
(6040.95) Contract Services-Other Professional Services					2,600		
(6050.30) Utility Services-Telephone Services					7,362		
(6050.40) Utility Services-Cellular Services	4,652	13,993	13,601	1,000	2,187	1,000	
(6081) Permits and Fees			14,279		48		
(6084)Bank Fees					100		
(7000) Transfer Out					17,875		
(7000.20) Transfer Out-to Golf Fund	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		838,873		
(7020) Note Principal		632,826	330,966	331,000	357,062	393,100	444,000
(7022) Principal Retirement			177,999				
(7025) Interest Expense		332,853	151,873	152,000	445,259	742,600	728,500
(7026) Promotions			10,000		16,649		
(7040) Rent	1,508,702	1,506,936	1,510,634	1,514,700	1,433,662	1,519,700	1,018,400
(7050) Miscellaneous Expense	3,422	635	26,228		221,779		
(7050.10) Miscellaneous Expense-Credit Card Purchases (Clearing)		504					
(7053) Bad-debt Expenses		19,851	280				
(7054) Fuel Island share use	5,998	4,220	2,524		8,413		
(7060) Acquisition	1,223,020	541,324					
(7120.10) Administrative Costs PERS Health	8,831	9,942		10,000			
Total	**4,246,006**	**4,272,063**	**7,292,354**	**3,146,700**	**6,831,405**	**3,707,400**	**3,190,900**

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

FINANCE

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-99-929 General-Non-Departmental-Taylor Ranch							
(6000.20) Supplies-Non-Durable							
(6010.10) Machinery & Equipments-Machinery & Equipment	2,205						
(6040.10) Contract Services-Outside Contracts		9,256			1,838		
(7115) Building Improvements.	1,676,738	666,211	145,258		13,286		
(7116) Improvements Other Than Building		2,932					
Total	**1,678,943**	**678,399**	**145,258**	**-**	**15,124**	**-**	**-**
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**	**-**	**-**	**-**	**-**
100-99-998 General-Non-Departmental-COVID-19							
(6000) Supplies	199						
(6000.20) Supplies-Non-Durable	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	2,250						
(6040.95) Contract Services - Other Professional Services	44,160						
(6083) Furniture & Fixtures Purchases	44,566						
Total	**955,764**	**22,800**	**-**	**-**	**-**	**-**	**-**
NON-DEPARTMENTAL TOTAL	**11,912,014**	**5,352,367**	**7,634,207**	**3,146,700**	**6,846,529**	**3,707,400**	**3,190,900**
FINANCE - NON-DEPARTMENTAL TOTAL	**14,113,482**	**8,029,257**	**10,291,581**	**6,229,350**	**9,854,239**	**6,674,600**	**6,349,500**

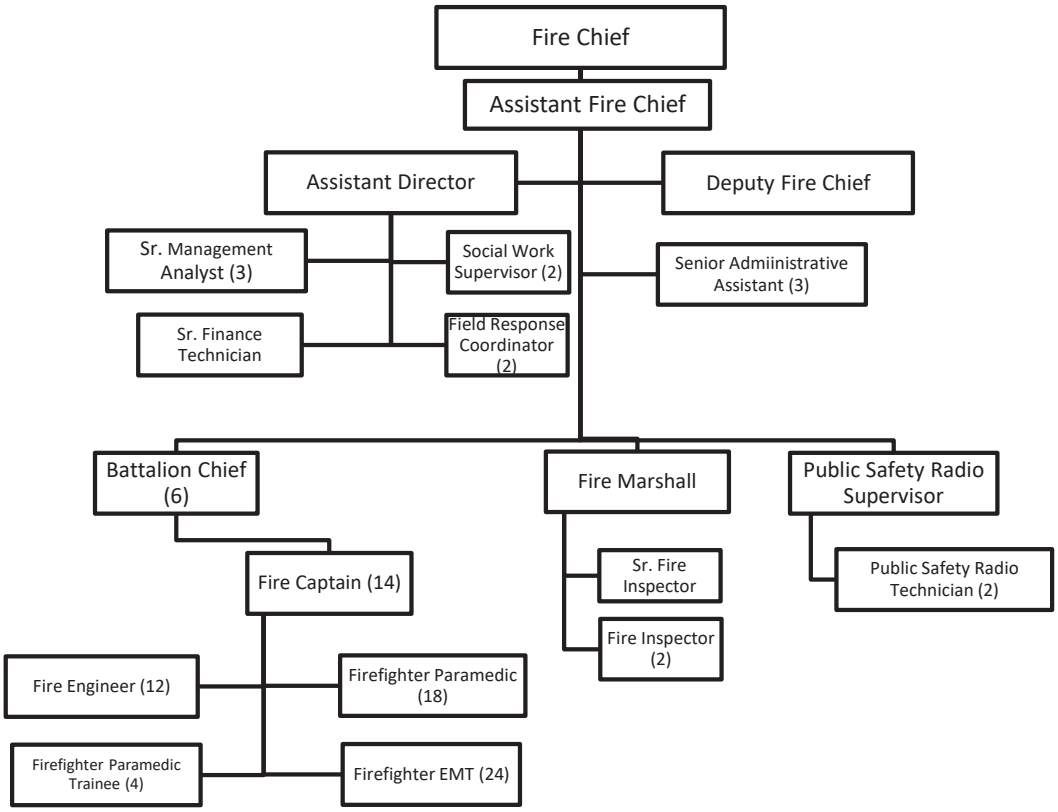
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City of Montebello
Organizational Chart and Position Listing
Fiscal Year 2025-26

FIRE



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

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 better serve the community. The Department currently has eight divisions: Fire Operations, Community Risk Reduction, Public Safety Communications, Community Services and Outreach, Training, Emergency Medical Services (EMS), Emergency Operations Center (EOC)/Disaster Resilience and Fire Administration.

The Operations Division (Suppression and Emergency Medical Services) employs 63 personnel assigned to three shifts. Each shift is staffed by 21 full-time members who provide 24/7 emergency response. The Operations staff includes three (3) Fire Battalion Chiefs, twelve (12) Fire Captains, twelve (12) Fire Engineers, twenty-six (26) Firefighter/Paramedics, ten (10) Firefighters (EMT), four (4) Paramedic/Firefighter Trainees, and Reserve Firefighters. There are six (6) Firefighter/Paramedic positions funded in anticipation of placing a third paramedic rescue squad in service. Personnel work a 56-hour work week, providing firefighting capabilities, emergency medical response, and other emergency services from the three strategically located fire stations. They utilize two paramedic rescue squads, three fire engines, one fire (ladder) truck, and a battalion chief vehicle. This personnel responds to nearly 7,000 calls for service each year, with 81% of these calls identified as emergency medical services. The Department has fourteen apparatuses: three Type 1 engines, three Type 1 reserve engines, one tractor-drawn aerial truck, one reserve tractor-drawn aerial truck, one brush engine, two rescue squads, one CalOES fire engine, and two command vehicles. Dispatch services are provided by Verdugo Fire Communications Services (VFCC).

The Community Risk Reduction Division (CRRD) is responsible for the Education, Engineering, and Enforcement of the California Fire Code, NFPA, and California Penal Codes & Standards. The division is involved throughout the community, ensuring proper safety practices and identifying and eliminating all types of hazardous conditions that pose a threat to 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 (2) Fire Inspectors. The CRRD conducts a wide range of inspections. These include new construction, commercial and industrial facilities, schools and institutions, as well as specialized inspections related to film permits, fireworks, hazardous materials, and public events. Additional specialized functions include the Cannabis Division Inspection & Enforcement, as well as high-rise building inspections. CRRD members are part of the Verdugo Fire Investigation Task Force (VFITF) and the Area-E Regional Arson Task Force.

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 its 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, including 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, and other relevant departments. 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 radio stations, located both 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 EMS Division is responsible for overseeing all aspects of medical service provided to the community. One (1) EMS Battalion

FIRE

The EMS Division is responsible for overseeing all aspects of medical service provided to the community. One (1) EMS Battalion Chief oversees the Division. The goal of the EMS Division is to provide excellent patient care to the citizens we serve. We achieve this goal by coordinating EMT/Paramedic training and education, ensuring quality insurance, maintaining licensure, and adhering to local, county, and state policies. The EMS Division partners with various stakeholders, including the UCLA School of Medicine, private ambulance companies, local hospitals, and the Los Angeles Department of Health Services. The EMS Division takes pride in staying current with industry standards of care, identifying state-of-the-art equipment, and exploring various service delivery models to enhance our service to the community. The Emergency Medical Services (EMS) Division is managed by a team of emergency medical professionals, including an EMS Battalion Chief, a Medical Director (MD), a paramedic coordinator, and a registered nurse educator. These individuals are responsible for paramedic training, certification, and equipment quality improvement, as well as legal aspects, for all basic and advanced emergency medical services. The registered nurse directs EMS continuing education to ensure the quality assurance of care and the advanced use of medical equipment and technology.

The Emergency Management Division of the Montebello Fire Department is responsible for managing the Emergency Operations Center, a crucial component in ensuring the well-being of the city's residents. The Training Battalion Chief oversees the Division. This division is responsible for preparing, coordinating, and implementing plans and strategies to handle and support various emergencies, from natural disasters to man-made crises. Focusing on resilience and community preparedness, the division works closely with other local, state, and federal agencies to ensure a unified and effective response. Through regular training exercises, public education programs, and comprehensive emergency response plans, the Emergency Management Division strives to mitigate the impact of emergencies, ensuring that the Montebello community is well-equipped to face any challenge with confidence and competence. The division promotes community resilience through vital programs, such as the Community Emergency Response Team (CERT), which empowers residents to take an active role in disaster preparedness and response. CERT volunteers receive comprehensive training in essential skills, including fire safety, light search and rescue, team organization, and disaster medical operations. This program enhances the community's resilience in the face of emergencies and fosters a sense of unity and cooperation among neighbors. The CERT program ensures that Montebello remains a safer, more prepared community by equipping citizens with the knowledge and tools needed to respond to crises effectively.

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 management, human resources, payroll administration, program and service development, quality assurance, grant management, and organizational development are essential. The Administration Division supports each division of the Department, providing the most effective service level within available resources. The Administrative Division comprises the following safety personnel: the Fire Chief, one (1) Assistant Fire Chief, and one (1) Deputy Chief & one (1) Battalion Chief. Non-safety positions include one (1) Deputy Director, two (2) Senior Management Analysts, two (2) Senior Administrative Assistants, one (1) Senior Finance Technician, one (1) Part-time Fire Equipment Mechanic.

Summary of Notable Accomplishments During Fiscal Year 2024 – 2025

- Re-established participation in Urban Search and Rescue Regional Task Force 2, trained 12 members to USAR qualification level, deployed on two local missions for the Eaton and Palisades wildfires, and re-established the USAR canine program.
- Modernized rope rescue equipment, implemented self-contained breathing apparatus replacement, standardized testing for tools and equipment to meet industry standards, and inventoried small tool assets with PSTrax software.
- Re-engaged the wildland program with 9 deployments in 2025, outfitted personnel with new safety PPE and Wildland Shelters, implemented CICCS training, and certified 36 new firefighters in
- Completed 100% of California State Fire Marshal-mandated annual inspections and met the requirements of Senate Bill 1205 for inspections and reporting. Finalized inspections for major developments including Metro Heights residential homes, Top Golf Entertainment venue, Ceaser Chavez 6th Street Development, and 140 E. Whittier Residential Community.
- Implemented Cannabis Operators' biannual inspection program with mitigation system testing and mitigated several illegal cannabis operations.

Summary of Notable Accomplishments During Fiscal Year 2024 – 2025 (CONTINUED)

FIRE

- Successfully planned and inspected significant events, including the 4th of July Fireworks Spectacular, Whittier Street Fest, and Harvest Festival. Developed a CERT program and the Montebello CERT team in coordination with regional fire departments and CALOES.
- Conducted research on TESLA vehicles and lithium-ion batteries for project development, developed tracking processes for new construction inspections, and assisted Providence White Memorial-Beverly Hospital in securing relicensing of patient care services.
- Successfully trained and onboarded 16 recruits through an intensive 16-week Drill tower program. Completed engineer and captain promotions to strengthen leadership. Reestablished the JAC revenue stream and generated over $50,000 in revenue through training submitted through the East LA College education fund.
- Placed Squad 55 and Squad 56 in service, enhancing emergency response capabilities. Completed annual certification with the Los Angeles County EMSA and implemented digital narcotics tracking for enhanced accountability. Two firefighters completed paramedic school, and two additional firefighters were sent to paramedic training. Conducted a comprehensive feasibility study for ambulance transport with AP Triton.

Goals/Objectives for Upcoming Fiscal Year 2025 – 2026

- Replace and professionally test the fire hose
- Replace outdated wood ladders (2003) and establish a maintenance plan
- Expand participation in Area RTF2, including swift water capabilities
- Continue supporting the USAR canine program
- Outfit Type II Hazmat and train 25 members to Hazmat Specialist level
- Continue replacing communications equipment
- Develop AREA-E Arson Task Force
- Build Fire Inspection staff technical expertise
- Integrate Fire Inspectors into cause and origin investigations
- Complete comprehensive inspection of Montebello Town Center
- Improve Insurance Service Office Fire Department Rating
- Implement California State Fire Marshal's High Fire Severity Zone program
- Hire 6 Firefighters/paramedics in Q4 for Squad 57
- Implement CPR and Stop the Bleeding training programs
- Expand the Reggie Rodriguez Training Center
- Purchase training equipment and storage
- Establish a registered state instructor pool
- Create a live fire burn training cadre
- Train city staff for different levels of activation
- Establish comprehensive emergency policies
- Conduct quarterly emergency exercises

Department Performance Measures

Performance Measure	Actual	Actual	Projected
	FY 2023-24	FY 2024-25	**FY 2025-26**
Calls for service	6,781	6,909	7,105
Number of Firefighter/Paramedic new hires	6	15	0
Number of homeless individuals placed in housing/shelter	30	35	40
Number of fire prevention community activities conducted	25	20	25
Number of fire inspections conducted	3,000	2,700	3,000
Number of training hours completed by personnel	21,727	28.403.5	30,000

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

FIRE

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-85-850 General-Fire-Fire Administration							
(5000.10) Salaries-Regular Salaries	543,870	714,675	831,920	777,600	890,847	622,700	875,000
(5000.20) Salaries-Regular Hourly	163	1,676	229				
(5000.30) Salaries-Limited Hourly	2720				4,725		
(5010.10) Overtime-Full-Time	387	5,230	24,159	10,000	35,397	30,000	50,000
(5010.40) Overtime-FLSA Overtime			191				
(5010.41) Overtime-Constant Staffing		35,888	(3,657)				
(5100.10) Fringe Benefits-FICA/MEDICARE	25,489	37,119	43,679	41,200	36,568	35,600	44,000
(5100.20) Fringe Benefits-Compensation Insurance	81,900	25,000	30,000	30,000	30,000	40,000	40,000
(5100.30) Fringe Benefits-Unemployment Insurance	449	1,000			3,213		
(5100.40) Fringe Benefits-Health Insurance	44,890	59,767	68,566	74,400	66,494	64,000	125,000
(5100.50) Fringe Benefits-Uniform Allowance	0		741		1,500	2,300	2,000
(5100.70) Fringe Benefits-Auto Allowance	0						
(5100.75) Fringe Benefits - LTD/STD	3,157	4,194	6,957	5,200	8,781	13,300	10,000
(5100.80) Fringe Benefits-Vision	739	869	867	500	1,670	2,400	1,000
(5100.85) Fringe Benefits - Dental	1,905	2,952	3,257	3,800	2,318	2,400	2,400
(5100.90) Fringe Benefits-Life	558	852	(162)	1,000	1,055	1,000	1,100
(5100.96) Fringe Benefits-401(a) ER Contribution			527		5,059	4,800	5,000
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							52,300
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay						-	51,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							1,600
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							1,700
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							43,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							-
(5300.10) Retirement-Retiree Benefits					20,976		
(5300.15) Retirement - Retiree Insurance		4,166					
(5300.20) Retirement-PERS employer costs	71,241	104,741	116,399	112,800	147,550	125,000	150,000
(5300.25) Retirement - PERS employee pickup	2,826						
(5300.30) Retirement-401 a(h) First Mercantile	215	271	120		60		
(6000.10) Supplies-Office Supplies	8,365	9,492	38,664	12,000	65,003	25,000	20,000
(6000.20) Supplies-Non-Durable	4,559	5,208	36,233	5,000	26,963	20,000	20,000
(6000.30) Supplies-Janitorial		5,964	-	-			
(6000.40) Supplies-Durable	3,406	3,723	6,750	6,000	1,529	-	
(6000.50) Supplies-Medical			183				
(6010.10) Machinery & Equipments-Machinery & Equipment							
(6010.40) Machinery & Equipments-Computer Software	7,274				1,650		
(6010.50) Machinery & Equipments-Computer Hardware		7,903	15,861	-	16,505		
(6014) Training	65,318	1,875	800	1,000	11,773	10,000	10,000
(6016) Uniform Expense			24,208	8,000	11,398	8,000	10,000
(6020) Travel & Meetings	6,096	14,160	9,480	10,000	20,048	10,000	10,000
(6025) Advertising/Printing Services	833	2,153	3,427	2,000		1,000	1,000
(6030) Dues & Subscriptions	12,346	12,182	12,729	11,500	10,452	11,500	11,500
(6040.10) Contract Services-Outside Contracts	767,481	106,521	350,422	250,000	251,547	250,000	293,500
(6040.20) Contract Services-Landscaping Services	9,551						
(6040.60) Contract Services-Building Maintenance/Repairs	54,842	11,200	17,035		6,400		
(6040.75) Contract Services-Legal Services		208			19,857		
(6040.95) Contract Services-Other Professional Services					10,411		
(6050.10) Utility Services-Electricity Usage			15,417	12,000	25,542	26,400	25,000
(6050.20) Utility Services-Water Usage			3,562	4,000	3,748	3,300	4,300
(6050.30) Utility Services-Telephone Services	286	92					
(6050.40) Utility Services-Cellular Services	35,033	38,856	55,888	62,000	49,776	44,000	55,000
(6050.50) Utility Services-Gas Usage	2,161	2,935	4,486	4,400	3,042	2,700	3,200
(6050.65) Utility Services - Internet	32,788	33,766	33,040	28,000	32,336	24,000	30,000
(6055) Copier Repair/Services	4,552	4,906	5,285	5,000	5,044	5,300	4,500
(6060) Mail/ Postal Expense	224	351					
(6065) Liability Insurance	278,196	280,000	279,996	280,000	279,996	300,000	300,000
(6070.10) Fuel-Unleaded Fuel			227		109		
(6070.20) Fuel-Diesel			28,327	49,000	16,850	17,000	10,000
(6070.40) Fuel-Propane							

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

FIRE

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	16,529	13,434	17,857	13,000	15,391	10,000	10,000
(6080.50) Vehicle Maintenance/Expenses-Bus Parts							
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments							
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses							
(6081) Permits and Fees	334	1,362	88		25		
(6082) Vehicle Purchase	366,960						
(6083) Furniture & Fixtures Purchases	47,885	7,409	6,125				
(7050) Miscellaneous Expense	17,664	52,416	43,800	25,000	43,932	25,000	50,000
(7120.10) Administrative Costs-PERS Health							
Total	**2,523,192**	**1,614,516**	**2,133,683**	**1,844,400**	**2,185,540**	**1,736,700**	**2,323,100**

100-85-860 General-Fire-Suppression

(5000.10) Salaries-Regular Salaries	5,129,035	5,363,880	6,430,952	6,334,500	6,428,995	6,600,000	4,800,000
(5000.20) Salaries-Regular Hourly	216,662	65,510	65,043	62,000	30,366	40,000	-
(5000.30) Salaries-Limited Hourly	6,630	28,351	15,677	23,000	17,856	10,000	51,000
(5010.10) Overtime-Full-Time	1,717,179	1,155,125	1,090,361	1,035,000	1,900,583	1,600,000	1,350,000
(5010.20) Overtime-Part-Time	886	45					
(5010.40) Overtime-FLSA Overtime	89,017	105,995	124,105	125,000	121,467	125,000	125,000
(5010.41) Overtime-Constant Staffing	1,018,964	1,190,600	1,627,192	1,500,000	1,193,171	1,150,000	1,050,000
(5100.10) Fringe Benefits-FICA/MEDICARE	105,158	103,490	122,643	120,400	132,070	131,800	130,000
(5100.20) Fringe Benefits-Compensation Insurance	991,800	1,000,000	1,149,996	1,150,000	1,149,996	1,150,000	1,150,000
(5100.30) Fringe Benefits-Unemployment Insurance	5,198	1,069					
(5100.40) Fringe Benefits-Health Insurance	492,004	454,599	487,696	447,000	456,756	475,300	640,000
(5100.50) Fringe Benefits-Uniform Allowance	33,000	30,042	35,250	33,000	36,000	36,000	36,000
(5100.75) Fringe Benefits - LTD/STD	15,146	15,982	15,521	15,500	15,694	15,000	15,000
(5100.80) Fringe Benefits-Vision	4,734	2,404	4,353	1,000	3,935	3,500	5,400
(5100.85) Fringe Benefits - Dental	7,880	7,768	8,547	7,700	8,790	9,600	6,800
(5100.90) Fringe Benefits-Life	2,559	3,468	3,426	3,400	3,469	3,300	3,200
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							594,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							322,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							25,000
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							825,000
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout						-	180,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							-
(5300.10) Retirement-Retiree Benefits		625					
(5300.15) Retirement - Retiree Insurance		30,994					
(5300.20) Retirement-PERS employer costs	864,334	914,120	1,182,004	1,406,000	1,265,288	1,300,000	1,350,000
(5300.25) Retirement - PERS employee pickup	14,944						
(6000) Supplies	781				5,515		
(6000.10) Supplies-Office Supplies	2,138	3,250	1,148	3,000	46,259	7,500	9,500
(6000.20) Supplies-Non-Durable	43,992	34,625	22,739	10,000	38,119	30,000	20,000
(6000.30) Supplies-Janitorial	16,282	12,130	5,658	5,000	5,540	5,000	6,000
(6000.40) Supplies-Durable	52,554	55,270	147,153	55,000	91,462	50,000	115,000
(6000.50) Supplies-Medical	115,131	159,704	159,118	175,000	155,646	175,000	195,000
(6010.10) Machinery & Equipments-Machinery & Equipment	297,281	282,892	211,017	260,000	418,985	275,000	100,000
(6010.20) Machinery & Equipments-Office Equipment	-	194	2,831		10,790		-
(6010.30) Machinery & Equipments-Small Tools	-	866	3,737	1,000	966	1,000	20,000
(6010.40) Machinery & Equipments-Computer Software				-		-	
(6010.50) Machinery & Equipments-Computer Hardware	4,616	2,147		-	462		-
(6010.60) Machinery & Equipments-Personal Protective Equip					373,624		301,000
(6014) Training	9,503	27,395	16,736	11,000	59,142	35,000	17,000
(6016) Uniform Expense	111,392	264,825	89,424	100,000	235,102	125,000	45,000
(6020) Travel & Meetings	102	910	1,637	300	614	-	10,000
(6025) Advertising/Printing Services	775	823	412	800		-	1,000
(6030) Dues & Subscriptions	999	1,052	279	1,000	13,492	1,000	11,500
(6040) Contract Services							
(6040.10) Contract Services-Outside Contracts	177,302	733,825	723,513	400,000	835,371	750,000	625,000
(6040.60) Contract Services-Building Maintenance/Repairs	22,656	25,402	15,303	25,000	95,987	30,000	50,000
(6040.65) Contract Services - Equipment/Software Maint-Repair							
(6040.75) Contract Services -Legal Services					30,003		
(6050.10) Utility Services-Electricity Usage	48,868	56,445	63,825	73,000	64,729	63,000	73,000
(6050.20) Utility Services-Water Usage	13,227	14,868	14,519	14,000	28,397	32,000	16,000
(6050.30) Utility Services-Telephone Services	38,718	43,542	40,914	41,000	37,124	41,000	34,000
(6050.40) Utility Services-Cellular Services	1,059	720	847	900	8,582	900	17,000
(6050.50) Utility Services-Gas Usage	4,218	5,129	8,049	8,700	5,182	4,700	4,000
(6050.65) Utility Services - Internet	2,936	7,665	10,402	9,300	10,408	8,300	10,000

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

FIRE

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6055) Copier Repair/Services							
(6060) Mail/ Postal Expense		171	39		96		
(6065) Liability Insurance							
(6070.10) Fuel-Regular Unleaded Fuel	15,958	21,103	26,480	28,000	16,592	16,000	25,000
(6070.20) Fuel-Diesel	41,335	55,007	90,672	119,000	95,854	114,000	100,000
(6070.30) Fuel-CNG	199						
(6075.10) Preventive Maintenance-Fire Extinguisher	1,000						
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	141,553	148,397	194,611	200,000	235,977	225,000	326,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments			165,935				
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses							
(6081) Permits and Fees	13,286	7,448	5,350	10,000	7,667	7,000	8,000
(6082) Vehicle Purchases			54,793		316,968		
(6083) Furniture & Fixtures Purchases					23,724		25,000
(7020) Note Principal	355	355	355		355		
(7035) Lease Payment							
(7050) Miscellaneous Expense		2,000					
(7120.10) Administrative Costs-PERS Health							
Total	**11,893,346**	**12,442,227**	**14,440,262**	**13,814,500**	**16,033,170**	**14,645,900**	**14,822,400**

100-85-870 General-Fire-Prevention

(5000.10) Salaries-Regular Salaries	147,259	190,582	276,409	308,500	419,977	280,000	425,000
(5000.20) Salaries-Regular Hourly		481					
(5010.10) Overtime-Full-Time	32,518	53,497	74,191	27,100	108,527	75,000	90,000
(5100.10) Fringe Benefits-FICA/MEDICARE	12,013	16,138	22,998	20,000	31,644	29,200	32,000
(5100.20) Fringe Benefits-Compensation Insurance	33,396	10,000	9,996	10,000	9,996	15,000	15,000
(5100.30) Fringe Benefits-Unemployment Insurance	1,750						
(5100.40) Fringe Benefits-Health Insurance	13,292	19,733	30,837	33,500	48,423	42,800	76,000
(5100.50) Fringe Benefits-Uniform Allowance	750	750	1,250	1,000	750	1,000	1,700
(5100.75) Fringe Benefits - LTD/STD	1,068						
(5100.80) Fringe Benefits-Vision		283	127	100	250	200	200
(5100.85) Fringe Benefits - Dental		331	975	1,100	1,373	1,200	1,300
(5100.90) Fringe Benefits-Life	76	168	216	200	290	200	400
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							20,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							11,600
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							6,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout						-	
(5300.10) Retirement-Retiree Benefits		1,349					
(5300.15) Retirement - Retiree Insurance							
(5300.20) Retirement-PERS employer costs	27,871	29,286	43,684	45,100	70,045	65,000	81,000
(5300.25) Retirement - PERS employee pickup	760						
(6000.10) Supplies-Office Supplies	733	387	6,775	4,200	5,019	5,000	11,500
(6000.20) Supplies-Non-Durable	2,745	2,750	6,850	3,200	4,044	3,200	25,000
(6000.40) Supplies-Durable	7,025	3,652	7,659	5,000	1,635	26,000	33,000
(6010.10) Machinery & Equipments-Machinery & Equipment					23,196		
(6010.40) Machinery & Equipments-Computer Software		18,090	7,167				
(6010.50) Machinery & Equipments-Computer Hardware			447				16,000
(6014) Training	724	660	7,149	2,000	9,494	10,000	5,000
(6016) Uniform Expense		2,242	5,567	1,500	4,888	3,000	3,000
(6020) Travel & Meetings	15	3,587	5,998	4,000	5,287	4,000	5,000
(6025) Advertising/Printing Services		43	1,011	-			1,000
(6030) Dues & Subscriptions	75	240		500	799	1,000	5,000
(6040.10) Contract Services-Outside Contracts	66	9,968	10,064	15,000	61,061	30,000	34,000
(6050.30) Utility Services-Telephone Services	276	274	292	300	341	300	300
(6050.40) Utility Services-Cellular Services		3,381	711	750	651	600	1,000
(6070.10) Fuel-Regular Unleaded Fuel	1,260	2,602	1,535		1,158		2,000
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services			929		1,472		
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses							
(6081) Permits and Fees		288					
(6082) Vehicle Purchases							
(7035) Lease Payment							
(7120.10) Administrative Costs-PERS Health							
Total	**283,672**	**370,762**	**522,837**	**483,050**	**810,320**	**592,700**	**902,000**

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

FIRE

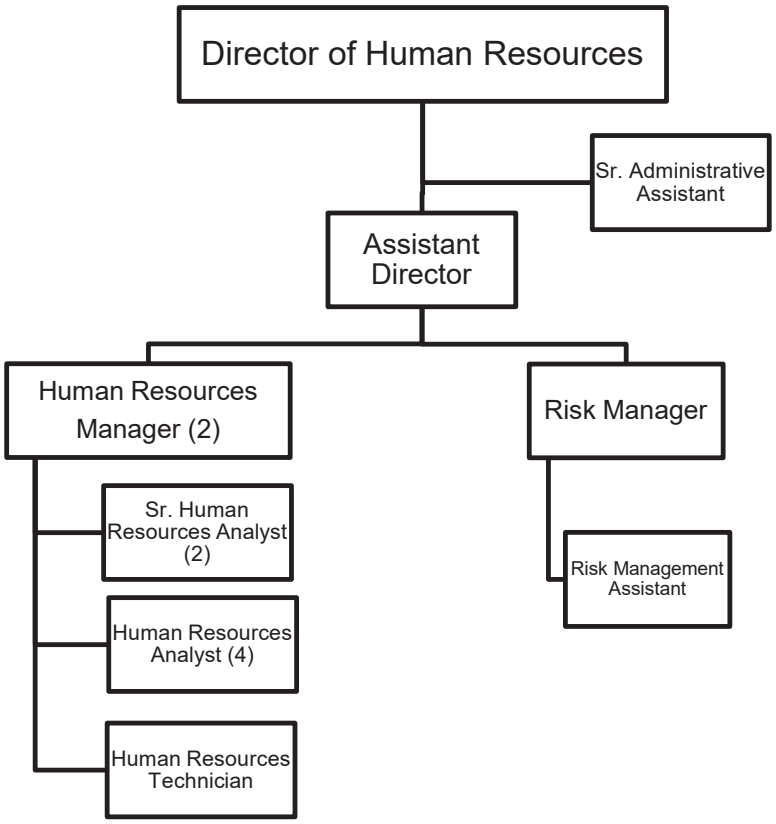
Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-85-880 General-Fire-Communications							
(5000.10) Salaries-Regular Salaries		63,736	183,756	257,700	188,224	86,500	205,000
(5010.10) Overtime-Full-Time			26,065		1,559	2,000	10,000
(5100.10) Fringe Benefits-FICA/MEDICARE		4,471	15,414	10,000	13,446	14,600	17,000
(5100.20) Fringe Benefits-Compensation Insurance		-	9,996	10,000	9,996	15,000	15,000
(5100.40) Fringe Benefits-Health Insurance		6,971	13,074	22,200	21,386	22,000	34,000
(5100.80) Fringe Benefits-Vision			623	100	52	100	700
(5100.85) Fringe Benefits - Dental			190	500	395	500	700
(5100.90) Fringe Benefits-Life		61	163	100	165	200	200
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							2,500
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay						-	13,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout						-	5,200
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							
(5300.15) Retirement - Retiree Insurance		477					
(5300.20) Retirement-PERS employer costs		6,897	18,779	17,100	19,937	21,000	23,000
(6000.10) Supplies-Office Supplies		915	1,376	1,500	7,169	1,500	1,500
(6000.20) Supplies-Non-Durable		672	6,299	1,000	7,044	3,000	3,000
(6000.30) Supplies-Janitorial			66				
(6000.40) Supplies-Durable		4,177	25,246	12,000	10,068	13,000	25,000
(6000.50) Supplies-Medical		83					
(6010.10) Machinery & Equipments-Machinery & Equipment		102,919	184,403	30,500	149,361	50,000	105,000
(6010.20) Machinery & Equipments-Office Equipment				-			
(6010.30) Machinery & Equipments-Small Tools		168		-	944		16,000
(6010.40) Machinery & Equipments-Computer Software			9,030		9,030		
(6010.50) Machinery & Equipments-Computer Hardware		6,412	16,684	-	66		42,000
(6014) Training			10,976	1,000	16,083	2,000	10,000
(6016) Uniform Expense			2,543	-	457	1,000	1,000
(6020) Travel & Meetings		1,483	9,575	3,000	995	1,000	1,000
(6030) Dues & Subscriptions		100	210	500	136	500	500
(6040.10) Contract Services-Outside Contracts	282,733	352,569	333,885	375,000	369,511	375,000	375,000
(6040.20) Contract Services-Landscaping Services							
(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	31,864	38,586	44,046	45,000	49,887	47,000	42,000
(6050.30) Utility Services-Telephone Services	3,871	4,122	4,054	4,000	3,813	3,300	3,300
(6050.40) Utility Services-Cellular Services		59	711	700	1,117	800	8,600
(6060) Mail/ Postal Expense			86		22		
(6080.30) Vehicle Maintenance/Expenses-Vehicle Expenses			3,746		462		
(6080.60) Vehicle Maintenance/Expenses-Vehicle Expenses					2,187		
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses					638		
(6081) Permits and Fees		30					
(6082) Vehicle Purchases							
(7055) Capital Outlay							
(7120.10) Administrative Costs-PERS Health							
Total	**318,468**	**606,368**	**921,596**	**791,900**	**884,150**	**660,000**	**960,200**
100-85-885 General-Fire-Public Safety Augmentation Fund							
(6000.40) Supplies-Durable	-	-		-			
(6040.10) Contract Services-Outside Contracts	-	-		-			
(6082) Vehicle Purchases	-	-		-			
(7025) Interest Expense		33,995					
(7035) Lease Payment	291,628	257,633	140,234	140,300	190,988	590,800	360,200
Total	**291,628**	**291,628**	**140,234**	**140,300**	**190,988**	**590,800**	**360,200**
FIRE DEPARTMENT TOTAL	**15,310,306**	**15,325,501**	**18,158,612**	**17,074,150**	**20,104,168**	**18,226,100**	**19,367,900**

City of Montebello

Organizational Chart and Positon Listing

Fiscal Year 2025-26

HUMAN RESOURCES



City of Montebello
Department Narrative
Fiscal Year 2025-26

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 and selection; classification and compensation; benefits administration; leave of absence (LOA) management; workers compensation; risk management; labor relations; performance management; organizational development and training; policy development; and personnel records management. The purpose of these functions is to enhance each City department's ability to attract and retain a qualified and diverse workforce. This is accomplished by ensuring the effective and fair management of all City human resources systems and practices. Human Resources functions are conducted under the guidelines of relevant labor and employment laws and best practices.

Summary of Notable Accomplishments During Fiscal Year 2024 – 2025

- Conducted eighty-five (85) recruitments, processed over three thousand six hundred sixty (3,660) applications, and onboarded one hundred twenty (120) 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 with the Transportation Department and Recreation and Community Service Department.
- Implemented a new Performance Evaluation Platform from Neogov to automate and facilitate performance evaluation tracking and management. Provided Citywide Perform training to staff.
- Streamlined the recruitment and selection process by moving to online forms such as Authorization to Hire and Requisition forms.
- Processed over one thousand thirty (1,030) Personnel Action Forms (PAF).
- New Employee Luncheons Hosted quarterly to welcome and engage with new City staff.
- Held the Annual Open Enrollment Benefits Fair, Halloween Employee Engagement Event, and the City Holiday Party.
- Launched new employee benefit services with a new insurance carrier, MetLife.
- Completed the Request for Proposal process for Worker's Compensation third-party administration services and selected and transitioned to a new vendor, AdminSure. Provided City-wide training for submitting workers' compensation claims.
- Coordinated mandatory Ethics Training for all City employees.
- Held an onsite CalPERS training for Human Resources and Finance Department staff.
- Attended the following trainings/conferences: Tyler New World System (NWS), Public Agency Risk Management Association (PARMA) Conference, CalPERS, and Southern California Public Labor Relations Council Conference.
- Began negotiations for successor Memoranda of Understanding with seven (7) bargaining units.

HUMAN RESOURCES

Goals/Objectives for Upcoming Fiscal Year 2025 – 2026

- Negotiate successor Memoranda of Understanding with seven (7) bargaining units and implement the terms of the agreements.
- Enhance the Citywide Employee Appreciation events.
- Develop a Citywide employee development and training program to enhance employee engagement, skills, and competencies.
- Implement or revise policies and procedures.
- In partnership wth the Finance Deaprtment, launch NWS feature for Personnel Action Forms to streamline and enhance online process.
- Launch online portal to submit workers' compensation claims to AdminSure.

Department Performance Measures

Performance Measure	Actual FY 2023-24	Estimated FY 2024-25	Projected FY 2025-26
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 2020-21 - FY 2025-26

HUMAN RESOURCES

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-25-250 General-Human Resources-Administration							
(5000.10) Salaries-Regular Salaries	459,629	628,140	835,659	1,070,600	1,035,817	800,000	750,000
(5000.20) Salaries-Regular Hourly		232					
(5000.30) Salaries-Limited Hourly							
(5000.40) Salaries-Stipend	307	393	100		950		1,000
(5010.10) Overtime-Full-Time	778	1,299	1,601	1,000	22	-	-
(5010.20) Overtime-Part-Time							
(5100.10) Fringe Benefits-FICA/MEDICARE	34,326	43,568	57,224	64,600	65,067	59,600	54,000
(5100.20) Fringe Benefits-Compensation Insurance	10,100	10,100	9,996	10,000	9,996	5,000	10,000
(5100.30) Fringe Benefits-Unemployment Insurance	2,700				814		
(5100.40) Fringe Benefits-Health Insurance	24,891	30,097	42,921	62,100	49,386	53,600	70,000
(5100.70) Fringe Benefits-Auto Allowance							
(5100.75) Fringe Benefits - LTD/STD	5,425	7,447	8,309	7,800	7,704	11,000	1,600
(5100.80) Fringe Benefits-Vision	778	680	1,649	400	457	500	500
(5100.85) Fringe Benefits - Dental	1,891	2,584	2,635	3,100	2,381	2,700	2,100
(5100.90) Fringe Benefits-Life	419	627	672	600	631	600	500
(5100.96) Fringe Benefits-401(a) ER Contribution			351		2,132	-	2,900
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay						-	22,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay						-	24,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay						-	14,000
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay						-	
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							6,100
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							15,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							-
(5300.15) Retirement - Retiree Insurance		2,108					
(5300.20) Retirement-PERS employer costs	44,681	63,999	83,018	78,300	88,982	80,000	73,000
(5300.25) Retirement - PERS employee pickup	1,429						
(6000.10) Supplies-Office Supplies	5,712	10,490	23,360	10,000	45,714	25,000	25,000
(6000.20) Supplies-Non-Durable	11,266	33,747	25,002	30,000	15,975	15,000	15,000
(6000.40) Supplies-Durable			822	1,000	23,386	5,000	-
(6000.50) Supplies-Medical		427		1,000	455	1,000	
(6010.20) Machinery & Equipments-Office Equipment	1,649			-			
(6010.40) Machinery & Equipments-Computer Software	862	149			21,477		
(6010.50) Machinery & Equipments-Computer Hardware		6,210	2,903	5,000	2,617	-	
(6012) Education Reimbursement	15,475	22,091	31,788	20,000	41,531	30,000	30,000
(6014) Training	5,117	5,770	22,230	15,000	28,651	15,000	15,000
(6016) Uniform Expense		709	1,438		1,926		2,000
(6020) Travel & Meetings	2,370	4,952	4,089	2,500	5,194	2,500	2,500
(6025) Advertising/Printing Services	938	12,084	5,765	10,000	614	5,000	2,000
(6030) Dues & Subscriptions	3,217	901	2,451	2,500	3,138	2,500	3,500
(6040.10) Contract Services-Outside Contracts	73,579	230,651	264,620	125,000	286,637	125,000	175,000
(6040.65) Contract Services - Equipment/Software Maint-Repair			360				
(6040.75) Contract Services - Legal Services	68,186	89,150	244,021	150,000	414,616	150,000	150,000
(6040.95) Contract Services - Other Professional Services	-	26,667	35,130		56,065		
(6050.30) Utility Services-Telephone Services	2,865	2,344	2,290	2,700	2,144	2,200	2,100
(6050.40) Utility Services-Cellular Services	2,613	3,861	5,154	4,700	6,599	5,700	6,000
(6050.60) Utility Services-Cable	540	403					
(6050.65) Utility Services - Internet	657	970	1,305	1,300	1,464	1,400	1,500
(6055) Copier Repair/Services	4,593	5,340	5,934	5,300	4,985	5,400	4,100
(6060) Mail/ Postal Expense	1,193	193	750		1,079		500
(6065) Liability Insurance						50,000	50,000
(6070.10) Fuel-Regular Unleaded Fuel		155					
(6075) Preventive Maintenance							
(6081) Permits and Fees							
(6083) Furniture & Fixtures Purchases		4,551	6,051		2,745		4,000
(7026) Promotions			3,536		14,671		
(7050) Miscellaneous Expense					16,911		
(7120.10) Administrative Costs-PERS Health							
Total	**788,186**	**1,253,089**	**1,733,134**	**1,684,500**	**2,262,933**	**1,453,700**	**1,534,900**

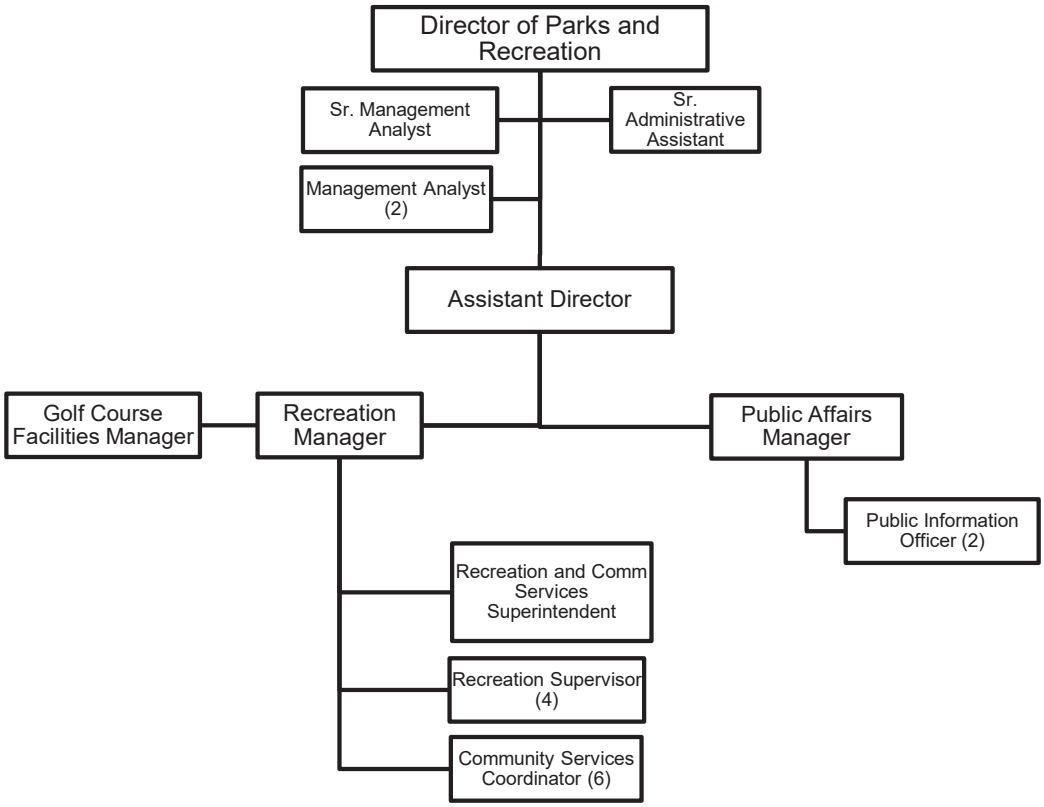
City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

HUMAN RESOURCES

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-40-420 General-Human Resources-Information Tech							
(5000.10) Salaries-Regular Salaries	190,094	228,940	254,446				
(5000.20) Salaries-Regular Hourly	23,973	573	361				
(5000.30) Salaries-Limited Hourly							
(5010.10) Overtime-Full-Time	5,472	6,915	4,005				
(5010.20) Overtime-Part-Time	2,350						
(5010.30) Overtime-Limited Part-Time							
(5100.10) Fringe Benefits-FICA/MEDICARE	16,051	17,596	19,192				
(5100.20) Fringe Benefits-Compensation Insurance	8,300	15,000	15,000				
(5100.30) Fringe Benefits-Unemployment Insurance		4,518					
(5100.40) Fringe Benefits-Health Insurance	11,682	14,086	23,752				
(5100.75) Fringe Benefits - LTD/STD	1,361	1,812	2,442				
(5100.80) Fringe Benefits-Vision	7	460	486				
(5100.85) Fringe Benefits - Dental	51	527	696				
(5100.90) Fringe Benefits-Life	106	167	214				
(5300.15) Retirement-Retiree Insurance		963					
(5300.20) Retirement-PERS employer costs	21,125	23,910	25,444				
(5300.25) Retirement - PERS employee pickup	2,579						
(5300.30) Retirement-401 a(h) First Mercantile							
(6000.10) Supplies-Office Supplies		10,237	3,712				
(6000.20) Supplies-Non-Durable	1,043	571	354				
(6000.40) Supplies-Durable		224					
(6010) Machinery & Equipments			216				
(6010.20) Machinery & Equipments-Office Equipment	30	58	352				
(6010.40) Machinery & Equipments-Computer Software	39,254	24,963	50,523				
(6010.50) Machinery & Equipments-Computer Hardware	30,137	52,204	17,039				
(6014) Training			30				
(6030) Dues & Subscriptions	135	24					
(6040.10) Contract Services-Outside Contracts	135,567	349,191	495,661				
(6040.50) Contract Services-Street Maintenance			647				
(6040.60) Contract Services-Building Maintenance/Repairs							
(6040.65) Contract Services - Equipment/Software Maint-Repair	172,213	157,485	144,016				
(6040.95) Contract Services - Other Professional Services	289,812						
(6050.30) Utility Services-Telephone Services	141						
(6050.40) Utility Services-Cellular Services	2,803	3,096	4,294				
(6055) Copier Repair/Services			16				
(6060) Mail/Postal Expense			70				
(6070.10) Fuel-Regular Unleaded Fuel	130	25					
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services			95				
(7050) Miscellaneous Expense							
(7120.10) Administrative Costs-PERS Health							
Total	**954,416**	**913,545**	**1,063,063**	**-**	**-**	**-**	**-**
HUMAN RESOURCES - INFORMATION TECH TOTAL	**1,742,602**	**2,166,634**	**2,796,197**	**1,684,500**	**2,262,933**	**1,453,700**	**1,534,900**

City of Montebello
Organizational Chart and Position Listing
Fiscal Year 2025-26

PARKS AND RECREATION



City of Montebello
Department Narrative
Fiscal Year 2025-26

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/projects.

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 which display Montebello's unique heritage and diverse cultures.

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 aquatics programming.

Pubic Affairs -- This Division serves as the primary communication channel for the City of Montebello. The Division is responsible for maintaining the City's digital presence through website and social media management, ensuring timely distribution of information, and managing crisis and emergency communication effectively. Additionally, the Public Affairs Division oversees all news media relations, develops comprehensive communication strategies, and provides essential support services such as graphics, photography, video production, run-of-show, City Council orals, proclamation, and ceremonial writing for all City departments, the City Manager, and City Council offices.

PARKS AND RECREATION

Summary of Notable Accomplishments During Fiscal Year 2024 - 2025

- Published the "Connect with Rec" Recreation Guide – a quarterly guide that features the Recreation and Community Services events, programs, and more.
- Implemented new programming – the Adaptive Inclusive Recreation (AIR) Program, Robotics & Coding Program, and Black History Month Event.
- Re-opened the Potrero Heights Park Splash Pad in summer of 2024.
- Return of the Heritage Festival Parade.
- Launched an updated class registration portal at MontebelloRecreation.com.
- Completed Capital Improvements Projects – Rio Hondo River Access Project and City Park Baseball Field Renovation.
- Offered a full year of normally operating recreation programs which included the following:
    - 10 Pet Vaccination Clinics
    - 8 City Service Saturdays that provided approximately 2,000 hours of volunteer labor to assist with park maintenance.
    - 13 Night Markets
    - 14 community-wide special events; Independence Day Celebration, Downtown Street Fest, Movies at the Park, 9/11 Remembrance Ceremony, Heritage Festival & 5K, Halloween Train Ride & Festival, Dia de los Muertos Event, Veterans Day Ceremony, Winter Wonderland & Tree Lighting, Holiday Food & Toy Donation Distribution, AIR Resource Fair, Easter Egg-stravaganza, Memorial Day Ceremony, Stride for Pride 5K & Resource Fair
    - 4 Youth Sports Leagues offered (Soccer, Flag Football, Outdoor Basketball, Indoor Basketball) with approximately 860 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.
    - 118 Swim Lesson sessions offered and 1 Movie in the Pool event.
    - 4 childcare camps offered (summer, fall, winter, and spring) serving a total of approximately 430 youth campers.
    - Provided 5,000 meals to seniors for the YWCA congregate meal program.
    - Provided approximately 7,115 meals to youth for the Summer Food Service Program.
- Spearheaded the City's "Shop Local, Shop Montebello" social media campaign, bringing attention to some of the City's most unique food, drink, and other eatery establishments.
- Led the soliciting of content, layout, graphic design, print, and mail coordination of the City's quarterly newsletter that is directly mailed to 24,000 residents.
- Handled the graphic design and promotion of all City events such as Egg-stravaganza, Stride for Pride, Independence Day Spectacular, Downtown Streetfest, Night Market, Heritage Festival, Halloween Fest and Winter Wonderland.
- Enacted a comprehensive city-wide social media policy.
- Deployed an AI-based assistance platform (Chatbot) on the City's website, which is also available via SMS on both platforms in more than 70 different languages.
- Led all planning, content and material creation, equipment set-up and execution of multiple city events such as the Dog Park groundbreaking, grand opening of the Bella Verde Golf Course clubhouse and the press conference announcing the status of the Armenian Genocide Marty's Memorial Monument as a State Historical Landmark.
- Worked proactively with the Finance Department to build a revamped digital budget survey.
- Created and published all City press releases and coordinated all media responses.
- Served as the professional photography and in-house video production specialists for all City departments during normal city operations, special events, and other functions.
- Created a new tracking system for all City-utilized billboards to streamline all campaigns.

City of Montebello
Department Narrative
Fiscal Year 2025-26

PARKS AND RECREATION

Goals/Objectives for Upcoming Fiscal Year 2025-26

- Complete ongoing Capital Improvement Projects and open them to the public:
  - Installation of a Community Garden at Holifield 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.
- Create and enact an SOP for City press releases.
- Increase the follower base across City social media platforms to meet the following targets:
  Facebook: 9,300 followers
  Instagram: 19,000 followers
  Nextdoor: 10,300 members
  LinkedIn: 1,900 followers
- Host social media training for the City's public safety department personnel.
- Have all Division staff attain FAA Part 107 certification for drone pilot certification.
- Develop a City-wide crisis communication plan with protocol templates.
- Utilize a "pulse" survey at the direction of City Administration.

Department Performance Measures

Performance Measure	Actual FY 2023-24	Actual FY 2024-25	Projected FY 2025-26
Number of Volunteers	500+	500+	500+
Classes Offered to Community	220	250	260
Sports Programs Offered to the Community	23	34	35
Summer Food Service Program	9,600	7,115	8,000
Facility Reservations/Permits	2,300	3,600	3,700
City Website visits	N/A	479,000	482,000
Social Media Followers (across all platforms)	N/A	33,400	40,500
Press Releases	N/A	9	11

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

PARKS AND RECREATION

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-70-700 General-Parks & Recreation-Recreation Administration							
(5000.10) Salaries-Regular Salaries	418,859	429,955	478,598	515,100	484,616	488,900	540,000
(5000.20) Salaries-Regular Hourly	20,137	40,011	41,787	32,000	37,849	38,000	38,000
(5000.30) Salaries-Limited Hourly	20,423	1,217	32,980	45,000	48,638	45,000	57,000
(5000.40) Salaries-Stipend	-	(50)	300		1,150		
(5010.10) Overtime-Full-Time	939	2,127	4,404	5,000	1,903	2,000	1,200
(5010.20) Overtime-Part-Time	2,855	2,391	1,027	1,000	1,312	1,500	1,000
(5010.30) Overtime-Limited Part-Time	2,083		102		115		
(5100.10) Fringe Benefits-FICA/MEDICARE	32,925	32,654	37,548	34,800	37,341	36,700	41,000
(5100.20) Fringe Benefits-Compensation Insurance	13,100	7,200	9,996	10,000	9,996	15,000	15,000
(5100.30) Fringe Benefits-Unemployment Insurance	95	2					
(5100.40) Fringe Benefits-Health Insurance	22,693	16,722	37,879	33,500	29,995	28,600	44,000
(5100.70) Fringe Benefits-Auto Allowance	-						
(5100.75) Fringe Benefits - LTD/STD	2,812	2,859	3,155	3,000	2,663	3,700	600
(5100.80) Fringe Benefits-Vision	296	111	143	100	166	200	700
(5100.85) Fringe Benefits - Dental	425	841	1,101	1,100	1,271	1,100	1,700
(5100.90) Fringe Benefits-Life	403	543	586	600	553	500	500
(5100.96) Fringe Benefits-401(a) ER Contribution			412		3,946	4,000	4,000
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							10,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							21,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							18,000
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							6,300
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							8,300
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout						-	7,000
(5300.10) Retirement-Retiree Benefits							
(5300.15) Retirement - Retiree Insurance		1,143					
(5300.20) Retirement-PERS employer costs	40,571	45,742	49,817	49,000	51,306	49,400	61,000
(5300.25) Retirement - PERS employee pickup	-	166					
(5300.30) Retirement-401 a(h) First Mercantile	115		120		120		
(6000.10) Supplies-Office Supplies	3,080	12,242	32,541	9,600	29,572	15,600	15,900
(6000.20) Supplies-Non-Durable	11,770	13,865	11,581	3,000	7,025	3,000	14,000
(6000.40) Supplies-Durable	910	1,006	1,690	3,000	4,012	5,000	-
(6010.20) Machinery & Equipments-Office Equipment			502				
(6010.40) Machinery & Equipments-Computer Software	226		520	750	1,129	-	9,400
(6010.50) Machinery & Equipments-Computer Hardware	1,613	561		800	782	800	1,000
(6014) Training	-	378	55	7,900	2,425	5,600	5,500
(6016) Uniform Expense	-			18,300	3,072	15,000	20,000
(6020) Travel & Meetings	78	236	2,558	5,700	2,901	5,000	6,800
(6025) Advertising/Printing Services	4,985	1,002	2,438	9,800		5,000	4,500
(6030) Dues & Subscriptions	470	49	318	11,200	20,876	15,400	5,300
(6040.10) Contract Services-Outside Contracts	24,165	40,787	67,663	50,000	74,255	85,000	55,000
(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	11,391	14,660	14,662	16,000	15,788	16,100	19,000
(6050.30) Utility Services-Telephone Services	6,936	526	566	500	3,599	1,100	5,300
(6055) Copier Repair/Services	17,431	19,019	20,555	17,300	20,782	18,900	20,400
(6065) Liability Insurance	153,500	155,000	155,004	155,000	155,004	150,000	200,000
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	31	543	4,866	15,000	51,026	12,000	22,000
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses					9,386		
(6081) Permits and Fees		225	75				
(6082) Vehicle Purchases					34,283		
(6083) Furniture & Fixtures					6,284		14,400
(6084.20) Bank fees-Credit card charges	1,234	2,599	2,647	4,800	2,642	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							
Total	**816,881**	**847,675**	**1,018,196**	**1,058,850**	**1,157,783**	**1,072,900**	**1,299,600**

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

PARKS AND RECREATION

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-70-710 General-Parks & Recreation-Recreation							
(5000.10) Salaries-Regular Salaries	131,152	181,616	238,839	310,800	364,988	450,000	453,000
(5000.20) Salaries-Regular Hourly	333,622	351,169	509,778	480,000	541,422	560,000	478,000
(5000.30) Salaries-Limited Hourly	260,325	479,054	566,581	550,000	738,504	730,000	798,000
(5000.40) Salaries-Stipend							
(5010.10) Overtime-Full-Time	15,410	28,573	22,335	15,000	25,697	25,000	10,000
(5010.20) Overtime-Part-Time	16,364	16,356	26,087	10,000	20,562	22,000	6,000
(5010.30) Overtime-Limited Part-Time	3,205	2,545	11,637	1,000	2,679	2,500	2,500
(5100.10) Fringe Benefits-FICA/MEDICARE	56,710	79,461	103,638	103,000	128,151	125,400	133,000
(5100.20) Fringe Benefits-Compensation Insurance	30,000	30,000	30,000	30,000	30,000	50,000	50,000
(5100.30) Fringe Benefits-Unemployment Insurance	50,870	9,003	791		19,706		
(5100.40) Fringe Benefits-Health Insurance	52,303	61,109	52,647	50,400	67,603	58,100	106,000
(5100.75) Fringe Benefits - LTD/STD	1,099	1,124	1,448	1,200	1,030	1,600	
(5100.80) Fringe Benefits-Vision	132	438	239	200	544	200	1,000
(5100.85) Fringe Benefits - Dental	1,327	1,695	1,917	1,600	2,247	1,900	3,000
(5100.90) Fringe Benefits-Life	319	430	397	400	568	500	600
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							11,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay						-	4,400
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							1,200
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							9,400
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							10,000
(5300.15) Retirement - Retiree Insurance		4,178					
(5300.20) Retirement-PERS employer costs	46,629	56,170	77,343	73,000	99,572	93,500	103,000
(5300.25) Retirement - PERS employee pickup	4,768						
(5300.30) Retirement-401 a(h) First Mercantile					1,125		1,100
(6000.10) Supplies-Office Supplies	3,417	2,826	2,967	5,000	5,443	5,000	12,600
(6000.20) Supplies-Non-Durable	130,762	264,020	406,891	302,000	390,377	350,000	405,000
(6000.30) Supplies-Janitorial	3,684	111		11,200	3,974	2,000	5,000
(6000.40) Supplies-Durable	23,083	76,409	68,390	107,500	132,985	117,000	99,500
(6000.50) Supplies-Medical	789			11,100	2,073	10,000	16,000
(6010.10) Machinery & Equipments-Machinery & Equipment				32,500	1,852	-	31,000
(6010.20) Machinery & Equipments-Office Equipment							
(6010.40) Machinery & Equipments-Computer Software			5,399	18,200		-	
(6010.50) Machinery & Equipments-Computer Hardware	3,906	4,684		12,600	1,344	12,600	600
(6014) Training		537	3,206	12,600	3,971	5,000	5,000
(6016) Uniform Expense		4,961					
(6020) Travel & Meetings		478	1,746	2,000	220	2,000	2,000
(6025) Advertising/Printing Services	140	200	1,549	51,500	29,101	55,000	50,000
(6030) Dues & Subscriptions	1,240	1,595	8,663		3,789	5,300	5,300
(6040.10) Contract Services-Outside Contracts	98,089	209,886	322,482	330,000	378,137	380,000	537,200
(6040.20) Contract Services-Landscaping Services		1,038					
(6040.25) Contract Services-Graffiti Removal Services		35					
(6040.30) Contract Services-Street Sweeping							
(6040.40) Contract Services-Rec Activity Instructor Services	500	43,563	60,430	117,000	62,230	110,400	84,000
(6040.60) Contract Services-Building Maintenance/Repairs	66,412	10,653	14,156	2,400	5,925	2,400	1,200
(6040.65) Contract Services-Equip/Software Maint-Repairs		181					
(6040.70) Contract Services-Rental-Building & Equipment	4,188	18,215	602	28,500	13,966	23,000	28,000
(6040.75) Contract Services-Rental-Legal Services		16,856					
(6050.10) Utility Services-Electricity Usage	171,454	207,369	256,959	265,000	285,466	285,000	290,000
(6050.20) Utility Services-Water Usage	34,018	25,065	28,728	25,000	29,992	30,000	26,000
(6050.30) Utility Services-Telephone Services	21,118	19,207	19,571	2,200	14,579	14,000	14,000
(6050.40) Utility Services-Cellular Services	8,748	10,891	11,640	11,000	15,313	14,100	20,000
(6050.50) Utility Services-Gas Usage	25,102	66,986	88,675	60,000	63,320	66,000	81,000
(6050.60) Utility Services-Cable			997	1,300	863	500	1,600
(6050.65) Utility Services - Internet	23,312	28,866	24,165	29,000	20,434	20,000	23,000

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

PARKS AND RECREATION

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6065) Liability Insurance							
(6070.10) Fuel-Regular Unleaded Fuel	4,625	2,743	466	3,000	4,828	5,000	15,000
(6070.20) Fuel-Diesel	757	923	229	500	2,676	3,000	-
(6070.30) Fuel-CNG					82		2,000
(6075.10) Preventive Maintenance-Fire Extinguisher	5,119	2,808		2,500			
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	2,659	5,312	10,099	1,000	11,250	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	5,069	17,586	8,961	20,000	13,503	13,400	13,000
(6082) Vehicle Purchases							
(7020) Note Principal	57	62	52	3,000	57	3,000	3,000
(7035) Lease Payment							
(7040) Rent	1,255	8,922					
(7050) Miscellaneous Expense							
(7120.10) Administrative Costs-PERS Health							
Total	**1,643,738**	**2,355,909**	**2,990,700**	**3,094,200**	**3,542,148**	**3,657,400**	**3,952,200**

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

(5000.20) Salaries-Regular Hourly	-	132	1,058				
(5000.30) Salaries-Limited Hourly	-	17,599	18,982	17,400	31,426	18,000	40,000
(5100.10) Fringe Benefits-FICA/MEDICARE	-	1,225	1,533		2,405		2,500
Total	**-**	**18,956**	**21,573**	**17,400**	**33,831**	**18,000**	**42,500**

Pubic Affairs Division moved to Parks and Recreation effective November 2023

100-21-210 General-Parks & Recreation-Community Promotion

(5000.10) Salaries-Regular Salaries					203,340	243,200	243,000
(5000.30) Salaries-Limited Hourly					3,581		10,000
(5100.10) Fringe Benefits-FICA/MEDICARE					15,710	15,000	16,000
(5100.20) Fringe Benefits-Compensation Insurance						5,000	5,000
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance					29,597	27,600	34,000
(5100.75) Fringe Benefits - LTD/STD						-	
(5100.80) Fringe Benefits-Vision					185	200	200
(5100.85) Fringe Benefits - Dental					1,409	1,400	900
(5100.90) Fringe Benefits-Life					212	200	200
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							3,300
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5200.30) Special Pay - Leave Pay Other - Incentive Pay						-	
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout						-	8,400
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout						-	
(5300.15) Retirement-Retiree Insurance							
(5300.20) Retirement-PERS employer costs					21,833	21,000	25,000
(5300.25) Retirement - PERS employee pickup							
(6000.10) Supplies-Office Supplies					1,397	1,000	-
(6000.20) Supplies-Non-Durable					1,925	2,000	5,000
(6000.40) Supplies-Durable					1,738		4,400
(6010.10) Machinery & Equipments-Machinery & Equipment					1,683	7,000	30,000
(6010.40) Machinery & Equipments-Computer Software							84,000
(6010.50) Machinery & Equipments-Computer Hardware					721		

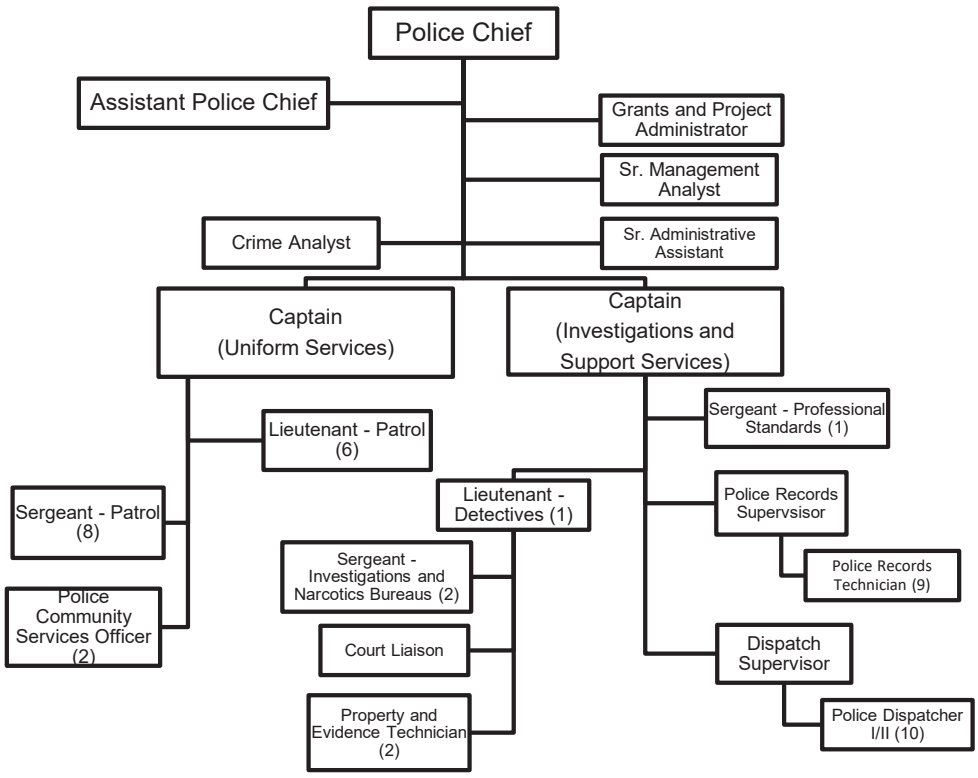
City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

PARKS AND RECREATION

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6014) Training					-	3,000	5,800
(6016) Uniform Expense					3,095	3,000	3,400
(6020) Travel & Meetings					332	1,000	4,800
(6025) Advertising/Printing Services					100,062	100,000	95,000
(6030) Dues & Subscriptions					5,517	3,500	2,500
(6040.10) Contract Services-Outside Contracts					10,046	12,500	14,300
(6040.65) Contract Services - Equip/Software Maint-Repairs					22,892	20,000	10,000
(6040.95) Contract Services - Other Professional Services					39,589		21,000
(6050.60) Utility Services-Cable					692	600	800
(6060) Mail/ Postal Expense							
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services							
(6083) Furniture & Fixtures							4,800
TOTAL	**-**	**-**	**-**	**-**	**465,556**	**467,200**	**631,800**
PARKS AND RECREATION DEPARTMENT TOTAL	**5,078,363**	**5,992,391**	**4,030,430**	**4,170,450**	**5,199,318**	**5,215,500**	**5,926,100**

City of Montebello
Organizational Chart and Position Listing
Fiscal Year 2025-26

POLICE



*There are a total of 84.0 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

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 Department is entering its' 105th year of "Dedication to Superior Service".

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, and Police Cadet 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 2024 – 2025

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.
15 police officers were hired

Technology and Intelligence-Led Policing
In 2024, the Department enhanced its use of technology to improve service efficiency and community safety

Community Relations Unit– The Community Relations Unit (CRU) attended/ hosted (43) community events during the calendar year. CRU also took on the responsibility of managing the Citizens Academy. CRU used the academy as a recruiting tool to revitalize the Citizens on Patrol Program to attract new volunteers and create a new recruitment, application, and selection process.

The Traffic Bureau– During the 2024 calendar year, the Montebello Traffic Bureau conducted (6) DUI Checkpoints and (25) DUI Saturation Operations, funded entirely by the OTS STEP and the CTFGP Grants. If the grants' goals are met for the rest of the fiscal year Montebello PD will be awarded (2) Police Units specifically for DUI enforcement.

Summary of Notable Accomplishments During Fiscal Year 2024 – 2025 (CONTINUED)

POLICE

Summary of Notable Accomplishments During Fiscal Year 2024 – 2025 (CONTINUED)

Officer Wellness- Officer wellness remains a key focus for our department. We have implemented policies and developed programs aimed at enhancing the physical, mental, and emotional well-being of law enforcement officers, addressing the daily challenges they face. A peer support team, selected by their colleagues, has been formed, and the department gym has been upgraded with new equipment to support officer fitness.

Facility Improvements – To address structural issues and improve working conditions, the Department completed the Police Building First Floor Project in 2024. The project resolved flooding and mold concerns, featuring new flooring, a renovated locker room, and an upgraded briefing room. These improvements provide a safer and more functional workspace for officers and staff.

Crime Analysis - With the implementation of the National Incident-Based Reporting System (NIBRS), the Crime Analysis Unit has delivered data-driven insights to enhance investigations, resource allocation, and overall public safety strategies. Collaboration with local analysts has led to more targeted policing and improved efficiency. These efforts contributed to a 21% reduction in Motor Vehicle Thefts from 2023.

Reduction in response times – Over the past year, a reduction in response times for calls of all priorities has been noted. This accomplishment can be attributed to an increase in staffing on patrol shifts as well as being able to maintain the "cover watch" shift that was reimplemented in recent years. These factors combined have had a positive impact on the community and allows our police officers to maintain the safety of the public. Please refer to the department statistics section for a detailed breakdown of response times which have been broken down based on priority.

Communications - The Montebello Police Department's Communications Center is a full service 24/7 365 operation currently staffed with 7 full time Dispatchers and 1 Supervisor. During the 2024 calendar year, Montebello's dispatchers logged 59,677 calls for service, answered a combined total of 107,496 phone calls and received and sent a total of 816 emergency text messages. In addition to answering calls, dispatchers are responsible for dispatching Police Officers to calls for service in a timely manner.

Goals/Objectives for Upcoming Fiscal Year 2025-26

Traffic Enforcement and Education– The Traffic Bureau will continue to work the OTS STEP and CTFGP Grants, which requires specific enforcement operations and educational campaigns to the public. The Traffic Bureau will also continue its collaboration with other surrounding agencies in the Southeast Traffic Coalition.

Officer wellness – The department intends to send the Peer Support Team for certification training. In addition, we will launch a Wellness Application that provides on-demand access to trusted and effective wellness resources. A complete Wellness Program will also be developed, featuring training for both sworn officers and professional staff.

Crime Analysis - The crime analyst is actively involved with the investigation team and regional crime collaboratives, including the Southeast Gang Taskforce, San Gabriel Valley Gang Taskforce, and San Gabriel Valley Burglary Intel. These partnerships enhance information sharing and crime trend analysis affecting Montebello. The Crime Analyst will continue providing strategic insights, maintaining regional ties, and leveraging training to improve investigative efforts.

Unmanned Aerial Systems (Drones) The Department plans to increase the UAS certified pilot roster from 12 to 18 certified pilots. Certified pilots may include professional staff members such as evidence technicians and CSO's. In order to maintain airworthiness with our fleet of drones, we need to replace older drones that may not be safe to fly due to outdated technology and/or software. We also need to upgrade our first-generation drones so that they are compliant with new FAA rules and regulations related to remote identification requirements. We also plan to begin implementation of a "Drone as a first responder" (DFR) program. DFR programs are becoming the industry standard. They allow drones to respond to emergency calls or service (including fire or rescue calls) within seconds to greatly increase situational awareness and response times.

POLICE

Goals/Objectives for Upcoming Fiscal Year 2025-26 (CONTINUED)

Park services bureau – The Park Services Bureau will begin deployment in the summer of 2025, consisting of sworn personnel, police cadets, and community service officers. This bureau will be responsible for monitoring all parks in the city, with a focus on preventing incidents of vandalism, criminal activity, disruptive behavior, and misuse of park properties. Additionally, the bureau will work to identify quality of life issues and engage with park visitors to further strengthen the department's community relations efforts. The goal of the Park Services Bureau is to create a safe and welcoming environment in our parks, ensuring that these spaces serve as safe havens for children and adults to enjoy outdoor activity.

Technology – The department will also implement several advanced technology systems aimed at assisting in the identification and apprehension of individuals involved in criminal activity. These systems will support the department's ongoing efforts to enhance public safety and streamline operations, ensuring quicker response times and more effective crime deterrence.

Flock Safety – is a public safety technology company that provides a system of automated license plate recognition (ALPR) cameras and other surveillance technologies, aiming to deter and solve crime by providing law enforcement and communities with real-time intelligence and objective evidence.

Spectrum backup line – A Spectrum backup line is a leased line for dispatch radio communications. The primary connection for communication is via microwave. Having this leased line is crucial in order to ensure that there is no lapse in radio communication during an extreme emergency when radio bandwidth is at full capacity. Obtaining this service is essential to keep operations running safely and efficiently.

Police Community Resource Center - The police department will research the feasibility of establishing a Police Community Services Center at Chet Holifield Park. This center would be staffed by a combination of sworn officers, police cadets, and community service officers, providing a valuable resource for the local community. The center's primary functions would include offering a location where residents can access information about available resources, file police reports, and directly engage with law enforcement personnel. The Police Community Service Center would create a more visible police presence in the southern portion of our community.

Expansion of specialized units - The Traffic Unit will implement a police motorcycle program aimed at increasing visibility and addressing traffic concerns across the city. This program will enhance enforcement capabilities, improve response times, and contribute to overall road safety. The Department has always had dual purpose dogs that can assist with apprehending dangerous suspects and detect drugs and/or firearms. Our intention is to build the canine program up to two dog teams and have both teams cross trained to detect contraband, guns or explosives. Additionally, the department will fill the second vacant police K9 position, ensuring 7-day-a-week coverage for the apprehension dog. This will serve as a force multiplier, providing additional support during high-risk operations, and enhancing the safety of our officers by offering an extra layer of protection and capability. The department will make efforts to re- establish the Special Response Team "SRT". This unit provides a tactical solution for high-risk situations.

Social Media engagement – The department will expand its use of social media platforms to better connect with the community. This expansion will focus on providing real-time alerts, delivering timely information on crime trends, and offering education and warnings to help residents stay informed and safe. Additionally, the department will utilize these platforms to engage the community with items of local interest, fostering a more open and transparent line of communication between law enforcement and the public.

Citizen Academy - The Police Department Citizens Academy is an educational program designed to provide community members with an in-depth understanding of law enforcement operations, policies, and procedures. This academy allows citizens to engage directly with police officers, gaining insight into the challenges and complexities of policing. The department will gauge community input to offer multiple classes a year.

Goals/Objectives for Upcoming Fiscal Year 2025-26 (CONTINUED)

District Lieutenant – The District Lieutenant model will be implemented to the community. Each district will have a Lieutenant

POLICE

District Lieutenant – The District Lieutenant model will be implemented to the community. Each district will have a Lieutenant assigned to it, which will provide a dedicated Lieutenant to deal with quality-of-life issues specific to each district. This collaborative effort between the police department and community will enhance community engagement, and address district issues more effectively.

Chaplain Program - The department will re-establish the Police Chaplain Program to provide emotional, spiritual, and moral support during times of stress, trauma, or loss. The Chaplains would be available to assist during critical incidents and community events.

Performance Measures – The Department will continue to maintain and improve the department's response time to all incidents by ensuring that the department uses the most current technology for dispatching officers quickly and efficiently. We will make efforts to reduce crime levels by utilizing software systems that allow for real-time tracking and analysis of crime patterns, resource allocation, and officer performance.

Fleet management program – The department will implement a fleet management plan for all police department vehicles. The focus will be to efficiently manage the fleet to ensure all vehicles are operational, cost-effective, and meet the department's needs. It includes vehicle procurement, maintenance, repair, tracking, and replacement strategies to maximize the lifespan fleet and fiscal responsibility.

Building Maintenance and Improvements – The department will conduct a feasibility study to assess the need for replacing workstations throughout the building that are in disrepair, are not ergonomically designed, and are not functional. This research will focus on evaluating the current condition of workstations, and exploring options for modern, ergonomic solutions that will enhance employee comfort and productivity.

Mental Health Outreach – the Department will continue its partnership with the Los Angeles County Department of Mental Health to provide services to persons in need of housing and mental health assistance. By leveraging department resources and collaborating with agencies like Montebello Fire Department MCAP, the Department is well-positioned to identify areas with critical needs of individuals facing housing and mental health challenges.

Department Performance Measures

Performance Measure	Actual FY 2023-24	Actual FY 2024-25	Projected FY 2025-26
Average Response Time to Priority 1 Calls (Dispatch to arrival)	3:21	3:01	3:00
Case Investigated by Detectives / Cleared	1318/1191	1,659/1,581	1,700/1,500

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City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

POLICE

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-80-800 General-Police-PD Administration							
(5000.10) Salaries-Regular Salaries	261,552	361,883	328,104	527,900	642,923	629,700	555,000
(5000.20) Salaries-Regular Hourly		42,342					
(5000.30) Salaries-Limited Hourly		6,018	126,641	98,000	159,387	100,000	80,000
(5010.10) Overtime-Full-Time		352	318				
(5100.10) Fringe Benefits-FICA/MEDICARE	3,842	9,862	7,267	6,500	16,230	7,800	17,000
(5100.20) Fringe Benefits-Compensation Insurance	36,096	23,000	24,996	25,000	24,996	20,000	20,000
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance	20,968	24,408	25,822	23,600	38,696	38,000	39,000
(5100.50) Fringe Benefits-Uniform Allowance	950	950	1,900	1,200	950	1,200	1,200
(5100.70) Fringe Benefits-Auto Allowance	-						
(5100.75) Fringe Benefits - LTD/STD	1,421	2,022	5,064	3,600	5,459	6,900	2,100
(5100.80) Fringe Benefits-Vision	299	466	1,110	300	1,001	300	500
(5100.85) Fringe Benefits - Dental	380	298	1,605	1,600	1,543	1,600	1,200
(5100.90) Fringe Benefits-Life	386	377	170	300	284	300	300
(5100.96) Fringe Benefits-401(a) ER Contribution			554		5,184	5,200	3,000
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							26,500
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							60,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay						-	8,000
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5200.30) Special Pay - Leave Pay Other - Incentive Pay						-	
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							4,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							-
(5300.10) Retirement-Retiree Benefits		4,468			30,764		
(5300.15) Retirement - Retiree Insurance		1,669					
(5300.20) Retirement-PERS employer costs	43,422	61,051	67,833	56,100	132,054	132,000	75,000
(5300.25) Retirement - PERS employee pickup	65						
(6000.10) Supplies-Office Supplies	336	4,265	5,825	5,000	481	1,000	1,000
(6000.20) Supplies-Non-Durable	5,524	2,486	6,030	4,000	11,451	5,000	10,000
(6000.40) Supplies-Durable	15		941				
(6010.10) Machinery & Equipments-Machinery & Equipment					47,592		
(6010.50) Machinery & Equipments-Computer Hardware					83,772		
(6014) Training		75			7,216		
(6016) Uniform Expense					75		
(6020) Travel & Meetings	276	435	90		1,800		
(6025) Advertising/Printing Services			4,132				
(6030) Dues & Subscriptions	786	3,255	4,489	5,000	7,637	5,500	5,500
(6040.10) Contract Services-Outside Contracts	5,914	61,054	93,443		61,760		
(6040.60) Contract Services-Building Maint-Repairs		200					
(6040.65) Contract Services-Equip/Software Maint-Repair					5,963		
(6040.75) Contract Services-Legal Services		8,861					
(6040.95) Contract Services-Other Professional Services		10,146	78,461		132,941	80,000	130,000
(6050.30) Utility Services-Telephone Services	6,844	1,998	1,969	2,000	1,863	1,400	1,600
(6055) Copier Repair/Services	1,987	7,486					
(6060) Mail/Postal Expense	43				63		
(6065) Liability Insurance	262,200	263,000	263,004	263,000	263,004	400,000	400,000
(6070.10) Fuel-Regular Unleaded Fuel		70	94				
(6070.20) Fuel-Diesel							
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses					71,113		
(6081) Permits and Fees							
(6082) Vehicle Purchases					296,516		
(6084.20) Bank fees-Credit card charges	611	1,916	2,602	1,200	3,584	200	-
(6084.30) Bank fees-Cash Vault Adjustment fees							
(7050) Miscellaneous Expense	1,500	1,132					
(7120.10) Administrative Costs-PERS Health							
Total	**655,417**	**905,545**	**1,052,464**	**1,024,300**	**2,056,302**	**1,436,100**	**1,440,900**

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

POLICE

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-80-805 General-Police-Patrol							
(5000.10) Salaries-Regular Salaries	6,118,876	6,498,549	7,266,214	7,140,000	9,040,475	7,800,000	8,675,000
(5000.20) Salaries-Regular Hourly	501	106	1,213			-	
(5000.30) Salaries-Limited Hourly	33,022	144,429	5,355	10,000	(836)	-	
(5000.40) Salaries-Stipend	10,669	7,188	7,875	10,000	25,000	10,000	10,000
(5010.10) Overtime-Full-Time	949,583	1,362,507	1,402,695	1,250,000	1,802,322	1,550,000	1,900,000
(5010.30) Overtime-Limited Part-Time	136						
(5100.10) Fringe Benefits-FICA/MEDICARE	106,661	124,920	134,479	135,000	179,272	160,000	240,000
(5100.20) Fringe Benefits-Compensation Insurance	929,196	900,000	1,050,000	1,050,000	1,050,000	1,100,000	1,100,000
(5100.30) Fringe Benefits-Unemployment Insurance	19,244	4,610	(11)		9,380		
(5100.40) Fringe Benefits-Health Insurance	522,502	508,755	528,255	558,200	619,838	587,000	905,000
(5100.50) Fringe Benefits-Uniform Allowance	53,700	52,975	63,063	69,000	64,063	69,000	69,000
(5100.75) Fringe Benefits - LTD/STD	15,872	15,284	16,709	15,800	20,064	16,200	23,000
(5100.80) Fringe Benefits-Vision	5,430	5,388	4,705	2,200	8,171	8,000	5,000
(5100.85) Fringe Benefits - Dental	12,040	14,336	16,094	17,000	19,003	18,100	20,000
(5100.90) Fringe Benefits-Life	3,085	4,136	4,289	4,200	4,739	4,100	5,000
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							725,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							380,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							55,000
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay						-	69,000
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							25,000
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							500,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							-
(5300.10) Retirement-Retiree Benefits		2,350	16,980		22,980		
(5300.15) Retirement - Retiree Insurance		34,728					
(5300.20) Retirement-PERS employer costs	1,129,012	1,141,827	1,408,226	1,450,000	1,717,579	1,650,000	1,950,000
(5300.25) Retirement - PERS employee pickup	20,863						
(6000.10) Supplies-Office Supplies	99						
(6000.20) Supplies-Non-Durable	9,065	8,562	7,643	15,000	11,760	10,000	15,000
(6000.30) Supplies-Janitorial			468				
(6000.40) Supplies-Durable	3,015	36,286	68,561	85,000	64,165	75,000	50,000
(6000.50) Supplies-Medical							
(6010.10) Machinery & Equipments-Machinery & Equipment					12,403		
(6010.50) Machinery & Equipments-Computer Hardware							
(6014) Training			213		10,483		
(6016) Uniform Expense		1,181	(260)		1,835		
(6020) Travel & Meetings	1,371	3,054	495	5,000	586	1,000	1,000
(6030) Dues & Subscriptions	1,500	2,387	3,225	3,000	269	3,000	4,000
(6040.10) Contract Services-Outside Contracts	699	13,211	45,685		2,312	-	
(6040.75) Contract Services-Legal Services	4,909	38					
(6050.20) Utility Services-Water Usage	6,310	5,615	6,752	5,900	6,201	6,000	6,000
(6050.30) Utility Services-Telephone Services	21,281	16,438	12,766	13,000	11,681	10,000	11,000
(6050.40) Utility Services-Cellular Services	73,394	64,751	86,271	83,000	112,974	104,000	115,000
(6050.50) Utility Services-Gas Usage	21,151	14,224	24,208	26,000	11,190	11,600	18,300
(6050.65) Utility Services-Internet		2,200	4,939	7,500		-	
(6055) Copier Repair/Services							
(6070.10) Fuel-Regular Unleaded Fuel			63		1,380	600	2,000
(6070.20) Fuel-Diesel							
(6070.40) Fuel-Propane							
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services			2,301		124		
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses							
(6081) Permits and Fees							
(7050) Miscellaneous Expense		960					
(7120.10) Administrative Costs-PERS Health							
Total	**10,073,186**	**10,990,995**	**12,189,471**	**11,954,800**	**14,829,413**	**13,193,600**	**16,878,300**

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

POLICE

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-80-810 General-Police-Traffic							
(5000.10) Salaries-Regular Salaries	374,509	506,069	478,436	425,300	477,545	519,000	326,000
(5000.20) Salaries-Regular Hourly			3,672		2,606		
(5010.10) Overtime-Full-Time	5,672	2,931	6,229	9,000	35,558	10,000	50,000
(5100.10) Fringe Benefits-FICA/MEDICARE	7,627	6,865	7,144	2,200	7,755	8,200	6,000
(5100.20) Fringe Benefits-Compensation Insurance	62,196	20,000	20,004	20,000	20,004	25,000	25,000
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance	29,713	32,352	23,857	10,100	29,072	28,600	25,000
(5100.50) Fringe Benefits-Uniform Allowance	2,400	3,800	2,850	4,000	2,850	4,000	4,000
(5100.75) Fringe Benefits - LTD/STD	1,121	1,126	966	1,000	1,030	1,000	1,000
(5100.80) Fringe Benefits-Vision	-	18	51		59	100	100
(5100.85) Fringe Benefits - Dental	-	181	451	500	453	500	500
(5100.90) Fringe Benefits-Life	209	317	231	300	226	200	200
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							52,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							17,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							2,500
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout						-	15,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							
(5300.10) Retirement-Retiree Benefits			5,500		6,600		
(5300.15) Retirement - Retiree Insurance		2,194					
(5300.20) Retirement-PERS employer costs	55,516	71,445	76,852	29,000	80,469	79,000	80,000
(5300.25) Retirement - PERS employee pickup	2,349						
(6000.10) Supplies-Office Supplies	421	909					
(6000.20) Supplies-Non-Durable	1,772	6,383	852	5,000	1,487	2,000	1,000
(6000.40) Supplies-Durable					250		
(6010.10) Machinery & Equipments-Machinery & Equipment							
(6010.40) Machinery & Equipments-Computer Software			4,515	16,000		-	
(6030) Dues & Subscriptions		2,475					
(6040.10) Contract Services-Outside Contracts	273,341	241,160	240,000	251,500	240,000	332,500	332,500
(6055) Copier Repair/Services							
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses		131					
(7120.10) Administrative Costs-PERS Health							
Total	**816,846**	**898,356**	**871,610**	**773,900**	**905,964**	**1,010,100**	**937,800**
100-80-815 General-Police-Support Services							
(5000.10) Salaries-Regular Salaries	83,145	79,293	177,736	171,500	178,604	175,800	184,400
(5000.20) Salaries-Regular Hourly	25,223	148	3,526	5,000	344	-	
(5000.30) Salaries-Limited Hourly	187,917	148,783	185,347	300,000	198,857	200,000	250,000
(5000.40) Salaries-Stipend							
(5010.10) Overtime-Full-Time	-						
(5010.30) Overtime-Limited Part-Time	131						
(5100.10) Fringe Benefits-FICA/MEDICARE	18,746	14,923	25,094	11,200	25,487	25,400	30,000
(5100.20) Fringe Benefits-Compensation Insurance	32,196	20,000	20,004	20,000	20,004	10,000	10,000
(5100.30) Fringe Benefits-Unemployment Insurance	7,577						
(5100.40) Fringe Benefits-Health Insurance	8,483	8,400	19,060	19,200	18,479	19,700	26,000
(5100.50) Fringe Benefits-Uniform Allowance	500		1,450				
(5100.75) Fringe Benefits - LTD/STD	644	681	721	700	490	800	-
(5100.80) Fringe Benefits-Vision	61	368	72	100	99	100	100
(5100.85) Fringe Benefits - Dental	424	549	551	500	451	500	500
(5100.90) Fringe Benefits-Life	60	84	156	100	142	100	200
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							4,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							4,800
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							4,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout						-	-
(5300.15) Retirement - Retiree Insurance		574					
(5300.20) Retirement-PERS employer costs	8,173	8,210	17,262	17,000	17,194	18,700	21,000
(5300.25) Retirement - PERS employee pickup	-						
(5300.30) Retirement-401 a(h) First Mercantile	131	166	120		100		

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

POLICE

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6000.10) Supplies-Office Supplies	978	3,086	7,755	7,000	8,941	8,000	8,000
(6000.20) Supplies-Non-Durable	58,401	31,450	50,714	30,000	32,742	30,000	40,000
(6000.30) Supplies-Janitorial	2,999	6,482					
(6000.40) Supplies-Durable		8,853	2,291	3,500	2,234	1,000	1,000
(6000.50) Supplies-Medical	748	669	1,218	1,000		-	1,000
(6010.10) Machinery & Equipments-Machinery & Equipment	93,480						
(6010.40) Machinery & Equipments-Computer Software		525	19,980		86,148	3,200	-
(6010.50) Machinery & Equipments-Computer Hardware							
(6010.60) Machinery & Equipments-Personal Protective Equipment							
(6014) Training	28,073	26,463	90,281	75,000	70,186	75,000	40,000
(6016) Uniform Expense	15,309	10,360	500	18,000	14,624	18,000	15,000
(6020) Travel & Meetings	491						
(6025) Advertising/Printing Services	2,264	11,817	22,068			-	
(6030) Dues & Subscriptions	10,230	9,882	18,285		5,657	5,000	5,000
(6040) Contract Services							
(6040.10) Contract Services-Outside Contracts	89,886	99,858	79,050	95,000	85,880	95,000	95,000
(6040.35) Contract Services - Custodial Services	51,962						
(6040.60) Contract Services-Building Maintenance/Repairs	208,728	24,522	7,696	25,000	5,503	5,000	5,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	27,521	2,884	31,016		800		
(6040.75) Contract Services - Legal Services	4,807	32,026	2,466	25,000	11,826	30,000	30,000
(6040.95) Contract Services - Other Professional Services	43,230	52,212	413,918	225,000	222,951	235,000	235,000
(6050.10) Utility Services-Electricity Usage	201,318	166,848	168,841	198,000	187,044	200,000	200,000
(6050.30) Utility Services-Telephone Services	94,051	131,602	127,768	139,000	142,061	130,000	149,000
(6050.60) Utility Services-Cable	3,543	6,254	10,702	11,000	11,445	11,000	10,500
(6050.65) Utility Services - Internet	8,911	8,158	3,346	3,200	3,627	3,000	4,500
(6055) Copier Repair/Services	34,434	26,609	34,126	33,200	35,023	36,500	40,700
(6060) Mail/ Postal Expense	84	263	484		569		
(6070) Fuel							
(6070.10) Fuel-Regular Unleaded Fuel	176,164	227,420	171,378	175,000	149,061	175,000	180,000
(6070.20) Fuel-Diesel	4,623	4,480	4,998	4,700	4,374	5,600	-
(6075.10) Preventive Maintenance-Fire Extinguisher	3,886	1,819		4,200			
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	216,275	233,155	205,878	200,000	359,887	200,000	300,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	18,557						
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses							
(6081) Permits and Fees	14,719	16,833	14,435	18,000	15,496	16,000	16,000
(6082) Vehicle Purchases	334,666						
(7025) Interest Expense		11,293					
(7035) Lease Payment	294,335	283,041					
(7050) Miscellaneous Expense							
(7120.10) Administrative Costs-PERS Health							
Total	**2,418,084**	**1,721,043**	**1,940,293**	**1,836,100**	**1,916,330**	**1,733,400**	**1,910,700**

100-80-820 General-Police-Communications

(5000.10) Salaries-Regular Salaries	628,983	593,444	570,111	750,000	828,439	837,000	780,000
(5000.20) Salaries-Regular Hourly			17,602		11,527		
(5010.10) Overtime-Full-Time	213,724	282,679	357,682	300,000	277,947	300,000	250,000
(5100.10) Fringe Benefits-FICA/MEDICARE	57,407	58,782	61,273	80,300	74,776	78,700	74,000
(5100.20) Fringe Benefits-Compensation Insurance	96,200	46,000	45,996	46,000	45,996	40,000	40,000
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance	94,213	83,051	78,541	80,300	106,802	101,400	122,000
(5100.50) Fringe Benefits-Uniform Allowance	5,000	5,000	3,500	4,700	5,000	10,000	6,000
(5100.75) Fringe Benefits - LTD/STD	4,989	4,496	4,016	4,200	3,567	5,500	-
(5100.80) Fringe Benefits-Vision	777	1,632	1,214	400	1,279	1,200	500
(5100.85) Fringe Benefits - Dental	2,683	2,854	2,988	3,300	4,103	4,000	3,800
(5100.90) Fringe Benefits-Life	534	612	547	500	831	700	800
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay						-	17,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay						-	5,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							5,900
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							5,300
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							30,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							-
(5300.10) Retirement-Retiree Benefits							
(5300.15) Retirement - Retiree Insurance		5,678					
(5300.20) Retirement-PERS employer costs	72,196	76,920	78,700	73,500	95,357	95,000	109,000
(5300.25) Retirement - PERS employee pickup	5,332						
(5300.30) Retirement-401 a(h) First Mercantile	115	166	120		120		

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

POLICE

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6000.10) Supplies-Office Supplies	268	246	344	500	338	500	500
(6000.20) Supplies-Non-Durable	973	1,026	891	2,000	1,958	1,000	3,000
(6000.30) Supplies-Janitorial							
(6000.40) Supplies-Durable	305	798	3,617	2,000	1,972	2,000	2,500
(6010.20) Machinery & Equipments-Office Equipment							
(6010.40) Machinery & Equipments-Computer Software	27,037	53,817	25,433	25,000	2,594	35,800	35,800
(6014) Training							
(6040.10) Contract Services-Outside Contracts	327		81,475				4,000
(6040.60) Contract Services-Building Maintenance/Repairs	15,808	11,622	12,682	22,000		-	7,500
(6040.65) Contract Services-Software Maint-Repair	(49)						
(6050.30) Utility Services-Telephone Services	468						
(6082) Vehicle Purchases							
(7120.10) Administrative Costs-PERS Health							
Total	**1,227,290**	**1,228,823**	**1,346,732**	**1,394,700**	**1,462,606**	**1,512,800**	**1,502,600**

100-80-825 General-Police-Records

(5000.10) Salaries-Regular Salaries	443,199	410,985	482,457	528,200	523,293	550,000	381,000
(5000.20) Salaries-Regular Hourly		420	8,377		6,855	-	
(5000.30) Salaries-Limited Hourly	356		6,996		15,737	-	
(5010.10) Overtime-Full-Time	9,394	29,726	26,408	22,000	35,288	30,000	40,000
(5100.10) Fringe Benefits-FICA/MEDICARE	32,726	32,852	39,827	42,300	43,542	46,800	38,000
(5100.20) Fringe Benefits-Compensation Insurance	59,196	44,000	44,004	44,000	44,004	40,000	40,000
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance	99,185	77,607	63,314	62,200	80,632	76,400	89,000
(5100.50) Fringe Benefits-Uniform Allowance	4,643	5,429	5,071	5,300	4,500	10,000	5,000
(5100.75) Fringe Benefits - LTD/STD	3,275	3,345	3,720	3,600	2,871	4,400	-
(5100.80) Fringe Benefits-Vision	2,861	513	1,298	300	1,962	700	1,300
(5100.85) Fringe Benefits - Dental	2,332	2,347	2,680	2,200	2,474	2,700	2,200
(5100.90) Fringe Benefits-Life	558	654	731	700	722	700	600
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay						-	13,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							3,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							4,000
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							7,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							-
(5300.10) Retirement-Retiree Benefits							
(5300.15) Retirement - Retiree Insurance		5,306					
(5300.20) Retirement-PERS employer costs	45,863	43,642	48,381	44,000	55,054	58,000	45,000
(5300.25) Retirement - PERS employee pickup	6,572						
(5300.30) Retirement-401 a(h) First Mercantile	1,442	2,071	1,500		1,500		
(6000.10) Supplies-Office Supplies	-		77	500	132	500	500
(6000.20) Supplies-Non-Durable	7,371	9,010	7,599	8,500	5,837	8,500	6,000
(6000.40) Supplies-Durable			8,190	10,000	420	1,000	1,000
(6014) Training							
(6025) Advertising/Printing Services		88					
(6040.10) Contract Services-Outside Contracts	7,030	11,717	9,203	13,000	7,022	13,000	10,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	14,571	13,450	13,450	15,000	14,009	15,000	15,000
(6050.30) Utility Services-Telephone Services	136	3					
(6055) Copier Repair/Services							
(7050) Miscellaneous Expense							
(7120.10) Administrative Costs-PERS Health							
Total	**740,710**	**693,165**	**773,283**	**801,800**	**845,854**	**857,700**	**701,600**

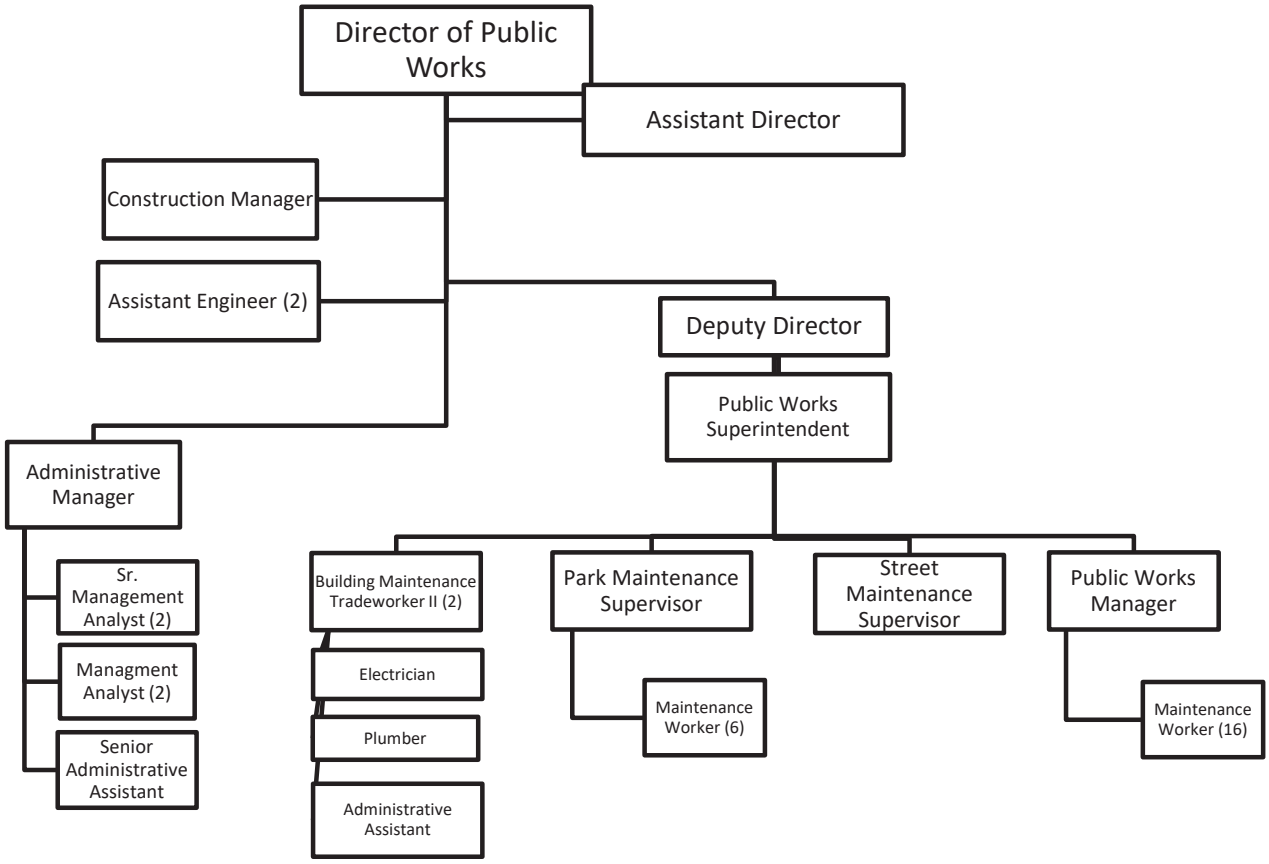
City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

POLICE

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-80-830 General-Police-Investigative Services							
(5000.10) Salaries-Regular Salaries	1,712,518	1,310,046	1,005,328	1,155,000	660,883	700,000	644,000
(5000.20) Salaries-Regular Hourly		210	2,335				
(5000.30) Salaries-Limited Hourly							
(5010.10) Overtime-Full-Time	39,173	13,477	54,614	37,000	119,550	75,000	50,000
(5100.10) Fringe Benefits-FICA/MEDICARE	35,189	28,982	20,123	16,500	21,218	20,400	23,000
(5100.20) Fringe Benefits-Compensation Insurance	303,396	300,000	350,004	350,000	350,004	300,000	300,000
(5100.30) Fringe Benefits-Unemployment Insurance	2,954						
(5100.40) Fringe Benefits-Health Insurance	116,168	101,031	93,334	80,200	78,074	68,500	63,000
(5100.50) Fringe Benefits-Uniform Allowance	13,350	11,450	6,700	10,600	4,800	10,000	3,600
(5100.75) Fringe Benefits - LTD/STD	4,442	2,707	2,200	2,500	1,116	1,000	1,000
(5100.80) Fringe Benefits-Vision	2,131	1,039	568	100	1,357	1,300	300
(5100.85) Fringe Benefits - Dental	2,048	2,782	2,628	1,100	1,907	1,900	2,300
(5100.90) Fringe Benefits-Life	878	897	726	800	430	400	400
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							47,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							17,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							3,300
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							7,100
(5200.30) Special Pay - Leave Pay Other - Incentive Pay						-	
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							15,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							
(5300.10) Retirement-Retiree Benefits		4,600	6,900		6,900		
(5300.15) Retirement - Retiree Insurance		6,908					
(5300.20) Retirement-PERS employer costs	302,497	205,138	161,049	143,100	105,733	110,000	107,000
(5300.25) Retirement - PERS employee pickup	8,839						
(6000.10) Supplies-Office Supplies	1,124				129		
(6000.20) Supplies-Non-Durable	595	2,044	1,062	3,000	936	3,000	5,000
(6000.40) Supplies-Durable	16						
(6010.40) Machinery & Equipments-Computer Software				-			
(6014) Training	(266)	6,199	1,104		300		
(6020) Travel & Meetings							
(6030) Dues & Subscriptions							
(6040.10) Contract Services-Outside Contracts	66	55,172	76,230	81,000	76,020	-	
(6040.60) Contract Services-Building Maintenance/Repairs							
(6040.65) Contract Services - Equipment/Software Maint-Repair	255						
(6050.30) Utility Services-Telephone Services	159						
(6055) Copier Repair/Services							
(6080) Vehicle Maintenance/Expenses							
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services							
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses							
(6082) Vehicle Purchases					181,468		
(7050) Miscellaneous Expense							
(7120.10) Administrative Costs-PERS Health							
Total	**2,545,532**	**2,052,682**	**1,784,905**	**1,880,900**	**1,610,825**	**1,291,500**	**1,289,000**
100-80-831 General-Police-Detention Facility							
(6000.20) Supplies-Non-Durable		7,816	234	10,000	8,015	10,000	10,000
(6000.40) Supplies-Durable							
(6040.10) Contract Services-Outside Contracts	439,362	430,443	464,383	482,000	526,731	482,000	528,500
(6040.60) Contract Services-Building Maintenance/Repairs							
(6055) Copier Repair/Services							
Total	**439,362**	**438,259**	**464,617**	**492,000**	**534,746**	**492,000**	**538,500**
100-80-840 General-Police-Headquarters Rehab-Repair							
(6040.60) Contract Services-Building Maintenance/Repairs							
(7115) Building Imprvements					946,374		
Total	**-**	**-**	**-**	**-**	**946,374**	**-**	**-**
POLICE DEPARTMENT TOTAL	**18,916,427**	**18,928,868**	**20,423,375**	**20,158,500**	**25,108,414**	**21,527,200**	**25,199,400**

City of Montebello
Organizational Chart and Positon Listing
Fiscal Year 2025-26

PUBLIC WORKS



City of Montebello
Department Narrative
Fiscal Year 2025-26

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 2024 – 2025

Increased administration functionality of the Department by adding the following personnel:
- One (1) Administrative Manager
- One (1) Construction Manager
- One (1) Administrative Assistant
- Three (3) Maintenance Workers

Completion of projects and services include:
- Completed construction of the Highway Safety Improvement Program for 3 Intersections.
- Completed design and construction of Via San Clemente Entry Road
- Completed design and construction of the Baseball Field Renovation Project at Montebello City Park
- Completed design and construction of the Dog Park at Acuna Park
- Completed design and construction of the Rio Hondo Access Improvements Project – Phase 1
- Completed
- Completed City Hall - Public Works Renovation
- Completed the George Hensel Aquatic Center Pool Light Project
- Issued 419 Street work permits
- City Hall - Public Works Renovation

PUBLIC WORKS

Goals/Objectives for Upcoming Fiscal Year 2025 – 2026

- Paving the Way Program – Montebello Boulevard, Beverly Boulevard, and Whittier Boulevard improvements
- Complete the construction of the Plaza Drive Reconstruction
- Complete the construction of the Traffic Signal on 6th Street and Whittier Boulevard
- Complete design and construction of the Traffic Signal Improvement Project – 3 Intersections
- Complete the Rio Hondo Coastal Spreading Grounds Fence Replacement Project
- Complete design and construction of the Rio Hondo Access Improvements Project – Phase 2.
- 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 Transit Department Remodel
- Complete design and construction of the Downtown Sewer Project
- Complete the Fabrication and Installation of Full Capture Storm Drain Trash Devices on Los Angeles County-Owned Catch Basins
- Continue conducting improvements on sidewalks
- Continue conducting improvements to residential and arterial streets
- Annual Signage (missing street name signs) and Striping Improvements
- 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

Department Performance Measures

Performance Measure	Actual	Estimated	Projected
	FY 2023-24	FY 2024-25	FY 2025-26
Illegal Dumping and littering (Each)	3,530	4,221	4,974
Graffiti (Each)	2,438	1,855	1,351
Sidewalk and Street Maintenance (Each)	706	1,409	2,346
Trees (Each)	495	668	867
Potholes (Each)	419	559	719

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City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

PUBLIC WORKS

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-30-300 General-Public Works-PW Administration							
(5000.10) Salaries-Regular Salaries	398,123	245,734	598,274	543,100	859,763	735,500	700,000
(5000.20) Salaries-Regular Hourly	16,130	3,842	29,763		50,797	50,000	-
(5000.30) Salaries-Limited Hourly	19,238	7,146	1,695	60,000		-	
(5000.40) Salaries-Stipend							
(5010.10) Overtime-Full-Time		1,699	170		963	-	
(5010.20) Overtime-Part-Time							
(5010.30) Overtime-Limited Part-Time							
(5100.10) Fringe Benefits-FICA/MEDICARE	32,036	35,143	41,715	38,600	54,499	41,500	58,000
(5100.20) Fringe Benefits-Compensation Insurance	13,596	11,000	9,996	10,000	9,996	10,000	10,000
(5100.30) Fringe Benefits-Unemployment Insurance	6,255	1,171					
(5100.40) Fringe Benefits-Health Insurance	25,901	21,804	27,210	20,300	49,207	38,000	88,000
(5100.70) Fringe Benefits-Auto Allowance	-						
(5100.75) Fringe Benefits - LTD/STD	2,966	5,123	6,085	6,000	4,566	5,700	1,300
(5100.80) Fringe Benefits-Vision	818	959	2,243	300	924	400	3,100
(5100.85) Fringe Benefits - Dental	1,872	2,660	2,349	1,700	1,752	1,400	2,900
(5100.90) Fringe Benefits-Life	296	479	551	500	562	500	700
(5100.96) Fringe Benefits-401(a) ER Contribution			398		2,691	2,000	4,000
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							27,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							26,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							7,200
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay						-	
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							6,200
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							1,700
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							-
(5300.10) Retirement-Retiree Benefits							
(5300.15) Retirement - Retiree Insurance		1,491					
(5300.20) Retirement-PERS employer costs	32,452	51,627	55,670	50,500	77,003	72,000	73,000
(5300.25) Retirement - PERS employee pickup	3,048						
(6000.10) Supplies-Office Supplies	1,723	21,762	2,306	3,500	3,677	3,000	3,500
(6000.20) Supplies-Non-Durable	823	353	521	500	4,290	500	500
(6010.20) Machinery & Equipments-Office Equipment				-	492	1,000	1,000
(6010.50) Machinery & Equipments-Computer Hardware		7,422			2,623		
(6014) Training		745			586		
(6016) Uniform Expense	3,216				75		
(6020) Travel & Meetings		658	2,227	3,000	5,976	5,000	7,000
(6025) Advertising/Printing Services	137	6,470	7,572	3,500	3,148	3,500	10,000
(6030) Dues & Subscriptions	30				2,906		1,000
(6040.10) Contract Services-Outside Contracts	8,488	8,115	8,918	5,000	36,592	5,000	6,000
(6050.10) Utility Services-Electricity Usage		1,093	8,275	14,000	227	-	
(6050.40) Utility Services-Cellular Services	1,270	1,760	2,158	2,200	2,160	2,200	3,500
(6055) Copier Repair/Services	6,266	6,326	5,826	5,700	6,288	5,800	7,900
(6060) Mail/ Postal Expense		63	116		133		
(6065) Liability Insurance	200,610	201,000	201,000	201,000	201,000	200,000	300,000
(6070.20) Fuel-Diesel	198	232	3,509	2,500	2,623	2,700	700
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	10,229	20,312			15,340		
(6081) Permits and Fees					75		
(7026) Promotions					4,910		
(7120.10) Administrative Costs-PERS Health							
Total	**785,721**	**666,189**	**1,018,547**	**971,900**	**1,405,844**	**1,185,700**	**1,350,200**
100-30-310 General-Public Works-Streets							
(5000.10) Salaries-Regular Salaries	349,499	425,064	611,017	866,300	819,519	875,000	891,000
(5000.20) Salaries-Regular Hourly	63,788	67,236	111,993	120,000	85,768	80,000	100,000
(5000.30) Salaries-Limited Hourly		1,052	10,122		28,090	27,000	50,000
(5010.10) Overtime-Full-Time	24,228	55,351	72,509	72,000	39,501	38,000	29,000
(5010.20) Overtime-Part-Time	1,990	3,502	3,637	5,000	1,283	1,500	-
(5010.30) Overtime-Limited Part-Time			190		892	1,200	
(5100.10) Fringe Benefits-FICA/MEDICARE	30,729	40,068	59,294	59,900	70,099	69,000	76,000
(5100.20) Fringe Benefits-Compensation Insurance	9,500	25,000	50,004	50,000	50,004	75,000	75,000
(5100.30) Fringe Benefits-Unemployment Insurance		4,387					
(5100.40) Fringe Benefits-Health Insurance	76,389	87,591	121,754	122,700	164,372	155,000	228,000
(5100.50) Fringe Benefits-Uniform Allowance	2,883	5,425	6,500		4,200	6,500	5,200
(5100.75) Fringe Benefits - LTD/STD	2,542	3,609	4,436	4,000	3,829	6,000	-
(5100.80) Fringe Benefits-Vision	328	451	1,052	500	2,059	2,500	2,300

City of Montebello
General Fund Detail by Department
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PUBLIC WORKS

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(5100.85) Fringe Benefits - Dental	2,025	3,540	4,060	3,800	4,300	4,400	4,000
(5100.90) Fringe Benefits-Life	457	725	991	800	1,277	1,100	1,200
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							11,500
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							11,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							3,400
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							12,000
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							7,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout						-	-
(5300.10) Retirement-Retiree Benefits							
(5300.15) Retirement - Retiree Insurance		5,989					
(5300.20) Retirement-PERS employer costs	42,019	53,086	74,219	72,000	95,735	91,000	116,000
(5300.25) Retirement - PERS employee pickup	4,712						
(5300.30) Retirement-401 a(h) First Mercantile	75						
(6000.10) Supplies-Office Supplies			986	5,000	730	2,500	2,500
(6000.20) Supplies-Non-Durable	35,114	28,501	27,477	25,000	17,559	25,000	25,000
(6000.40) Supplies-Durable	6,427	6,306	14,612	6,000	8,464	6,000	6,000
(6000.50) Supplies-Medical				3,000		3,000	3,000
(6010.10) Machinery & Equipments-Machinery & Equipment	1,670		41,268	20,000	10,070	20,000	15,000
(6010.20) Machinery & Equipments-Office Equipment							
(6010.30) Machinery & Equipments-Small Tools			13,509	30,000	428	15,000	10,000
(6010.40) Machinery & Equipments-Computer Software	1,688	2,296		2,500		-	
(6010.50) Machinery & Equipments-Computer Hardware				3,000	885	3,000	3,000
(6014) Training		945	109	6,000	345	6,000	10,000
(6016) Uniform Expense			4,576	5,000	4,154	8,000	7,500
(6020) Travel & Meetings				1,500		1,500	3,500
(6025) Advertising/Printing Services	1,405	340				4,000	-
(6030) Dues & Subscriptions					50	500	500
(6040.05) Contract Services - Rubbish	4,034,954	4,175,133	4,491,251	4,707,600	4,657,178	4,814,600	4,898,300
(6040.10) Contract Services-Outside Contracts	75,965	80,048	99,173	125,000	159,593	150,000	100,000
(6040.20) Contract Services-Landscaping Services	107,646	-					
(6040.25) Contract Services - Graffiti Removal Services	443,257	460,544	499,029	550,000	561,816	600,000	600,000
(6040.30) Contract Services-Street Sweeping	773,064	837,409	964,252	950,000	1,001,899	640,400	700,000
(6040.45) Contract Services - Sewer Maintenance	477,195	104,989					
(6040.50) Contract Services-Street Maintenance	96,999	60,999	302,048	100,000	26,947	100,000	40,000
(6040.70) Contract Services-Rental- Building & Equipment							
(6040.75) Contract Services - Legal Services			49,229				
(6040.95) Contract Services - Other Professional Services	49,234	20,440	42,944	70,000	44,965	50,000	15,000
(6050.10) Utility Services-Electricity Usage	951,804	895,148	1,049,025	1,000,000	832,811	750,000	824,000
(6050.30) Utility Services-Telephone Services							
(6050.40) Utility Services-Cellular Services	1,089	4,208	13,619	7,700	12,891	13,000	13,600
(6070.10) Fuel-Regular Unleaded Fuel	13,296	21,220	17,954	18,000	13,092	15,000	12,000
(6070.20) Fuel-Diesel	3,130	5,489	6,276	6,800	4,577	5,200	1,000
(6080.10) Vehicle Maintenance/Expenses-Oil				500	240		
(6080.20) Vehicle Maintenance/Expenses-Coolant		349					
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	8,180	9,494	36,016	40,000	37,172	55,000	55,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	1,479	175	3,056	20,000		5,000	5,000
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses							
(6081) Permits and Fees	395	265	15	500		1,000	
(6082) Vehicle Purchases			219,923		85,241		
(6083) Furniture & Fixtures					1,097		
(7025) Interest Expense		13,846					
(7035) Lease Payment	70,605	60,528	56,836	41,100	49,993	1,400	-
(7050) Miscellaneous Expense		1,669					
(7116) Improvements Other than Building	194,498	234,978					
(7120.10) Administrative Costs-PERS Health							
Total	**7,960,258**	**7,807,395**	**9,084,961**	**9,121,200**	**8,903,125**	**8,728,300**	**8,972,500**

100-30-315 General-Public Works-Stormwater

(6040.10) Contract Services-Outside Contracts	105,090	105,155	158,915	150,000	117,200	150,000	150,000
(6040.45) Contract Services - Sewer Maintenance		529,145	2,289		5,161		40,000
(6040.46) Contract Services - Storm Drain Maintenance							-
Total	**105,090**	**634,300**	**161,204**	**150,000**	**122,361**	**150,000**	**190,000**

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PUBLIC WORKS

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
100-30-320 General-Public Works-Trees							
(5000.10) Salaries-Regular Salaries	84,892	43,891	47,927	-			
(5000.20) Salaries-Regular Hourly		205					
(5010.10) Overtime-Full-Time			457				
(5100.10) Fringe Benefits-FICA/MEDICARE	6,497	3,245	3,309	-			
(5100.20) Fringe Benefits-Compensation Insurance	3,800	3,800	5,004	5,000	5,004	-	-
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance	18,199	13,037	13,152	-			
(5100.50) Fringe Benefits-Uniform Allowance	925	500	500				
(5100.75) Fringe Benefits - LTD/STD	466	339	351	-	239		
(5100.80) Fringe Benefits-Vision	243	195					
(5100.85) Fringe Benefits - Dental	563	168	78				
(5100.90) Fringe Benefits-Life	86	78	78	-			
(5300.10) Retirement-Retiree Benefits							
(5300.15) Retirement - Retiree Insurance		891					
(5300.20) Retirement-PERS employer costs	8,313	4,806	4,865	-			
(5300.25) Retirement - PERS employee pickup	2,036						
(5300.30) Retirement-401 a(h) First Mercantile	817						
(6000.10) Supplies-Office Supplies							
(6000.20) Supplies-Non-Durable							
(6010.10) Machinery & Equipments-Machinery & Equipment							
(6010.30) Machinery & Equipments-Small Tools							
(6010.40) Machinery & Equipments-Computer Software		525					
(6014) Training							
(6040.10) Contract Services-Outside Contracts	7,868	3,036		50,000	25,095	50,000	50,000
(6040.15) Contract Services - Tree Trimming	361,162	402,198	390,000	400,000	398,300	400,000	500,000
(6040.65) Contract Services - Equipment/Software Maint-Repair							
(6050.40) Utility Services-Cellular Services		(45)					
(6070.10) Fuel-Regular Unleaded Fuel	3,928	6,004	8,123	8,000	5,855	8,000	8,000
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	1,429		2,590	2,500	835	2,500	-
(7035) Lease Payment							
(7120.10) Administrative Costs-PERS Health							
Total	**501,224**	**482,873**	**476,434**	**465,500**	**435,328**	**460,500**	**558,000**
100-30-330 General-Public Works-Engineering							
(5000.10) Salaries-Regular Salaries							
(5000.20) Salaries-Regular Hourly	10,678	2,094	6,716				
(5000.30) Salaries-Limited Hourly		6,534		10,000		-	
(5000.40) Salaries-Stipend	814	714	286				
(5100.10) Fringe Benefits-FICA/MEDICARE	879	715	536				
(5100.20) Fringe Benefits-Compensation Insurance	100					-	
(5100.30) Fringe Benefits-Unemployment Insurance	5,755						
(5100.40) Fringe Benefits-Health Insurance							
(5100.75) Fringe Benefits - LTD/STD							
(5100.80) Fringe Benefits-Vision		99					
(5100.85) Fringe Benefits - Dental							
(5300.15) Retirement - Retiree Insurance							
(5300.20) Retirement-PERS employer costs							
(6000.10) Supplies-Office Supplies	61	925	1,000		854		
(6000.20) Supplies-Non-Durable							
(6010.40) Machinery & Equipments-Computer Software			4,525	24,000	14,520	24,000	20,000
(6014) Training			360				
(6020) Travel & Meetings			625				
(6025) Advertising/Printing Services	176		4,350	1,000		1,000	500
(6040.10) Contract Services-Outside Contracts	159,745	302,540	38,865	400,000	19,853	100,000	50,000
(6040.50) Contract Services-Street Maintenance							
(6040.80) Contract Services-Engineering Services	338,349	458,713	351,837	500,000	374,458	350,000	75,000
(6040.96) Contract Services-Engineering Design Services					-		

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Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6050.10) Utility Services-Electricity Usage	80,202	89,684	97,145	97,000	109,600	95,000	84,000
(6050.30) Utility Services-Telephone Services	5,672	5,393	5,371	6,000	5,230	5,000	5,200
(6050.65) Utility Services - Internet	746	838	788	800	789	800	800
(6055) Copier Repair/Services							
(6060) Mail/ Postal Expense	80						
(6081) Permits and Fees	5,265	6,105	6,558	8,000	6,311	6,000	9,000
(6082) Vehicle Purchases			35,941				
(7050) Miscellaneous Expense		51,248	428,623				
(7120.10) Administrative Costs-PERS Health							
Total	**608,522**	**925,602**	**983,526**	**1,046,800**	**531,615**	**581,800**	**244,500**

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

(6040.10) Contract Services-Outside Contracts							
(6040.45) Contract Services - Sewer Maintenance		201,397	841,477	600,000	124,829	600,000	620,000
(6040.50) Contract Services-Street Maintenance					22,963		
(6040.55) Contract Services - Water System Maintenance							
(6040.80) Contract Services-Engineering Services							
	-	**201,397**	**841,477**	**600,000**	**147,792**	**600,000**	**620,000**

100-30-510 General-Public Works-Facilities

(5000.10) Salaries-Regular Salaries			177,218	224,800	214,565	254,300	370,000
(5000.20) Salaries-Regular Hourly					36,205	37,000	35,000
(5000.30) Salaries-Limited Hourly				-		-	
(5010.10) Overtime-Full-Time			41,828	30,000	36,294	37,000	40,000
(5010.20) Overtime-Part-Time					3,709	5,000	-
(5010.30) Overtime-Limited Part-Time							
(5100.10) Fringe Benefits-FICA/MEDICARE			16,559	19,300	21,379	21,600	28,000
(5100.20) Fringe Benefits-Compensation Insurance		0	24,996	25,000	24,996	30,000	30,000
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance			6,529	6,200	12,203	11,800	58,000
(5100.50) Fringe Benefits-Uniform Allowance			500		900	1,300	1,500
(5100.75) Fringe Benefits - LTD/STD			365	400	382	600	0
(5100.80) Fringe Benefits-Vision			72	100	108	100	200
(5100.85) Fringe Benefits - Dental			550	500	826	800	1,200
(5100.90) Fringe Benefits-Life			136	100	181	200	300
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							7,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay						0	2,500
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							15,000
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							9,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							
(5300.20) Retirement-PERS employer costs			17,622	17,000	25,462	25,000	45,000
(6000.10) Supplies-Office Supplies			63				
(6000.20) Supplies-Non-Durable			37,979	25,000	7,323	35,000	10,000
(6000.30) Supplies-Janitorial			51,446	45,000	53,610	60,000	60,000
(6000.40) Supplies-Durable			18,550	85,000	72,889	90,000	150,000
(6000.50) Supplies-Medical							
(6010.30) Machinery & Equipments-Small Tools			4,827	5,000	4,348	5,000	5,000
(6014) Training							
(6016) Uniform Expense				5,000	5,000	5,000	13,500
(6020) Travel & Meetings							
(6025) Advertising/Printing Services							

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Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6040.10) Contract Services-Outside Contracts			431,215	500,000	317,141	400,000	450,000
(6040.35) Contract Services - Custodial Services			407,931	450,000	436,063	500,000	565,000
(6040.60) Contract Services-Building Maintenance/Repairs			199,588	175,000	502,937	250,000	330,000
(6040.70) Contract Services-Rental- Building & Equipment			3,832	10,000	24,500	25,000	25,000
(6050.20) Utility Services-Water Usage			897	1,000	256	1,000	0
(6050.30) Utility Services-Telephone Services			599.00	600	700	600	700
(6050.40) Utility Services-Cellular Services			276.00	250	311	300	2,400
(6070.10) Fuel-Regular Unleaded Fuel			13,403	13,000	9,759	11,200	9,000
(6070.20) Fuel-Diesel							
(7115) Building Imprvements							300,000
Total	**-**	**-**	**1,456,981**	**1,638,250**	**1,812,047**	**1,807,800**	**2,563,300**

Effective FY 2024-25, Building moved to Community Development

100-30-540 General-Public Works-Building

(5000.10) Salaries-Regular Salaries		1,589	115,091	134,400	166,608	-	
(5000.20) Salaries-Regular Hourly							
(5000.30) Salaries-Limited Hourly							
(5010.10) Overtime-Full-Time		109	10,846	7,000	7,714	-	
(5100.10) Fringe Benefits-FICA/MEDICARE		130	8,948	11,800	12,514	-	
(5100.20) Fringe Benefits-Compensation Insurance		-	9,996	10,000	9,996	-	
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance			18,896	19,200	19,949	-	
(5100.75) Fringe Benefits - LTD/STD			610	600	803	-	
(5100.80) Fringe Benefits-Vision			70	100	224	-	
(5100.85) Fringe Benefits - Dental			539	500	529	-	
(5100.90) Fringe Benefits-Life		5	157	100	206	-	
(5300.20) Retirement-PERS employer costs		170	11,792	11,900	17,839	-	
(5300.25) Retirement-PERS employee pickup							
(6000.10) Supplies-Office Supplies			334	2,000	914		
(6000.20) Supplies-Non-Durable				200	55		
(6000.40) Supplies-Durable			3,377	5,000			
(6010.40) Machinery & Equipments-Computer Software							
(6010.50) Machinery & Equipments-Computer Hadware			287	750			
(6014) Training							
(6020) Travel & Meetings				1,500	170		
(6025) Advertising/Printing Services				350	51		
(6030) Dues & Subscriptions				850			
(6040.10) Contract Services-Outside Contracts			315,099	15,000	11,267		
(6040.95) Contract Services-Other Professional Services			677,758	450,000	979,516		
(6050.30) Utility Services-Telephone Services			9,422	11,000	8,820	-	
(6050.40) Utility Services-Cellular Services							
(6050.65) Utility Services - Internet		63	2,650	2,600	3,255	-	
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses			2,597		1,903		
(6081) Permits and Fees			1,689	1,000	47,118	-	
Total	**-**	**2,066**	**1,190,158**	**685,850**	**1,289,451**	**-**	**-**

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

(5000.10) Salaries-Regular Salaries			327,952	473,400	322,938	350,000	325,000
(5000.20) Salaries-Regular Hourly			23,168	25,000	20,862	24,000	16,000
(5000.30) Salaries-Limited Hourly			200		4,764	3,000	-
(5010.10) Overtime-Full-Time			14,039	10,000	3,803	3,000	6,200
(5010.20) Overtime-Part-Time					128		
(5010.30) Overtime-Limited Part-Time							
(5100.10) Fringe Benefits-FICA/MEDICARE			25,663	26,100	24,996	24,400	26,000
(5100.20) Fringe Benefits-Compensation Insurance		-	9,996	10,000	9,996	25,000	25,000
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance			61,421	57,400	65,689	65,000	71,000
(5100.50) Fringe Benefits-Uniform Allowance			3,694		1,800	2,600	2,600
(5100.75) Fringe Benefits - LTD/STD			2,590	3,000	1,554	2,200	-
(5100.80) Fringe Benefits-Vision			1,144	100	1,425	1,200	1,100
(5100.85) Fringe Benefits - Dental			1,366	1,100	2,061	1,900	2,100
(5100.90) Fringe Benefits-Life			483	500	529	500	500

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Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							5,200
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							12,400
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay						-	
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							2,700
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							3,400
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout						-	-
(5300.20) Retirement-PERS employer costs			33,982	34,000	33,210	33,000	35,000
(5300.25) Retirement - PERS employee pickup							
(5300.30) Retirement-401 a(h) First Mercantile							
(6000.10) Supplies-Office Supplies			10	500	206	-	
(6000.20) Supplies-Non-Durable			86,977	145,000	63,109	100,000	50,000
(6000.30) Supplies-Janitorial			51,404	40,000	48,752	50,000	50,000
(6000.40) Supplies-Durable			15,636	15,000	25,359	20,000	50,000
(6010.10) Machinery & Equipments-Machinery & Equipment			10,778	10,000	7,587	10,000	10,000
(6010.30) Machinery & Equipments-Small Tools			2,266	3,000	2,553	3,000	3,000
(6014) Training				2,000		2,000	-
(6016) Uniform Expense			5,256	5,000	10,825	8,000	7,000
(6020) Travel & Meetings				2,000		2,000	-
(6030) Dues & Subscriptions							
(6040.10) Contract Services-Outside Contracts		8,216	105,300	150,000	140,116	160,000	120,000
(6040.20) Contract Services-Landscaping Services			372,360	420,000	463,114	440,000	252,400
(6040.35) Contract Services - Custodial Services							
(6040.60) Contract Services-Building Maintenance/Repairs			53,436	65,000	27,849	40,000	30,000
(6040.65) Contract Services - Equipment/Software Maint-Repair				3,000		3,000	3,000
(6040.70) Contract Services-Rental- Building & Equipment				7,500	12,500	12,500	12,500
(6040.80) Contract Services-Engineering Services							
(6050.10) Utility Services-Electricity Usage			49,674	54,000	58,161	50,000	56,000
(6050.20) Utility Services-Water Usage			308,591	300,000	359,521	350,000	425,000
(6050.30) Utility Services-Telephone Services			4,170	4,400	4,438	4,100	4,200
(6050.40) Utility Services-Cellular Services							
(6050.50) Utility Services-Gas Usage			569	700	563	500	600
(6065) Liability Insurance							
(6070.10) Fuel-Regular Unleaded Fuel			29,380	32,000	21,340	25,000	25,000
(6070.20) Fuel-Diesel			1,735	1,900	1,224	1,400	1,000
(6070.31) Fuel - Electricity for CNG							-
(6080.20) Vehicle Maintenance/Expenses-Coolant							
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services			35,930	30,000	30,191	45,000	45,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments			236	2,200	2,200	2,200	-
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses							
(6081) Permits and Fees				1,400			
(6082) Vehicle Purchases							
(6095) Safety Program							
(7020) Note Principal			1,716		1,716		
(7035) Lease Payment			43,100	43,100	39,753	4,500	
Total	**-**	**8,216**	**1,684,222**	**1,978,300**	**1,814,832**	**1,869,000**	**1,678,900**

100-30-730 General-Public Works-AB939

(6040.10) Contract Services-Outside Contracts							
(6040.95) Contract Services - Other Professional Services	37,513	71,485	84,405	95,000	74,970	95,000	95,000
Total	**37,513**	**71,485**	**84,405**	**95,000**	**74,970**	**95,000**	**95,000**
PUBLIC WORKS DEPARTMENT TOTAL	**9,998,328**	**10,799,523**	**16,981,915**	**16,752,800**	**16,537,365**	**15,478,100**	**16,272,400**

City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

PUBLIC AFFAIRS AND INFORMATION TECHNOLOGY

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025=26 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							
(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	359,925	293,700	296,300
(5000.20) Salaries-Regular Hourly							
(5000.30) Salaries-Limited Hourly							
(5010.10) Overtime-Full-Time				3,000	13,777	15,000	-
(5010.20) Overtime-Part-Time							
(5010.30) Overtime-Limited Part-Time							
(5100.10) Fringe Benefits-FICA/MEDICARE				14,300	27,099	22,300	22,000
(5100.20) Fringe Benefits-Compensation Insurance				15,000	-	5,000	5,000
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance				16,200	43,819	42,000	44,000
(5100.75) Fringe Benefits - LTD/STD				2,300	2,238	4,000	-
(5100.80) Fringe Benefits-Vision				100	1,791	2,500	400
(5100.85) Fringe Benefits - Dental				600	1,207	1,300	1,100
(5100.90) Fringe Benefits-Life				200	306	300	200
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							6,600
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay						-	
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay						-	
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay						-	
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							3,200
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout						-	

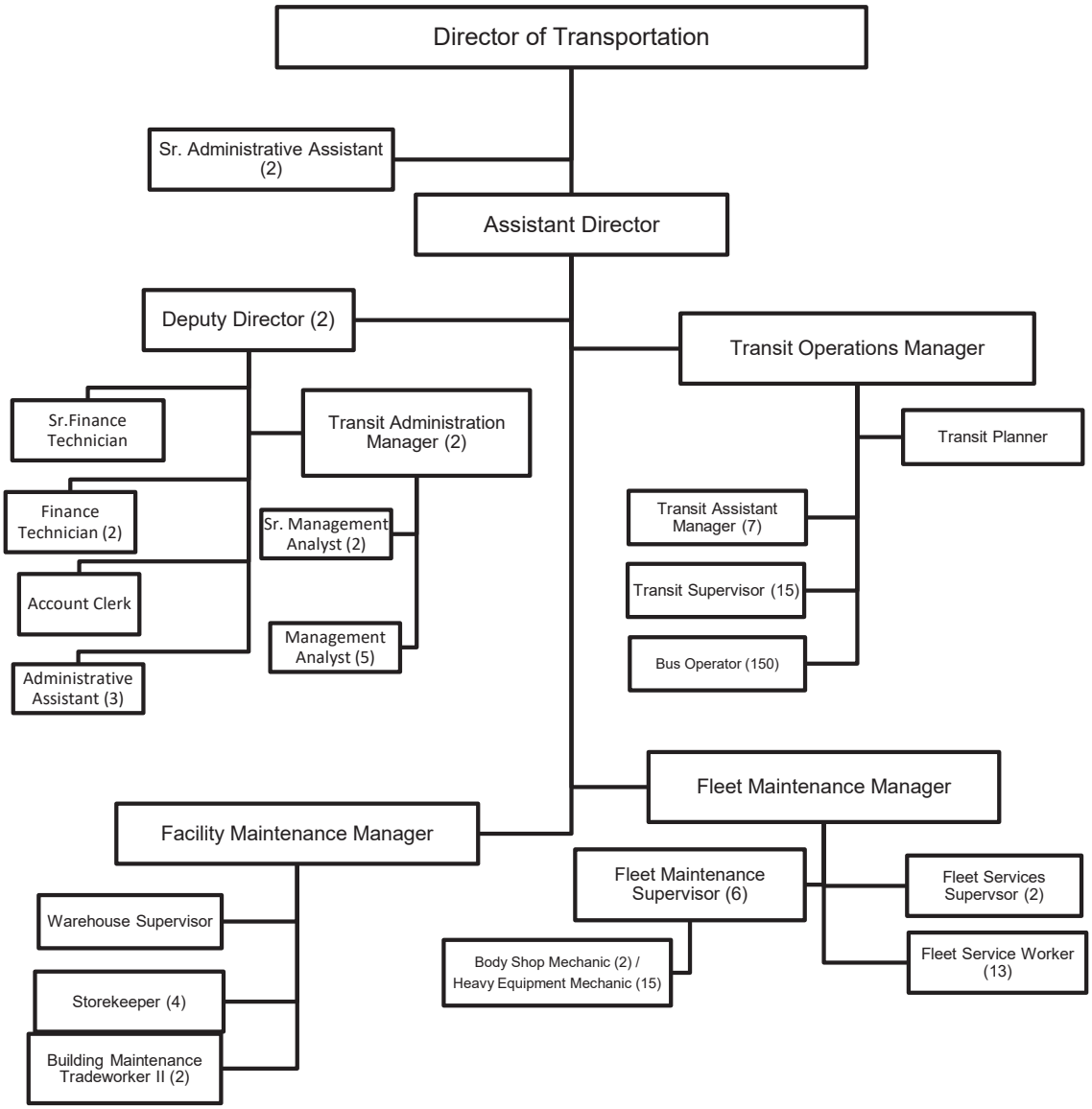
City of Montebello
General Fund Detail by Department
FY 2020-21 - FY 2025-26

PUBLIC AFFAIRS AND INFORMATION TECHNOLOGY

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025=26 ADOPTED BUDGET
(5300.15) Retirement-Retiree Insurance							
(5300.20) Retirement-PERS employer costs				13,800	38,776	35,000	35,000
(5300.25) Retirement - PERS employee pickup							
(5300.30) Retirement-401 a(h) First Mercantile							
(6000.10) Supplies-Office Supplies				2,000	987	2,000	2,000
(6000.20) Supplies-Non-Durable				1,000	3,028	4,000	4,000
(6000.40) Supplies-Durable				1,000	1,136	5,000	5,000
(6010) Machinery & Equipments							
(6010.20) Machinery & Equipments-Office Equipment							
(6010.10) Machinery & Equipments-Machinery and Equipment					1,445		
(6010.40) Machinery & Equipments-Computer Software				25,000	18,390	20,000	40,000
(6010.50) Machinery & Equipments-Computer Hardware			3,058	50,000	22,860	74,000	25,000
(6014) Training				3,000		3,000	3,000
(6016) Uniform Expense					2,416	3,000	3,000
(6020) Travel & Meetings					600	1,200	1,200
(6030) Dues & Subscriptions				1,000	805	2,500	2,500
(6040.10) Contract Services-Outside Contracts				450,000	397,943	450,000	470,000
(6040.60) Contract Services-Building Maintenance/Repairs							
(6040.65) Contract Services - Equipment/Software Maint-Repair				165,000	243,897	225,000	225,000
(6040.95) Contract Services - Other Professional Services				15,000	29,094	15,000	30,000
(6050.30) Utility Services-Telephone Services							
(6050.40) Utility Services-Cellular Services				3,400	6,626	4,000	6,700
(6055) Copier Repair/Services							
(6070.10) Fuel-Regular Unleaded Fuel							
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services							
(6083) Furniture & Fixtures Expense					26,637		
(7050) Miscellaneous Expense							
(7120.10) Administrative Costs-PERS Health							
Total	**-**	**-**	**3,058**	**1,136,800**	**1,244,802**	**1,229,800**	**1,231,200**
PUBLIC AFFAIRS-INFO TECHNOLOGY DEPARTMENT TOTAL			**3,172**	**1,656,600**	**1,244,802**	**1,229,800**	**1,231,200**

City of Montebello
Organizational Chart and Positon Listing
Fiscal Year 2025-26

TRANSIT



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-19 rebound challenges of riders not returning to public transit, the Department successfully maintained its service standards by serving an average of 2.6 million riders across 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, the Montebello/Commerce Metrolink Station, and the maintenance and upkeep of more than eight hundred 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 the 5307 funding program. 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 (FY) 2024-25

Transportation Department highlights across all divisions for FY 2024-25 are as follows:

- Successfully passed the CHP Audit and Drug & Alcohol internal audit demonstrating our agency's strong commitment to regulatory compliance, safety standards, and maintaining a drug-free workplace.
- Reduced headways on Line 30 and Line 50, improving service frequency and ensuring faster, more convenient transit options for our passengers.
- Successfully began integrating a new Enterprise Asset Management (EAM) system, streamlining asset tracking, maintenance, and operations to improve efficiency, reduce downtime, and enhance the overall management of our transportation assets.
- Staff attended hydrogen workshops and trainings focused on hydrogen fuel cell electric buses (FCEBs) and related technologies, ensuring our team is equipped with the knowledge and expertise to support the integration and maintenance of clean energy solutions in our fleet.
- Reduced overall incidents, customer complaints, and customer feedback.
- Successfully procured a consultant for the development of a comprehensive Zero-Emission Facilities and Fleet Transition Plan, and officially begun Phase 1 of the project. This phase includes critical assessments, planning, and the establishment of necessary infrastructure to transition to a zero-emission fleet, ensuring a sustainable, environmentally friendly future for our transportation system.
- Completed the installation of a new automated HVAC system at the transportation facility

City of Montebello
Department Narrative
Fiscal Year 2025-26

TRANSIT

Goals/Objectives for FY 2025-26

- Actively seek 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.
- Prepare for the successful implementation of TAP 2.0 (open loop), advancing our transit system with enhanced payment solutions and improved customer convenience.
- Procurement of an additional six (6) hydrogen buses, expanding our fleet with zero-emission vehicles to further support the transition to sustainable transportation.
- Installation of an upgraded security camera system at the transit yard to enhance surveillance, improve safety, and provide better monitoring of operations and assets.
- Purchase nine (9) new vehicles to provide relief for bus drivers, improve service efficiency and support workforce well-being.
- Develop a comprehensive Short Range Transit Plan, featuring strategic service recommendations and enhancements to optimize transit operations and meet the needs of the community over the next three fiscal years.
- Implement the deployment of a temporary mobile fueler for FCEBs, ensuring seamless refueling capabilities and supporting the transition to clean, sustainable transportation while minimizing service disruptions.

Department Performance Measures

Performance Measure	Actual FY 2022-23	Actuals FY 2023-24	Estimated FY 2024-25	Projected FY 2025-26
Number of Passengers	2,678,453	2,720,889	2,802,516	2,886,591
Number of Bus Lines Operating	8	8	8	8
Total Annual Revenue Miles	1,825,433	1,654,274	1,687,359	1,872,969

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City of Montebello
Enterprise Fund Detail by Department - Transit
FY 2020-21 - FY 2025-26

TRANSIT DEPARTMENT

EXPENDITURES

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
600-90-900 Transit-Transportation -Transit Administration							
(5000.10) Salaries-Regular Salaries	843,773	2,130,383	2,557,083	1,696,000	2,589,400	2,338,500	2,137,100
(5000.20) Salaries-Regular Hourly	6,248	110					
(5000.30) Salaries-Limited Hourly	-						
(5010.10) Overtime-Full-Time	701	9,660	11,290	10,000	4,184	10,000	10,000
(5010.20) Overtime-Part-Time	-						
(5010.30) Overtime-Limited Part-Time	448						
(5100.10) Fringe Benefits-FICA/MEDICARE	61,334	148,590	171,561	84,900	166,008	159,000	152,000
(5100.20) Fringe Benefits-Compensation Insurance	119,800	80,000	80,004	80,000	80,004	80,000	100,000
(5100.30) Fringe Benefits-Unemployment Insurance	2,221	5,223					
(5100.40) Fringe Benefits-Health Insurance	65,026	155,889	178,229	35,100	175,946	170,000	250,000
(5100.50) Fringe Benefits-Uniform Allowance		125					
(5100.70) Fringe Benefits-Auto Allowance	-						
(5100.75) Fringe Benefits - LTD/STD	4,341	11,025	10,671	11,000	6,652	10,000	-
(5100.80) Fringe Benefits-Vision	634	1,513	2,096	300	1,451	1,800	2,500
(5100.85) Fringe Benefits - Dental	2,047	7,321	8,337	2,200	7,231	7,300	7,800
(5100.90) Fringe Benefits-Life	788	2,239	2,232	2,000	1,952	1,800	1,900
(5100.95) Fringe Benefits-457(b) ER Contribution	2,090	40	14,250		200	500	-
(5100.96) Fringe Benefits-401(a) ER Contribution			858		6,737	8,000	6,600
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							61,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							43,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							21,000
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							16,000
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							34,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							50,000
(5300.10) Retirement-Retiree Benefits	6,397	20,025	15,449	22,000	13,021	22,000	15,000
(5300.15) Retirement - Retiree Insurance	3,413	8,743	9,033	10,000	5,740	10,000	2,000
(5300.20) Retirement-PERS employer costs	86,434	213,530	234,361	71,000	217,955	225,000	250,000
(5300.25) Retirement - PERS employee pickup	-				1,680		
(5300.26) Retirement - Unfunded Liability payment	-		3,099				
(5300.30) Retirement-401 a(h) First Mercantile	297	1,308	420	1,500	40	1,000	
(5300.50) Retirement-PARS	-						
(6000.10) Supplies-Office Supplies	8,708	10,772	11,175	18,000	11,419	29,000	27,000
(6000.20) Supplies-Non-Durable	4,426	277	3,232	10,000	9,193	14,000	14,000
(6000.40) Supplies-Durable	4,386	3,665	10,165	10,000	5,512	10,000	10,000
(6010.10) Machinery & Equipments-Machinery & Equipment					280		
(6010.20) Machinery & Equipments-Office Equipment	385	790	54,876	1,000		1,000	1,000
(6010.30) Machinery & Equipments-Small Tools							
(6010.40) Machinery & Equipments-Computer Software	35,454	155,747	8,538	66,000	13,852	50,000	100,000
(6010.50) Machinery & Equipments-Computer Hardware	23,548	3,519	1,403	35,000	30,271	30,000	30,000
(6012) Education Reimbursement	-	6,775	3,746	10,000	573	10,000	10,000
(6014) Training	9,032	10,166	8,383	20,000	6,657	25,000	25,000
(6016) Uniform Expense					5,805		
(6020) Travel & Meetings	5,431	2,288	15,062	35,000	27,609	35,000	35,000
(6025) Advertising/Printing Services	7,081	20,253	9,458	50,000	11,772	38,000	50,000
(6030) Dues & Subscriptions	15,219	25,890	54,142	45,000	12,271	66,000	65,000
(6036) Settlements		33,750	437,500				
(6040.10) Contract Services-Outside Contracts	120,967	160,836	179,738	210,000	199,013	296,000	180,000
(6040.20) Contract Services-Landscaping Services	11,665	6,074	6,953		7,578	8,000	12,000
(6040.35) Contract Services-Custodial Services		86,436	140,436	90,000	65,834	80,000	70,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	42,703	6,355	9,248	20,000	47,021	84,000	125,000
(6040.75) Contract Services - Legal Services	251,242	72,384	138,833	175,000	226,688	175,000	170,000
(6040.90) Contract Services-Audit Services	6,948	45,251	14,350	45,000	22,210	45,000	45,000
(6040.95) Contract Services - Other Professional Services	118,612	61,615	91,778	230,000	205,167	400,000	300,000
(6050.10) Utility Services-Electricity Usage	113,828	169,430	189,907	175,000	198,689	200,000	200,000
(6050.20) Utility Services-Water Usage	21,330	26,016	24,652	21,000	24,133	32,000	32,000
(6050.30) Utility Services-Telephone Services	25,460	10,036	7,194	11,100	6,141	11,000	11,000
(6050.40) Utility Services-Cellular Services	20,331	22,269	24,757	18,000	19,132	26,000	26,000
(6050.50) Utility Services-Gas Usage	8,904	11,491	26,078	20,000	4,762	20,000	20,000
(6050.60) Utility Services-Cable	410	337	-	500		-	
(6050.65) Utility Services - Internet	23,679	27,830	26,010	28,200	26,145	30,000	30,000
(6055) Copier Repair/Services	31,392	25,275	26,069	26,100	25,405	26,100	30,000
(6060) Mail/ Postal Expense	2,609	1,686	1,027	2,000	2,178	2,000	2,000
(6065) Liability Insurance	1,985,900	2,100,000	2,000,004	2,000,000	2,800,004	2,200,000	2,500,000
(6070.40) Fuel Propane	119						
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services					20,145		
(6080.50) Vehicle Maintenance/Expenses-Bus Parts			440				
(6081) Permits and Fees	2,084			2,800		2,800	4,800
(6083) Furniture & Fixtures Purchases							
(6084.10) Bank fees-Bank Analysis Charges		8,662	3,941		153		
(6084.20) Bank fees-Credit card charges	363	335	330	750	335	1,800	1,800

City of Montebello
Enterprise Fund Detail by Department - Transit
FY 2020-21 - FY 2025-26

TRANSIT DEPARTMENT

EXPENDITURES

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6084.30) Bank fees-Cash Vault Adjustment fees							
(6095) Safety Program			1,064				
(7000.85) Transfer Out - to Info Tech Upgrades						1,400,000	500,000
(7000.88) Transfer Out - to Solar-Roof-HVAC Project							
(7005) Loss on Disposal					6,812		
(7010) Depreciation Expense	6,701	4,979	4,092		7,445		
(7011) GASB 68 Pension Expense	1,557,586	(638,715)	392,727				
(7015) Bond Principal				1,443,000		1,477,600	1,513,500
(7020) Note Principal	-			41,000		54,000	70,700
(7025) Interest Expense	1,545,106	1,432,678	1,403,116	1,375,000	1,456,393	1,515,200	1,476,100
(7026) Promotions			5,140				
(7030) Issuance Costs							
(7050) Miscellaneous Expense	149				450		
(7053) Bad-debt Expenses	72	50					
(7110) Capitalized Expenses			(27,877)				
(7120) Administrative Costs	1,444,600	1,502,400	2,200,000	2,255,000	2,255,000	2,322,700	2,438,800
(7120.10) Administrative Costs-PERS Health	217	750					
(7121) GASB 75 - OPEB expense	93,764	(13,216)	948				
Total	**8,756,403**	**8,200,860**	**10,807,608**	**10,515,450**	**11,040,248**	**13,762,100**	**13,285,600**

600-90-910 Transit-Transportation -Operations

(5000.10) Salaries-Regular Salaries	2,854,354	6,568,505	6,766,273	9,872,400	7,561,970	7,600,000	8,300,000
(5000.20) Salaries-Regular Hourly	-	161					
(5000.30) Salaries-Limited Hourly	-						
(5010.10) Overtime-Full-Time	328,804	810,436	843,397	1,000,000	993,530	1,100,000	1,100,000
(5010.20) Overtime-Part-Time	-						
(5010.30) Overtime-Limited Part-Time	-						
(5100.10) Fringe Benefits-FICA/MEDICARE	231,723	557,418	564,884	982,500	624,475	600,000	760,000
(5100.20) Fringe Benefits-Compensation Insurance	770,000	700,000	699,996	700,000	699,996	800,000	1,000,000
(5100.30) Fringe Benefits-Unemployment Insurance	70,225	11,418	3,897		23,224		
(5100.40) Fringe Benefits-Health Insurance	542,718	1,074,336	1,092,875	973,600	1,130,437	1,100,000	1,375,000
(5100.50) Fringe Benefits-Uniform Allowance	1,400	77,050	71,438	100,000	71,430	100,000	100,000
(5100.75) Fringe Benefits - LTD/STD	23,105	47,363	51,097	50,000	34,988	54,000	-
(5100.80) Fringe Benefits-Vision	6,238	11,936	12,784	4,200	12,516	11,000	12,000
(5100.85) Fringe Benefits - Dental	6,003	34,832	33,298	32,300	36,512	35,000	42,000
(5100.90) Fringe Benefits-Life	2,162	8,234	8,217	10,000	8,269	10,000	9,000
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							125,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							16,000
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							47,000
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							11,000
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							41,000
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							260,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							50,000
(5300.10) Retirement-Retiree Benefits	41,038	76,992	56,758	80,000	38,915	42,000	34,000
(5300.15) Retirement - Retiree Insurance	24,882	56,864	83,287	60,000	59,315	44,000	20,000
(5300.20) Retirement-PERS employer costs	300,266	693,493	694,965	823,600	695,414	650,000	925,000
(5300.25) Retirement - PERS employee pickup	-						
(5300.26) Retirement - Unfunded Liability payment	-		16,166				
(5300.30) Retirement-401 a(h) First Mercantile	3,849	11,333	7,710	15,000	8,660	10,000	10,000
(5300.50) Retirement-PARS							
(6000.10) Supplies-Office Supplies	328	3,947	2,569		392	2,400	2,400
(6000.20) Supplies-Non-Durable	954	2,699	2,016	3,000	3,820	9,500	9,000
(6000.30) Supplies-Janitorial	37		6,551		1,291		
(6000.40) Supplies-Durable	452	982		5,500		8,000	8,000
(6010.10) Machinery & Equipments-Machinery & Equipment		5,929	270	5,000	33,637	10,000	10,000
(6010.40) Machinery & Equipments-Computer Software	1,163		31,338	30,000	31,236	20,000	55,000
(6010.50) Machinery & Equipments-Computer Hardware	9,099	10,139		30,000	6,821	12,000	45,000
(6014) Training	498	1,491	25,319	30,000	5,725	30,000	30,000
(6016) Uniform Expense					6,680		
(6020) Travel & Meetings	2,944	4,218	9,318	25,000	17,309	33,000	25,000
(6025) Advertising/Printing Services	14,130	42,569	66,889	65,000	67,832	65,000	70,000
(6040.10) Contract Services-Outside Contracts	1,158,990	1,234,162	1,342,673	2,100,000	3,051,120	2,910,000	2,800,000
(6040.60) Contract Services - Building			2,809				
(6040.65) Contract Services - Equipment/Software Maint-Repair	15,360	12,360	12,980	100,000	19,295	138,000	138,000
(6040.95) Contract Services - Other Professional Services	14,746	22,620	23,010	50,000	24,390	45,000	45,000
(6050.40) Utility Services-Cellular Services	2,705	3,348	3,450	6,500	2,950	9,000	9,000
(6060) Mail/ Postal Expense	40	355	239		47		
(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	3,721	2,731	42	8,000	7,975	18,000	24,000
(7010) Depreciation Expense	13,220	12,384	10,792		11,369		

City of Montebello
Enterprise Fund Detail by Department - Transit
FY 2020-21 - FY 2025-26

TRANSIT DEPARTMENT

EXPENDITURES

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(7011) GASB 68 Pension Expense	5,657,034	(2,075,516)	3,148,286				
(7025) Interest Expense							
(7035) Lease Payment							
(7053) Bad-debt Expenses							
(7110) Capitalized Expenses		(5,158)			(33,637)		
(7120.10) Administrative Costs-PERS Health	6,200	5,240		5,000	13	5,000	5,000
(7121) GASB 75 - OPEB expense	654,746	(72,032)	5,024				
Total	**12,767,317**	**9,952,839**	**15,700,616**	**17,166,600**	**15,257,916**	**15,470,900**	**17,512,400**
600-90-911 Transit-Transportation -Metrolink Station							
(5000.10) Salaries-Regular Salaries	5,238	12,841	26,550	15,000	41,353	41,000	33,000
(5000.20) Salaries-Regular Hourly	2,789						
(5010.10) Overtime-Full-Time	862						
(5100.10) Fringe Benefits-FICA/MEDICARE	671	930	1,866	1,100	2,733	3,000	3,000
(5100.40) Fringe Benefits-Health Insurance	1,124	3,676	3,521	4,500	9,115	9,000	9,000
(5100.50) Fringe Benefits-Uniform Allowance			231				
(5100.85) Fringe Benefits - Dental	17	50	64	100	235	100	200
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							
(5300.20) Retirement-PERS employer costs	416	1,323	2,630	1,600	4,375	5,000	4,000
(6000.20) Supplies-Non-Durable		880	223	1,000		1,000	1,000
(6000.40) Supplies-Durable		491	61	500		300	300
(6040.10) Contract Services-Outside Contracts	127,794	11,485	11,509	12,000	5,718	12,000	12,000
(6040.15) Contract Services - Tree Trimming	21,988						
(6040.20) Contract Services-Landscaping Services	32,957						
(6040.35) Contract Services - Custodial Services	2,800	7,200	7,200	7,500	7,200	10,500	11,000
(6050.10) Utility Services-Electricity Usage	24,287	28,497	44,095	40,000	50,884	52,300	52,500
(6050.20) Utility Services-Water Usage	18,677	20,322	11,898	15,000	16,478	20,700	21,000
(7120) Administrative Costs	12,000						
Total	**251,620**	**87,695**	**109,848**	**98,300**	**138,091**	**154,900**	**147,000**
600-90-915 Transit-Transportation -Corporate Shops							
(5000.10) Salaries-Regular Salaries	972,720	1,472,683	2,467,203	3,396,300	2,566,798	2,886,100	1,000,000
(5000.20) Salaries-Regular Hourly	15,753	15,502		20,000	9,078	10,000	10,000
(5000.30) Salaries-Limited Hourly	-						
(5010.10) Overtime-Full-Time	5,976	18,938	34,732	25,000	50,875	60,000	20,000
(5010.20) Overtime-Part-Time	525	85			355		
(5010.30) Overtime-Limited Part-Time	1						
(5100.10) Fringe Benefits-FICA/MEDICARE	70,520	113,472	181,273	272,900	189,630	200,000	87,000
(5100.20) Fringe Benefits-Compensation Insurance	186,200	119,997	159,996	160,000	159,996	250,000	300,000
(5100.30) Fringe Benefits-Unemployment Insurance	8,764	1,485					
(5100.40) Fringe Benefits-Health Insurance	160,632	221,497	346,796	347,600	325,649	350,000	100,000
(5100.50) Fringe Benefits-Uniform Allowance	-	22,550	19,375	25,000	21,727	30,000	2,500
(5100.60) Fringe Benefits-Tool Allowance	-	14,575	11,700	15,000	11,400	17,000	10,000
(5100.75) Fringe Benefits - LTD/STD	7,364	12,044	17,375	15,000	11,929	18,000	-
(5100.80) Fringe Benefits-Vision	2,138	1,326	4,469	1,100	4,845	4,400	3,200
(5100.85) Fringe Benefits - Dental	3,318	4,863	8,161	8,200	8,710	9,000	3,800
(5100.90) Fringe Benefits-Life	1,056	1,677	2,753	2,000	2,599	2,500	1,200
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							10,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							2,200
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							3,000
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							10,000
(5200.30) Special Pay - Leave Pay Other - Incentive Pay							2,000
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							20,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							-
(5300.10) Retirement-Retiree Benefits	4,820	6,748	12,420	10,000	4,805	4,700	4,000
(5300.15) Retirement - Retiree Insurance	5,183	8,236	14,139	10,000	10,626	10,000	1,200
(5300.20) Retirement-PERS employer costs	100,968	157,466	249,779	305,000	228,961	245,000	100,000
(5300.25) Retirement - PERS employee pickup	1						
(5300.26) Retirement - Unfunded Liability payment	-		4,783				
(5300.30) Retirement-401 a(h) First Mercantile	2,008	6,957	4,125	10,000	3,240	3,000	1,000
(5300.50) Retirement-PARS							
(6000.10) Supplies-Office Supplies	2,353	1,201	2,269		36	4,500	4,500
(6000.20) Supplies-Non-Durable	16,207	40,507	29,587	65,000	35,821	75,000	75,000
(6000.30) Supplies-Janitorial	48,335	100,880	69,789	100,000	43,238	125,000	100,000
(6000.40) Supplies-Durable	12,976	19,631	12,671	20,000	27,582	35,000	40,000
(6000.50) Supplies-Medical	-	1,791		1,500	336	1,500	1,500
(6005) Inventory Variance							
(6005.10) Inventory Variance-Regular	(125,111)	116,906	(63,635)		41,389		
(6005.20) Inventory Variance-Fuel	265,386	192,346	401,692		123,272		
(6010.10) Machinery & Equipments-Machinery & Equipment	33,191	40,366	524	180,000	233,887	175,000	125,000
(6010.20) Machinery & Equipments-Office Equipment	92				6,401		

City of Montebello
Enterprise Fund Detail by Department - Transit
FY 2020-21 - FY 2025-26

TRANSIT DEPARTMENT

EXPENDITURES

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6010.30) Machinery & Equipments-Small Tools	4,194	5,676	3,914	8,000		31,500	30,000
(6010.40) Machinery & Equipments-Computer Software	1,670	17,173	41,084	70,000	46,684	125,000	100,000
(6010.50) Machinery & Equipments-Computer Hardware	1,190	778	1,310	1,000	855	9,400	9,000
(6012) Education Reimbursement							
(6014) Training		983	1,495	10,000	4,152	20,000	20,000
(6016) Uniform Expense					1,874		
(6020) Travel & Meetings	315	215	878	10,000	7,165	10,000	10,000
(6025) Advertising/Printing Services	243		135				
(6040.10) Contract Services-Outside Contracts	247,028	220,069	237,642	450,000	353,977	498,000	500,000
(6040.20) Contract Services-Landscaping Services							
(6040.35) Contract Services - Custodial Services	52,447		-	-			
(6040.60) Contract Services-Building Maintenance/Repairs	46,906	35,416	136,743	500,000	390,977	175,000	150,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	272,110	10,263	1,286	20,000	3,222	26,000	26,000
(6040.70) Contract Services-Rental- Building & Equipment							
(6040.85) Contract Services - Towing Services	7,790	4,475	7,950	12,000	10,745	13,000	20,000
(6040.95) Contract Services - Other Professional Services	111,125	112,466	130,879	220,000	150,201	230,000	220,000
(6050.10) Utility Services-Electricity Usage							
(6060) Mail/ Postal Expense	236	244	8		9		
(6070.10) Fuel-Regular Unleaded Fuel	568,377	840,456	721,591	650,000	476,318	650,000	650,000
(6070.20) Fuel-Diesel	2,726	6,245	3,725	12,000	1,787	12,000	12,000
(6070.30) Fuel-CNG	245,818	414,322	564,460	750,000	373,048	575,000	600,000
(6070.31) Fuel - Electricity for CNG	180,706	137,529	254,374	450,000	289,195	300,000	350,000
(6070.40) Fuel-Propane	1,947	234	230	2,400		2,400	2,400
(6070.50) Fuel-Electricity for Buses	15,455	78,813	-	50,000		10,000	10,000
(6075.10) Preventive Maintenance-Fire Extinguisher	5,967	2,715	1,680	5,000	2,049	5,000	20,000
(6080.10) Vehicle Maintenance/Expenses-Oil	69,501	52,390	62,674	110,000	75,722	110,000	100,000
(6080.20) Vehicle Maintenance/Expenses-Coolant	7,478	18,343	19,559	20,000	13,370	2,000	20,000
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	34,879	13,608	23,585	32,000	21,888	71,000	100,000
(6080.40) Vehicle Maintenance/Expenses-Bus Repair & Services	501	8,666		815,000	400	-	
(6080.50) Vehicle Maintenance/Expenses-Bus Parts	640,481	584,507	509,684	850,000	813,062	970,000	1,250,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	7,931	13,994	17,714	40,000	21,328	25,000	35,000
(6080.70) Vehicle Maintenance/Expenses-Auto Body Repair	693						
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses	2,722	9,610	4,245	9,000	4,872	14,000	15,000
(6081) Permits and Fees	17,246	18,347	11,213	25,000	16,317	20,000	20,000
(6082) Vehicle Purchases			4,196		83,688		
(6087) Property Maintenance	970						
(6095) Safety Program	95		886				
(7010) Depreciation Expense	3,507	10,299	16,110		21,216		
(7011) GASB 68 Pension Expense	1,938,469	(740,747)					
(7050) Miscellaneous Expense	-				600		
(7110) Capitalized Expenses	(283,820)	(49,901)			(218,615)		
(7120.10) Administrative Costs-PERS Health	547	1,071			(450)		
(7121) GASB 75 - OPEB expense	83,546	(12,443)	893				
Total	**6,092,372**	**4,529,545**	**6,772,119**	**10,111,000**	**7,088,841**	**8,420,000**	**6,306,500**
600-90-920 Transit-Transportation -Capital Projects							
(7005) Loss on Disposal			60,616		1,215,054		
(7010) Depreciation Expense	2,933,748	2,831,676	2,783,951		2,129,189		
(7050) Miscellaneous Expense					6,296		
(7110) Capitalized Expenses							
(7115) Building Improvements			3,367,635		1,722,103		
Total	**2,933,748**	**2,831,676**	**6,212,202**	**-**	**5,072,642**	**-**	**-**
600-90-930 Transit-Transportation -Prop C 5% Security							
(5000.10) Salaries-Regular Salaries	-	8,248	52,640	10,000	65,384	67,000	50,000
(5010.10) Overtime-Full-Time	57,356	72,227	86,447	100,000	73,110	70,000	50,000
(5100.10) Fringe Benefits-FICA/MEDICARE	831	1,030	1,985	1,500	1,395	1,500	1,500
(5100.20) Fringe Benefits-Compensation Insurance	3,100	5,000	5,004	5,000	5,004	5,000	5,000
(5100.30) Fringe Benefits-Unemployment Insurance	-						
(5100.40) Fringe Benefits-Health Insurance	3,781	4,350	7,305	5,000	6,685	6,300	3,500
(5100.50) Fringe Benefits-Uniform Allowance	-		238		238	500	500
(5100.75) Fringe Benefits - LTD/STD	-	18	89		89	100	100
(5100.80) Fringe Benefits-Vision	9	15	24	100	18	100	100
(5100.85) Fringe Benefits - Dental	65	118	187	100	141	200	200
(5100.90) Fringe Benefits-Life	-	5	21		19	100	100
(5300.20) Retirement-PERS employer costs	7,618	10,297	20,482	12,000	22,525	22,000	22,000
(5300.25) Retirement - PERS employee pickup	1						
(5300.26) Retirement - Unfunded Liability payment	-						
(6000.10) Supplies-Office Supplies							
(6000.20) Supplies-Non-Durable	-						
(6000.40) Supplies-Durable	-	7					

City of Montebello
Enterprise Fund Detail by Department - Transit
FY 2020-21 - FY 2025-26

TRANSIT DEPARTMENT

EXPENDITURES

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6010.10) Machinery & Equipments-Machinery & Equipment							
(6010.50) Machinery & Equipments-Computer Hardware	-		475				
(6014) Training							
(6020) Travel & Meetings							
(6040.10) Contract Services-Outside Contracts	146,205	139,032	185,952	350,000	271,092	400,000	400,000
(6070.20) Fuel-Diesel		662	3,392		1,627	1,000	1,000
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments							
(6082) Vehicle Purchases							
(7010) Depreciation Expense	33,570	31,759	30,466		30,287		
(7050) Miscellaneous Expense							
(7110) Capitalized Expenses							
(7120.10) Administrative Costs-PERS Health							
Total	**252,536**	**272,768**	**394,707**	**483,700**	**477,614**	**573,800**	**534,000**
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	-	(1,131)					
(6040.10) Contract Services-Outside Contracts	60,000	15,000	15,000	20,000	-	20,000	20,000
(6050.40) Utility Services-Cellular Services	12,500						
(7053) Bad-debt Expense							
Total	**72,500**	**13,869**	**15,000**	**20,000**	**-**	**20,000**	**20,000**
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- Transit-Non-Departmental-							
(5100.10 / 5300.10) FICA/MEDICARE - Retiree Benefits					3,902		
(6036) Settlements	-	-					
(6040.10) Contract Services-Outside Contracts	-	-					
(7050) Miscellaneous Expense	8,562	-			97,634		
(7050.10) Miscellaneous Expense-Credit Card Purchases (Clearing)	-	-					
(7110) Capitalized Expenses			(718,110)		(1,808,391)		
(7115) Building Improvements			(2,656,392)				
Total	**8,562**	**-**	**(3,374,502)**	**-**	**(1,706,855)**	**-**	**-**
TRANSIT DEPARTMENT TOTAL	**40,628,734**	**25,889,252**	**36,610,599**	**38,395,050**	**37,368,497**	**38,401,700**	**37,805,500**

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City of Montebello
Enterprise Fund Detail by Department - Transit
FY 2020-21 - FY 2025-26

TRANSIT

REVENUE

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
600-99- Transit-Non-Departmental							
(3000.80) General Government-City Facility Rentals							
(3006.13) Credit-Debit Card Transaction Fees - Transit		10					
(3300.15) Retirement - Retiree Insurance	24,683	23,431	23,271	25,000	45,842	25,000	25,000
(3660) Cost Recovery	6,221	2,114	(11,023)	5,000	(236)	5,000	5,000
(3996) Sale of Property		4,900					
(3998) Misc Revenue							
(4000.10) Transit Charges for Services-Bus Fares	1,226,034	1,834,585	1,676,695	1,700,000	1,558,428	1,700,000	1,600,000
(4000.20) Transit Charges for Services-EZ Pass Sales	18,408	42,258	29,841	30,000	32,036	30,000	35,000
(4000.30) Transit Charges for Services-Dial A Taxi	23,471	26,985	31,380	30,000	34,134	30,000	35,000
(4000.40) Transit Charges for Services-Bus Fare Tokens	45	2,520	830	3,000	260	1,000	1,000
(4000.50) Transit Charges for Services-TAP Bus Card	50,163	115,058	180,428	140,000	452,437	200,000	300,000
(4000.60) Transit Charges for Services-LACMTA Metro Tokens	(2,860)						
(4000.70) Transit Charges for Services-Rider Relief Tran Program	4,499	28,904	59,191	7,000	87,655	50,000	100,000
(4010.25) Transit Operating Revenue - LACMTA Metro Rail Feeder	16,896	18,600	21,291	20,000	20,362	20,000	20,000
(4010.30) Transit Operating Revenue-Prop C Discretionary Base	1,171,089	1,194,511	1,233,930	1,279,700	1,279,707	131,810	1,357,700
(4010.35) Transit Operating Revenue - STA Operating	1,198,624	764,100	1,288,148	1,698,500	1,698,455	2,356,300	2,261,500
(4010.40) Transit Operating Revenue-Prop A Discretionary Operating	5,639,033	5,681,362	5,769,584	5,937,900	5,937,874	6,059,100	6,053,000
(4010.45) Transit Operating Revenue - Prop C Discretionary Foothill	244,560	292,031	388,746	429,700	429,665	377,300	318,400
(4010.50) Transit Operating Revenue-Prop C Discretionary BSIP	223,492	227,962	235,485	244,200	244,223	251,500	259,100
(4010.55) Transit Operating Revenue - Prop C 5% Security	348,186	458,561	425,185	538,700	538,702	417,500	325,100
(4010.60) Transit Operating Revenue-Prop C MOSIP MOU	1,624,667	1,639,394	1,663,729	1,710,400	1,710,374	1,783,300	1,780,800
(4010.65) Transit Operating Revenue - Measure R 20%	2,774,669	3,604,280	4,592,647	5,459,600	5,459,602	4,909,100	4,105,200
(4010.85) Transit Operating Revenue - TDA Operating	7,080,895	8,888,091	11,229,362	13,454,800	13,454,796	11,649,000	8,580,500
(4010.90) Transit Operating Revenue-Measure M	2,735,675	3,592,001	4,585,446	5,455,000	5,454,985	4,890,100	3,913,400
(4010.95) Transit Operating Revenue - FTA - Preventive Maintenance				1,000,000			
(4015.10) Bus AD Pilot Program-Operating	-	94,837	49,738	60,000	20,050	50,000	25,000
(4022.90) CARES Act CARES Act Transit		259,021					
(4023.10) American Rescue Plan Coronavirus Fiscal Recovery		4,326,081	10,608,844				
(4024.10) CRRSAA Federal		954,924	6,750,986		1,586,918		
(4070) Fuel Island Share use reimbursement	5,998	4,220	2,524	5,000	8,413	5,000	10,000
(4090) Interest Income from LAIF	16,025	57,244	245,342	125,000	1,090,110	200,000	750,000
(4092) Interest Income - CD	9,108	18,387	23,162	10,000	692	5,000	
(4098) Transit Miscellaneous Revenue	1,327	2,525	14,439	5,000	84,146	15,000	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	**34,358,671**	**34,158,897**	**51,119,201**	**39,373,500**	**41,229,630**	**35,161,010**	**31,875,700**

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

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).
269	SAFER (Staffing for Adequate Fire and Emergency Response)	The Staffing for Adequate Fire and Emergency Response Grants (SAFER) was created to provide funding directly to fire departments and volunteer firefighter interest organizations to help them increase or maintain the number of trained, "front line" firefighters available in their communities. The goal of SAFER is to enhance the local fire departments' abilities to comply with staffing, response and operational standards established by the NFPA (NFPA 1710 and/or NFPA 1720).
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).

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

Fund #	Description	Category
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.
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 2020-21 - FY 2025-26

FUND/DESCRIPTION	REVENUE / EXPENDITURES	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
General Fund								
FUND 100	**REVENUE**	67,522,960	73,420,972	96,833,924	73,316,400	96,102,099	76,663,600	84,447,100
	EXPENDITURES	69,385,371	66,316,187	80,241,997	72,687,450	85,884,575	76,100,900	83,552,400
Highway Users Tax								
FUND 200	**REVENUE**	1,386,509	1,483,659	1,596,664	1,686,400	1,745,704	1,769,715	1,768,800
	EXPENDITURES	916,250	1,241,580	1,886,208	1,128,400	1,188,364	3,254,100	2,897,300
SB1 - Road Maint. & Rehab. (RMRA)								
FUND 201	**REVENUE**	1,181,175	1,274,755	1,389,072	1,528,700	1,611,598	1,628,200	1,663,900
	EXPENDITURES	847,938	1,743,445	3,342,453	2,223,400	23,400	1,124,100	1,925,300
SB1 - Transit-State of Good Repairs								
FUND 202	**REVENUE**	191,693	1,554,134	1,634,046	1,565,000	201,617	2,235,700	2,342,000
	EXPENDITURES	168,459	610,832	176,794	23,400	1,115,437	24,100	25,300
Retirement								
FUND 205	**REVENUE**	15,010,965	14,667,207	16,530,170	15,618,400	17,176,149	16,798,000	17,730,000
	EXPENDITURES	11,098,420	11,231,589	12,161,785	12,337,900	12,165,880	13,124,400	14,461,600
Prop A - Streets								
FUND 210	**REVENUE**	1,312,714	1,632,172	1,775,815	1,801,000	1,860,933	1,763,900	1,652,000
	EXPENDITURES	61,742	133,683	424,074	3,129,800	194,563	439,900	3,925,100
Prop C - Streets								
FUND 215	**REVENUE**	1,090,875	1,348,800	2,564,932	1,484,000	2,031,030	1,465,200	1,353,800
	EXPENDITURES	1,967,247	980,126	775,606	2,427,400	2,728,391	2,296,800	2,896,900
Measure R - Streets								
FUND 220	**REVENUE**	813,324	1,005,649	1,100,605	1,116,000	1,138,985	1,109,700	1,026,600
	EXPENDITURES	4,752,739	1,815,834	1,486,626	2,025,400	572,079	2,029,900	3,409,900
Measure A - Parks								
FUND 221	**REVENUE**	-	37,688	260,376	2,104,600	116,721	1,908,700	1,215,800
	EXPENDITURES	-	37,688	260,375	1,803,850	116,722	1,908,700	1,413,800
Measure M Streets								
FUND 222	**REVENUE**	921,594	1,138,635	1,254,452	1,264,000	1,300,229	1,253,500	1,159,500
	EXPENDITURES	5,141,829	2,398,739	1,743,555	2,603,100	626,536	2,826,600	3,327,800
TDA - Sidewalks								
FUND 223	**REVENUE**	-	49,373	46,968	72,100	100,660	63,300	49,500
	EXPENDITURES	56,315	1,785	46,547	-	-	163,300	-
Measure W								
FUND 229	**REVENUE**	914,580	869,375	834,842	900,000	959,041	902,500	952,500
	EXPENDITURES	700,000	869,375	817,172	861,900	956,693	822,900	1,064,100
Drug Enforcement - Asset Forfeitures								
FUND 230	**REVENUE**	170,933	992,411	142,629	501,000	367,199	500,000	500,000
	EXPENDITURES	450,344	473,862	892,899	1,476,550	449,800	122,900	117,600
Supplemental Law Prop. 72								
FUND 235	**REVENUE**	156,727	161,285	165,271	165,000	187,554	165,000	200,000
	EXPENDITURES	320,339	161,284	102,586	7,300	10,974	232,500	282,900
Justice Assistance Grants (JAG)								
FUND 240	**REVENUE**	200	181	25,943	-	17,544	25,000	16,200
	EXPENDITURES	-	-	12,010	-	13,239	20,000	16,200

City of Montebello
Fund Summary (by Fund)
Expenditures and Revenue
FY 2020-21 - FY 2025-26

FUND/DESCRIPTION	REVENUE / EXPENDITURES	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Inmate Welfare Fund								
FUND 241	**REVENUE**	17,438	269	42	-	62	-	-
	EXPENDITURES	-	16,943	-	-	-	-	-
Air Quality Management District Grant								
FUND 245	**REVENUE**	85,839	81,657	84,866	83,500	90,046	84,500	84,000
	EXPENDITURES	494,051	19,133	19,904	20,800	13,210	123,000	118,300
Park Development								
FUND 250	**REVENUE**	115	104	370	-	41,154	-	52,000
	EXPENDITURES		-	-	-	-	-	-
Tobacco Grant Program								
FUND 251	**REVENUE**							317,200
	EXPENDITURES							317,200
Art in Public Places								
FUND 252	**REVENUE**							200,000
	EXPENDITURES							
CDBG								
FUND 255	**REVENUE**	690,720	721,551	1,026,160	704,100	807,565	633,100	1,489,400
	EXPENDITURES	939,731	1,146,145	1,041,110	2,012,500	818,843	1,544,100	1,164,300
HOME								
FUND 260	**REVENUE**	26	174,091	65,148	2,286,800	84,413	1,796,500	1,947,400
	EXPENDITURES	7,188	38,764	63,459	998,250	37,682	1,796,600	1,947,400
Cal OES EOC Program								
FUND 262	**REVENUE**					368,097	2,211,745	1,843,700
	EXPENDITURES					368,097	2,229,245	361,300
Sewer Infrastructure Improvement								
FUND 263	**REVENUE**					-	2,100,000	2,100,000
	EXPENDITURES					-	2,103,500	2,100,000
George Miller Estate								
FUND 264	**REVENUE**	1,761	1,152	3,405	1,000	5,238	3,000	1,000
	EXPENDITURES	55,354	73,226	7,331	83,300	5,486	71,500	90,000
Grants								
FUND 265	**REVENUE**	2,650,695	2,112,657	1,418,774	1,410,962	779,408	2,147,350	3,019,300
	EXPENDITURES	3,308,715	1,655,517	1,132,366	1,567,277	873,178	2,405,375	1,949,750
Inerim Housing Serv (CCOGIHS)								
FUND 266	**REVENUE**			-	876,000	38	876,000	963,000
	EXPENDITURES			-	857,900	-	876,000	963,000
Cal-ICH - Encampment Res Funding								
FUND 267	**REVENUE**			86,831	1,168,774	347,413	1,180,774	403,000
	EXPENDITURES			74,510	1,168,774	321,067	1,180,774	273,600
Prop 64 Public Health & Safety								
FUND 268	**REVENUE**			-	1,279,000	69,856	1,279,000	1,209,000
	EXPENDITURES			-	1,279,000	69,855	1,255,600	1,167,500
SAFER-Fire								
FUND 269	**REVENUE**				-	620,297	1,883,625	2,500,000
	EXPENDITURES				-	620,298	1,901,125	2,423,400
Transit Grants								
FUND 270	**REVENUE**	1,872,190	8,768,890	8,047,963	-	5,296,569	-	-
	EXPENDITURES	2,480,676	2,780,210	1,664,829	-	1,357,221	-	-
Golf Course Renovation								
FUND 310	**REVENUE**			140,400	15,000,000	8,167,876	15,000,000	-
	EXPENDITURES			13,355,075	15,000,000	18,112,999	15,000,000	-

City of Montebello
Fund Summary (by Fund)
Expenditures and Revenue
FY 2020-21 - FY 2025-26

FUND/DESCRIPTION	REVENUE / EXPENDITURES	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
TopGolf Project								
FUND 312	**REVENUE**			-	-	2,306,922	-	-
	EXPENDITURES			(33,218,636)	-	35,656,742	4,292,300	5,053,300
Solar-Roof-HVAC Project								
FUND 320	**REVENUE**					-	3,000,000	-
	EXPENDITURES			2,817,407	-	6,951,240	3,000,000	3,000,000
Information Technology Upgrades								
FUND 325	**REVENUE**	-	-	3,613,179	1,000,000	838,873	3,400,000	1,500,000
	EXPENDITURES	-	-	3,653,045	1,000,000	1,046,522	2,000,000	1,500,000
Debt Service								
FUND 410	**REVENUE**	11,031,529	11,040,008	21,716,601	11,040,800	12,129,601	11,048,400	10,550,600
	EXPENDITURES	11,051,076	11,046,157	13,741,289	14,548,900	14,516,128	11,056,600	10,558,400
Trust & Agency								
FUND 500	**REVENUE**	99,325	97,264	121,755	120,250	126,738	135,200	165,200
	EXPENDITURES	1,232,470	306,420	186,775	205,000	226,550	250,000	354,700
Transit Fund								
FUND 600	**REVENUE**	34,358,671	34,158,897	51,119,201	39,373,500	41,229,630	35,161,010	31,875,700
	EXPENDITURES	40,628,734	25,889,252	36,610,599	38,395,050	37,368,497	38,401,700	37,805,500
Water Fund								
FUND 605	**REVENUE**	2,594,142	2,612,254	16,991,438	-	-	-	-
	EXPENDITURES	2,296,633	2,343,197	18,683,619	-	47	-	-
Golf Fund								
FUND 610	**REVENUE**	3,470,078	2,952,111	1,654,434	500,000	1,137,398	3,647,000	3,920,000
	EXPENDITURES	2,870,413	2,735,233	(9,969,005)	1,466,800	(14,548,507)	4,350,600	3,957,700
Hillton Garden Inn								
FUND 620	**REVENUE**	2,073,794	5,359,743	6,655,126	6,175,000	6,703,555	6,950,000	7,025,000
	EXPENDITURES	3,367,167	5,088,666	5,944,554	5,902,800	6,346,888	6,144,200	6,670,700
Home2Suites								
FUND 625	**REVENUE**	8,360,803	12,062,484	13,431,144	13,150,000	13,349,133	13,425,000	13,825,000
	EXPENDITURES	7,993,039	9,782,112	11,157,029	10,027,700	13,958,019	10,718,900	13,620,100
Self-Insurance								
FUND 700	**REVENUE**	7,524,399	8,528,226	7,000,616	6,950,400	7,841,370	7,582,000	8,392,000
	EXPENDITURES	7,971,766	14,959,323	12,951,439	8,374,900	13,717,105	9,138,700	9,633,800
Successor Agency								
FUND 800	**REVENUE**	7,496,314	7,099,286	5,119,304	4,657,000	5,229,512	2,674,050	1,693,000
	EXPENDITURES	1,652,338	3,440,899	1,243,576	5,758,300	12,083,781	2,538,500	1,816,900
Housing Successor Agency								
FUND 810	**REVENUE**	-	12,461	5,579	10,000	9,413	5,800	5,800
	EXPENDITURES	41,733	25,083	300	22,800	300	300	-
	TOTAL REVENUE	**173,002,088**	**195,419,401**	**264,458,045**	**208,909,686**	**232,497,240**	**224,476,069**	**211,159,000**
	TOTALEXPENDITURES	**182,289,468**	**169,362,289**	**185,531,262**	**211,425,901**	**255,967,901**	**226,869,719**	**226,163,050**

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City of Montebello
Enterprise Fund Detail by Department
Expenditures and Revenue
FY 2020-21 - FY 2025-26

WATER FUND

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

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENDITURES							
605-99- Water-Non-Departmental							
(5000.10) Salaries-Regular Salaries	1,897			-		-	
(5010.10) Overtime-Full-Time	6			-		-	
(5100.10) Fringe Benefits-FICA/MEDICARE	253			-		-	
(5100.20) Fringe Benefits-Compensation Insurance	-			-		-	
(5100.30) Fringe Benefits-Unemployment Insurance	-			-		-	
(5100.40) Fringe Benefits-Health Insurance	380			-		-	
(5100.50) Fringe Benefits-Uniform Allowance	43			-		-	
(5100.75) Fringe Benefits - LTD/STD				-		-	
(5100.80) Fringe Benefits-Vision	4			-		-	
(5100.85) Fringe Benefits - Dental	26			-		-	
(5100.90) Fringe Benefits-Life	3			-		-	
(5300.20) Retirement-PERS employer costs	368			-		-	
(5300.25) Retirement - PERS employee pickup	128			-		-	
(6000.20) Supplies-Non-Durable	-			-		-	
(6025) Advertising/Printing Services				-		-	
(6030) Dues & Subscriptions	15,811	15,811	15,713	-		-	
(6040.10) Contract Services-Outside Contracts	480,926	482,772	291,131	-		-	
(6040.20) Contract Services-Landscaping Services	515			-		-	
(6040.55) Contract Services - Water System Maintenance	617,677	492,926	910,046	-		-	
(6040.75) Contract Services - Legal Services	11,532	16,204	33,895	-		-	
(6040.95) Contract Services - Other Professional Services				-		-	
(6050.10) Utility Services-Electricity Usage	26,523	87,102	17,061	-		-	
(6050.20) Utility Services-Water Usage	88,931	95,428	153,142	-		-	
(6050.30) Utility Services-Telephone Services	5,071	5,219	5,243	-		-	
(6060) Mail/ Postal Expense				-		-	
(6081) Permits and Fees	1,330	1,594	50,688	-		-	
(6085) Water Purchase Resale	900,437	991,414	805,958	-		-	
(7000.10) Transfer Out-to General Fund			16,293,058	-	47	-	
(7005) Loss on Disposal					-		
(7010) Depreciation Expense	5,684	5,684	5,684	-		-	
(7011) GASB 68 Pension Expense	(4,594)	1,116		-		-	
(7020) Note Principal				-		-	
(7025) Interest Expense	5,982	4,727		-		-	
(7050) Miscellaneous Expense				-		-	
(7110) Capitalized Expenses				-		-	
(7116) Improvements Other than Building				-		-	
(7120) Administrative Costs	137,700	143,200	102,000	-		-	
(7120.10) Administrative Costs-PERS Health							
WATER FUND TOTAL (EXPENDITURES)	**2,296,633**	**2,343,197**	**18,683,619**	**-**	**47**	**-**	**-**
REVENUE							
605-99- Water-Non-Departmental							
(3998) Miscellaneous Revenue.	1,620		(2,707)	-		-	
(4090) Interest Income from LAIF	1,836	3,380	4,439	-		-	
(4092) Interest Income - CD	907	976	247	-		-	
(4198) Miscellaneous Grants	-			-		-	
(4200) Water Sales	2,589,283	2,607,898	16,989,459	-		-	
(4999) Transfer In				-		-	
(4999.10) Transfer In-from Retirement Fund	496			-		-	
WATER FUND TOTAL (REVENUE)	**2,594,142**	**2,612,254**	**16,991,438**	**-**	**-**	**-**	**-**
SURPLUS / (DEFICIT)	**297,509**	**269,057**	**-1,692,181**	**-**	**(47)**	**-**	**-**

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City of Montebello
Enterprise Fund Detail by Department
Expenditures and Revenue
FY 2020-21 - FY 2025-26

GOLF COURSE FUND

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENDITURES							
610-99- Golf-Non-Departmental							
(5000.10) Salaries-Regular Salaries	92,216	24,616	67	-	12		53,000
(5000.20) Salaries-Regular Hourly	75,980	27,983	22,280	-	74,058	90,000	40,000
(5000.30) Salaries-Limited Hourly	14,355	23,309	41,411	-	304		
(5010.10) Overtime-Full-Time	2,729	3,452	20	-	1		
(5010.20) Overtime-Part-Time	4,383	4,101		-	882		
(5010.30) Overtime-Limited Part-Time	-		120	-			
(5100.10) Fringe Benefits-FICA/MEDICARE	19,469	8,726	5,890	-	6,349		8,000
(5100.20) Fringe Benefits-Compensation Insurance	19,200			-			
(5100.30) Fringe Benefits-Unemployment Insurance	10,791	2,365		-			
(5100.40) Fringe Benefits-Health Insurance	36,707	10,910	5	-			
(5100.50) Fringe Benefits-Uniform Allowance	3,500	500		-			
(5100.60) Fringe Benefits-Tool Allowance	900	450		-			
(5100.75) Fringe Benefits - LTD/STD	3,171	204	244	-			
(5100.80) Fringe Benefits-Vision	362	126		-			
(5100.85) Fringe Benefits - Dental	678	637		-			
(5100.90) Fringe Benefits-Life	181	53		-			
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							2,100
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							400
(5300.10) Retirement-Retiree Benefits	12,849	25,256	21,653	-	14,434		17,000
(5300.15) Retirement - Retiree Insurance	2,282	6,802	3,854	-	2,095		
(5300.20) Retirement-PERS employer costs	26,728	6,729	2,254	-	8,081		11,000
(5300.25) Retirement - PERS employee pickup	5,251			-			
(5300.30) Retirement-401 a(h) First Mercantile	77			-			
(6000.10) Supplies-Office Supplies	366	780	2,207	-			
(6000.20) Supplies-Non-Durable	37,878	24,204	16,683	-	11,197		
(6000.30) Supplies-Janitorial				-			
(6000.40) Supplies-Durable	7,225			-	187	325,000	
(6000.50) Supplies-Medical				-			
(6010.10) Machinery & Equipments-Machinery & Equipment	-			-			
(6010.30) Machinery & Equipments-Small Tools	-			-			
(6010.50) Machinery & Equipments-Computer Hardware				-			
(6014) Training				-			
(6020) Travel & Meetings				-	38		
(6025) Advertising/Printing Services	480			-	5,733		
(6030) Dues & Subscriptions	-			-			
(6032) Insurance	-			-			
(6036) Settlements				-			
(6040.10) Contract Services-Outside Contracts	708,255	867,087	1,051,530	-	1,231,155	1,946,500	1,946,500
(6040.15) Contract Services - Tree Trimming	10,640			-			
(6040.20) Contract Services-Landscaping Services	10,361			-		-	23,000
(6040.35) Contract Services - Custodial Services	-			-			
(6040.60) Contract Services-Building Maintenance/Repairs	6,760	4,921	1,382	-	5,835		
(6040.65) Contract Services - Equipment/Software Maint-Repair	1,870			-			
(6040.70) Contract Services-Rental- Building & Equipment		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	-	7,138		40,000
(6040.95) Contract Services - Other Professional Services	316,101	410,435	189,663	-	5,887		
(6050.10) Utility Services-Electricity Usage	94,397	229,642	24,961	-	18,319	50,000	210,000
(6050.20) Utility Services-Water Usage	621,802	670,441	49,541	-	342,543	450,000	200,000
(6050.30) Utility Services-Telephone Services	8,018	8,080	7,907	-	8,169		7,000
(6050.40) Utility Services-Cellular Services	1,845	1,760	2,092	-	2,121		4,000
(6050.50) Utility Services-Gas Usage	4,358	26,179		-			1,000
(6050.65) Utility Services - Internet	11,923	14,625	13,285	-	12,966		13,000
(6055) Copier Repair/Services	1,760	1,580	1,990	-	1,654		
(6060) Mail/ Postal Expense				-			
(6065) Liability Insurance				-			
(6070.10) Fuel-Regular Unleaded Fuel	1,596	1,964		-			
(6070.20) Fuel-Diesel	1,542	808		-			
(6070.30) Fuel-CNG	-			-			
(6080.10) Vehicle Maintenance/Expenses-Oil				-			

City of Montebello
Enterprise Fund Detail by Department
Expenditures and Revenue
FY 2020-21 - FY 2025-26

GOLF COURSE FUND

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	6,027	424		-	2,201		
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments	5,506	(219)		-			
(6080.80) Vehicle Maintenance/Expenses-Vehicle Expenses				-			
(6081) Permits and Fees	2,512	5,623	1,964	-	7,259		5,000
(6084.20) Bank fees-Credit card charges	285			-			
(6084.30) Bank fees-Cash Vault Adjustment fees				-			
(7000.30) Transfer out to Water Fund			136,697				
(7005) Loss on Disposal					130,107		
(7010) Depreciation Expense	233,300	233,300	228,300	-	184,439		
(7011) GASB 68 Pension Expense	(394,725)	99,501					
(7015) Bond Principal	-			567,800		349,900	205,000
(7020) Note Principal	-			81,100		245,000	255,000
(7025) Interest Expense	90,762	71,575	605,427	817,900	801,276	789,400	767,700
(7030) Issuance Costs			597,499	-			
(7035) Lease Payment	-		5,549	-	2,486	104,800	125,500
(7050) Miscellaneous Expense		650					
(7050.10) Miscellaneous Expense-Credit Card Purchases (Clearing)		(504)					
(7052) Commission					550,000		
(7110) Capitalized Expenses			(13,355,075)		(18,112,999)		
(7120) Administrative Costs	341,971	355,500	143,000	-			
(7120.10) Administrative Costs-PERS Health							
(7121) GASB 75 - OPEB expense	325,530	(507,403)					
Total	**2,790,154**	**2,720,692**	**(10,157,989)**	**1,466,800**	**(14,676,073)**	**4,350,600**	**3,934,200**

EXPENDITURES

610-65- Golf-Hotels Perimeter

(6025) Advertising/Printing Services							
(6040.15) Contract Services - Tree Trimming	5,450	-	-	-			
(6040.20) Contract Services-Landscaping Services	2,142	-	-	-			23,500
Total	**7,592**	**-**	**-**	**-**	**-**	**-**	**23,500**

EXPENDITURES

610-66- Golf-Quiet Cannon Perimeter

(6025) Advertising/Printing Services							
(6032) Insurance	-						
(6040.10) Contract Services-Outside Contracts	15,413	14,022	13,692	-	18,527		
(6040.15) Contract Services - Tree Trimming	3,100			-			
(6040.20) Contract Services-Landscaping Services	10,377			-			
(6040.60) Contract Services-Building Maintenance/Repairs	5,321		54,430	-			
(6040.90) Contract Services-Audit Services				-			
(6050.10) Utility Services-Electricity Usage	32,001		97,142	-	92,652		
(6050.20) Utility Services-Water Usage	4,297		11,437	-	7,743		
(6050.50) Utility Services-Gas Usage	2,158		12,283	-	8,644		
(7010) Depreciation Expense				-			
(7020) Note Principal	-						
(7025) Interest Expense	-	519					
Total	**72,667**	**14,541**	**188,984**	**-**	**127,566**	**-**	**-**
GOLF FUND TOTAL (EXPENDITURES)	**2,870,413**	**2,735,233**	**(9,969,005)**	**1,466,800**	**(14,548,507)**	**4,350,600**	**3,957,700**

City of Montebello
Enterprise Fund Detail by Department
Expenditures and Revenue
FY 2020-21 - FY 2025-26

GOLF COURSE FUND

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUE							
610-99- Golf-Non-Departmental-							
(3006.14) Credit-Debit Card Transaction Fees - Golf	-			-			
(3660) Cost Recovery	-			-			
(3992) Miscellaneous Inerest Income			290,561	-	156,254		
(3998) Miscellaneous Revenue.	2,772		2,000	-	35,700	2,647,000	
(4100.10) Golf-Green Fees	1,977,635	1,667,408	385,296	-	134,656		1,000,000
(4100.11) Golf-Resident and Senior Green Fees					6,320		25,000
(4100.12) Golf-Junior Green Fees					581		10,000
(4100.13) Golf-Student Green Fees					886		
(4100.14) Golf-Tournament Green Fees							
(4100.15) Golf-Weekend Green Fees					88,831		1,150,000
(4100.16) Golf-Short Course Green Fees					3,542		20,000
(4100.20) Golf-Cart Rental	791,091	670,868	153,739	-	46,831		300,000
(4100.30) Golf-Driving Range	81,720	68,047	13,108	-			
(4100.40) Golf-Utility Reimbursement	43,690		22,658	-			
(4100.50) Golf-Special Events	4,915	9,772	588	-			
(4100.60) Golf-Credt Card Surcharge		37,643	16,608	-	6,452		60,000
(4100.61) Golf-Resdient and Senior Card					5,023		5,000
(4100.70) Golf-Pro Shop		15,133	3,080	-			
(4100.71) Golf-Retail					6,135		50,000
(4100.80) Golf-Gift Certificate		844	237	-			
(4100.90) Golf-Miscellaneous		5,051	17,086	-			
(4700) Rents and Concessions Fees				-	164,612	400,000	800,000
(4999) Transfer In				-			
(4999.10) Transfer In-from Retirement Fund	31,979	6,627	2,254	-			
(4999.30) Transfer In-from General Fund	471,300						
Total	**3,405,102**	**2,481,393**	**907,215**	**-**	**655,823**	**3,047,000**	**3,420,000**
REVENUE							
610-66- Golf-Quiet Cannon Perimeter-							
(4700) Rents and Concessions Fees	64,976	470,718	747,219	500,000	481,575	600,000	500,000
Total	**64,976**	**470,718**	**747,219**	**500,000**	**481,575**	**600,000**	**500,000**
GOLF FUND TOTAL (REVENUE)	**3,470,078**	**2,952,111**	**1,654,434**	**500,000**	**1,137,398**	**3,647,000**	**3,920,000**
SURPLUS / (DEFICIT)	**599,665**	**216,878**	**11,623,439**	**-966,800**	**15,685,905**	**-703,600**	**-37,700**

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City of Montebello
Enterprise Fund Detail by Department
Expenditures and Revenue
FY 2020-21 - FY 2025-26

HILTON GARDEN INN FUND

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENDITURES							
620-99- Hilton-Non-Departmental							
(5000.10) Salaries-Regular Salaries	480,893	946,375	1,345,778	1,015,000	1,385,962	1,300,000	1,400,000
(5000.20) Salaries-Regular Hourly	30,869	41,989	38,383	65,000	54,118	60,000	60,000
(5100.10) Fringe Benefits-FICA/MEDICARE	49,186	90,697	117,314	91,000	120,356	100,000	120,000
(5100.20) Fringe Benefits-Compensation Insurance	43,869	79,817	117,771	96,000	177,132	105,000	125,000
(5100.40) Fringe Benefits-Health Insurance	6,582	17,788	911	57,000	33,298	10,000	10,000
(6000.10) Supplies-Office Supplies	6,592	9,208	6,499	10,000	8,259	10,000	7,000
(6000.20) Supplies-Non-Durable	104,266	145,587	225,318	151,000	170,405	160,000	175,000
(6000.30) Supplies-Janitorial	10,943	49,959	68,034	27,000	71,038	50,000	60,000
(6014) Training			1,025		350	-	
(6016) Uniform Expense	2,234	2,880	4,026	5,000	3,947	4,500	4,500
(6020) Travel & Meetings	-		50	3,000	1,047	2,600	1,000
(6025) Advertising/Printing Services	14,706	8,992	2,775	6,000		4,000	-
(6030) Dues & Subscriptions	300	11,895	10,302	12,000	13,045	12,000	13,000
(6032) Insurance	73,514	79,200	84,000	88,000	84,000	90,000	90,000
(6040.10) Contract Services-Outside Contracts	150,954	291,398	362,999	253,000	428,395	293,000	450,000
(6040.20) Contract Services-Landscaping Services	1,660	16,284	20,273	3,000	17,512	7,000	23,500
(6040.60) Contract Services-Building Maintenance/Repairs	17,584	34,248	66,958	75,000	58,418	75,000	41,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	23,182	49,327	27,335	33,000	27,714	35,000	25,000
(6040.70) Contract Services-Rental- Building & Equipment							
(6040.90) Contract Services-Audit Services				4,500		4,500	-
(6040.95) Contract Services - Other Professional Services	52,774	23,780	36,236	35,000	38,585	33,700	40,000
(6041) Hilton Program Fees	62,666	244,953	224,076	245,000	229,135	225,000	240,000
(6042) Hilton Franchise Fees	87,564	162,276	308,794	265,000	315,060	260,000	330,000
(6043) Food and Beverage Costs	124,460	446,424	513,195	400,000	557,838	400,000	615,000
(6050.10) Utility Services-Electricity Usage	85,130	139,080	157,282	140,000	177,826	175,000	175,000
(6050.20) Utility Services-Water Usage	7,775	27,381	35,181	27,000	38,178	37,000	50,000
(6050.30) Utility Services-Telephone Services	26,974	40,737	49,040	41,000	60,716	45,000	35,000
(6050.50) Utility Services-Gas Usage	16,511	35,068	48,507	35,000	34,970	26,000	30,000
(6060) Mail/ Postal Expense	1,712	1,807	1,427	2,000	1,475	2,200	2,000
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-		2,688		46	-	
(7000) Transfer Out						-	
(7010) Depreciation Expense	558,764	430,302	430,302		410,154	-	
(7015) Bond Principal				685,000		700,000	715,000
(7025) Interest Expense	270,975	270,975	255,808	368,300	228,992	340,600	313,300
(7026) Promotions	33,231	115,440	181,705	238,000	156,623	200,000	
(7030) Issuance Costs							
(7050) Miscellaneous Expense	52,362	177,834	116,954	93,000	102,377	11,000	100,000
(7052) Commission	32,906	56,659	197,947	130,000	176,349	150,000	175,000
(7053) Bad-debt Expenses	291,886	733	957				
(7120) Administrative Costs	644,143	1,039,573	884,704	1,204,000	1,163,568	1,216,100	1,245,400
HILTON GARDEN INN FUND TOTAL (EXPENDITURES)	**3,367,167**	**5,088,666**	**5,944,554**	**5,902,800**	**6,346,888**	**6,144,200**	**6,670,700**
REVENUE							
620-99- Hilton-Non-Departmental							
(3590) Transient Occupancy Tax	157,100	446,239	551,910	550,000	548,348	575,000	575,000
(3992) Miscellaneous Interest Income	925	2,240	83,651	25,000	157,274	75,000	100,000
(3998) Miscellaneous Revenue.	35,123	101,009	60,155	100,000	86,492	100,000	100,000
(4196) Gain on Disposal	-						
(4700) Rents and Concessions Fees	1,880,646	4,810,255	5,959,410	5,500,000	5,911,441	6,200,000	6,250,000
HITLON GARDEN INN FUND TOTAL (REVENUE)	**2,073,794**	**5,359,743**	**6,655,126**	**6,175,000**	**6,703,555**	**6,950,000**	**7,025,000**
SURPLUS / (DEFICIT)	**(1,293,373)**	**271,077**	**710,572**	**272,200**	**356,667**	**805,800**	**354,300**

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City of Montebello
Enterprise Fund Detail by Department
Expenditures and Revenue
FY 2020-21 - FY 2025-26

HOME2SUITES FUND

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENDITURES							
625-99- Home2Suites-Non-Departmental							
(5000.10) Salaries-Regular Salaries	1,053,299	1,334,221	1,791,545	1,300,000	1,974,750	1,500,000	2,100,000
(5000.20) Salaries-Regular Hourly	66,558	80,947	75,759	83,000	92,494	83,000	120,000
(5100.10) Fringe Benefits-FICA/MEDICARE	99,337	124,118	163,002	114,000	175,754	124,000	180,000
(5100.20) Fringe Benefits-Compensation Insurance	86,184	108,394	162,944	100,000	264,769	150,000	200,000
(5100.40) Fringe Benefits-Health Insurance	92,406	120,603	4,459	100,000	62,267	10,000	80,000
(6000.10) Supplies-Office Supplies	15,286	7,942	9,114	13,000	11,698	12,000	10,000
(6000.20) Supplies-Non-Durable	130,768	263,774	280,251	222,000	209,008	235,000	250,000
(6000.30) Supplies-Janitorial	72,310	54,385	79,656	50,000	80,844	80,000	60,000
(6014) Training	-		2,575		2,775		3,000
(6016) Uniform Expense	-	822	640	3,000	6,168	2,500	6,000
(6020) Travel & Meetings			40		2,038		2,000
(6025) Advertising/Printing Services	17,602		10,819	10,000	8,145	10,000	10,000
(6030) Dues & Subscriptions	6,430	3,058	5,947	4,300	6,249	4,600	6,000
(6032) Insurance	93,136	94,568	96,000	105,000	96,000	103,000	160,000
(6040.10) Contract Services-Outside Contracts	350,075	487,182	598,864	475,000	742,602	500,000	775,000
(6040.20) Contract Services-Landscaping Services	49,370	30,129	29,947	27,000	29,993	30,000	25,800
(6040.60) Contract Services-Building Maintenance/Repairs	31,790	54,498	116,059	50,000	86,247	75,000	150,000
(6040.65) Contract Services - Equipment/Software Maint-Repair	24,411	38,218	45,575	25,000	37,903	25,000	65,000
(6040.70) Contract Services-Rental- Building & Equipment	-	993			2,409		
(6040.75) Contract Services - Legal Services	225		18,968		1,088		
(6040.90) Contract Services-Audit Services				4,500		4,500	4,500
(6040.95) Contract Services - Other Professional Services	25,045	17,971	34,177	22,000	45,922	2,000	40,000
(6041) Hilton Program Fees	225,661	322,543	347,019	300,000	339,290	325,000	350,000
(6042) Hilton Franchise Fees	359,916	537,571	578,364	500,000	565,483	525,000	600,000
(6043) Food and Beverage Costs	165,715	548,968	1,030,478	550,000	986,652	750,000	1,000,000
(6050.10) Utility Services-Electricity Usage	178,936	212,303	250,990	200,000	270,981	278,000	300,000
(6050.20) Utility Services-Water Usage	34,964	56,746	62,419	50,000	59,144	72,000	64,000
(6050.30) Utility Services-Telephone Services	10,241	8,745	2,390	10,000	550	1,000	1,000
(6050.50) Utility Services-Gas Usage	34,917	41,664	61,156	35,000	41,239	33,000	44,000
(6060) Mail/ Postal Expense	2,955	2,361	2,262	3,000	2,231	3,000	3,000
(6065) Liability Insurance							
(6080.30) Vehicle Maintenance-Vehicle Repair & Services	-	15	1,967		325		
(6081) Permits and Fees					652		
(7000.10) Transfer Out to General Fund					2,000,000		1,000,000
(7010) Depreciation Expense	1,227,096	1,227,096	1,227,096		1,227,096		
(7015) Bond Principal	-			1,225,000		1,285,000	1,350,000
(7025) Interest Expense	2,380,698	2,327,489	2,271,760	2,425,200	2,213,260	2,364,000	2,299,700
(7026) Promotions	95,711	82,356	235,762	119,000	280,697	150,000	250,000
(7050) Miscellaneous Expense	76,864	93,263	93,842	78,000	110,759	81,000	100,000
(7052) Commission	216,861	326,269	416,191	244,000	341,137	300,000	325,000
(7053) Bad-debt Expenses	2,323	4,773	4,886	2,700	1,291	3,000	3,000
(7120) Administrative Costs	765,949	1,168,127	1,044,106	1,578,000	1,578,109	1,598,300	1,683,100
HOME2SUITES FUND TOTAL (EXPENDITURES)	**7,993,039**	**9,782,112**	**11,157,029**	**10,027,700**	**13,958,019**	**10,718,900**	**13,620,100**
REVENUE							
625-99- Home2Suites-Non-Departmental							
(3590) Transient Occupancy Tax	562,849	906,245	1,014,056	975,000	1,028,266	1,050,000	1,050,000
(3992) Miscellaneous Interest Income	2,957	12,142	391,925	100,000	648,594	100,000	500,000
(3998) Miscellaneous Revenue.	68,372	81,384	57,583	75,000	27,110	75,000	50,000
(4700) Rents and Concessions Fees	7,726,625	11,062,713	11,967,580	12,000,000	11,645,163	12,200,000	12,225,000
(4999) Transfer In	-						
HOME2SUITES FUND TOTAL (REVENUE)	**8,360,803**	**12,062,484**	**13,431,144**	**13,150,000**	**13,349,133**	**13,425,000**	**13,825,000**
SURPLUS / (DEFICIT)	**367,764**	**2,280,372**	**2,274,115**	**3,122,300**	**(608,886)**	**2,706,100**	**204,900**

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City of Montebello
Community Development Block Grant (CDBG) Detail
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code - Description		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 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	28,831	-		-	
	Total	**68,109**	**129,583**	**28,831**	**-**		**-**	**-**
255-40-400 -Finance - Administration								
(5000.10) Salaries-Regular Salaries		-	5,390	11,951	8,000	12,024		
(5100.10) Fringe Benefits-FICA/MEDICARE		-	355	819	500	632		
(5100.40) Fringe Benefits-Health Insurance		-	134	532	150	840		
(5100.80) Fringe Benefits-Vision		-	1	3	-	1		
(5100.85) Fringe Benefits - Dental		-	7	23	-	10		
(5100.90) Fringe Benefits-Life		-	-		-			
(5100.96) Fringe Benefits-401(a) ER Contribution				69		115		
(5300.20) Retirement-PERS employer costs		-	520	1,145	750	1,204		
(6040.10) Contract Services-Outside Contracts		-	-		-			
	Total	**-**	**6,407**	**14,542**	**9,400**	**14,826**	**-**	**-**
255-50-500 -Community Development - Administration								
(5000.10) Salaries-Regular Salaries		29,096	14,348	70,174	100,000	55,982		
(5100.10) Fringe Benefits-FICA/MEDICARE		2,209	1,005	4,896		3,770		
(5100.40) Fringe Benefits-Health Insurance		3,354	1,439	7,143		6,677		
(5100.80) Fringe Benefits-Vision		33		4				
(5100.85) Fringe Benefits - Dental		228		28		2		
(5100.90) Fringe Benefits-Life		6		53				
(5100.96) Fringe Benefits-401(a) ER Contribution				56		8		
(5300.20) Retirement-PERS employer costs		3,191	1,512	7,171		6,061		
(6040.10) Contract Services-Outside Contracts			-					
(6046) CDBG - Administration			22,485	25,328	105,600	17,696	73,600	103,000
(6047) CDBG - Heart of Compassion			11,493	30,000	15,200	15,208	-	52,500
(6048) CDBG - YMCA			15,000	25,000	15,600	14,996	-	-
(6049) CDBG - Housing Rights Center			12,830	20,000	20,000	20,000	20,000	20,000
(6051) Commercial Fascade Program					85,300		85,300	85,300
(6083) Furniture & Fixtures Purchases				972				
(7115) Building Improvements								779,400
	Total	**38,117**	**80,112**	**190,825**	**341,700**	**140,400**	**178,900**	**1,040,200**
255-50-501 -Community Development - CDBG-CV Administration								
(5000.10) Salaries-Regular Salaries		14,770	9,181	31,476		50,000		
(5000.20) Salaries-Regular Houry			84					
(5100.10) Fringe Benefits-FICA/MEDICARE		1,116	591	2,226		3,459		
(5100.40) Fringe Benefits-Health Insurance		1,609	1,001	2,750		4,413		
(5100.80) Fringe Benefits-Vision		15	2			1		
(5100.85) Fringe Benefits - Dental		109	17	3		6		
(5100.90) Fringe Benefits-Life		5						
(5100.96) Fringe Benefits-401(a) ER Contribution						83		
(5300.20) Retirement-PERS employer costs		1,595	940	3,150		5,347		

City of Montebello
Community Development Block Grant (CDBG) Detail
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code - Description		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6040.10) Contract Services-Outside Contracts		9,375						
(6044.10) CDBG-CV-Administraiton		-	8,429	5,363	101,000	2,963		
(6044.11) CDBG-CV-Mtb Asistance Program (MCAP)		-						
(6044.12) CDBG-CV-Rental/Utility Assistance (MCAP)		1,396						
(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**	**117,877**	**174,000**	**66,272**	**-**	**-**
255-70-700 Parks & Rec - Administration								
(7115) Building Improvements		-	-	30,283	298,700	17,994	342,500	-
	Total	**-**	**-**	**30,283**	**298,700**	**17,994**	**342,500**	**-**
255-85-501 Fire - CDBG-CV Administration								
(5000.10) Salaries-Regular Salaries		29,977	45,621	27,297		26,889		
(5000.20) Salaries-Regular Hourly		4,563	1,583	(195)				
(5000.30) Salaries-Limited Hourly		532		(348)				
(5010.10) Overtime-Full-Time		10,725	3,489	(3,312)				
(5010.20) Overtime-Part-Time		19		(45)				
(5010.30) Overtime-Limited Part-Time		7						
(5010.40) Overtime-FLSA Overtime		674	287	(281)				
(5010.41) Overtime-Constant Staffing		7,582	1,803	(3,276)				
(5100.10) Fringe Benefits-FICA/MEDICARE		1,089	2,989	2,655		2,012		
(5100.40) Fringe Benefits-Health Insurance		3,242	5,762	3,310		2,603		
(5100.50) Fringe Benefits-Uniform Allowance			333					
(5100.75) Fringe Benefits-LTD/STD		105	33	(44)				
(5100.80) Fringe Benefits-Vision		15	40	31		17		
(5100.85) Fringe Benefits - Dental		106	302	239		131		
(5100.90) Fringe Benefits-Life		23	33	(8)		9		
(5300.20) Retirement-PERS employer costs		6,399	6,232	1,233		2,837		
(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						
(6040.80) Contract Services Engineering Services						427		
(6044.11) CDBG-CV-Mtb Asistance Program (MCAP)		105,719	189,883	126,022	212,200	5,284		
(6044.12) CDBG-CV-Rental/Utility Assistance (MCAP)		24,906	33,253					
(7115) Building Improvements		4,303		1,688	439,000		465,100	
	Total	**222,658**	**292,750**	**154,966**	**651,200**	**40,209**	**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		405,000	425,000	445,000	493,000	493,000	548,000	83,000
(7025) Interest Expense		57,220	46,595	35,467	23,300	23,347	9,600	1,100
(7030) Issuance Costs		-						
(7050) Miscellaneous Expense		-						
(7116) Improvements Other than Building		-						
	Total	**462,220**	**471,595**	**480,467**	**516,300**	**516,347**	**557,600**	**84,100**

City of Montebello
Community Development Block Grant (CDBG) Detail
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code - Description		2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
255-99-735 - CDBG-SYEP								
(5000.20) Salaries-Regular Hourly			91	4,099				
(5000.30) Salaries-Limited Hourly		-	34,308	17,545	21,200	20,736		40,000
(5100.10) Fringe Benefits-FICA/MEDICARE			2,632	1,655		1,586		
	Total	**-**	**37,031**	**23,299**	**21,200**	**22,322**	**-**	**40,000**
255-99-935 - CDBG-Administration								
(6025) Advertising/Printing Services		-						
(6040.10) Contract Services-Outside Contracts		62,964	51,372	20		473		
(6060) Mail/ Postal Expense		-						
	Total	**62,964**	**51,372**	**20**	**-**	**473**	**-**	**-**
255-99-940 - CDBG-Non-Program								
(6025) Advertising/Printing Services		-						
(6040.10) Contract Services-Outside Contracts		866	8,532					
	Total	**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)		**939,731**	**1,146,145**	**1,041,110**	**2,012,500**	**818,843**	**1,544,100**	**1,164,300**
REVENUE								
255-99 - CDBG-Non-Departmental								
(3998) Miscellaneous Revenue.		-						
(4500.20) Program Income-CDBG Progam Income		243,148	-	74,880	75,000		4,000	1,900
(4505) IDIS Drawdown		115,421	406,289	713,221	629,100	653,237	629,100	1,487,500
(4505.10) IDIS Drawdown CDBG-CV (COVID-19)		332,151	315,262	238,059		154328		
(4999.30) Transfer In-from General Fund		-						
CDBG FUND TOTAL (REVENUES)		**690,720**	**721,551**	**1,026,160**	**704,100**	**807,565**	**633,100**	**1,489,400**
SURPLUS / (DEFICIT)		**(249,011)**	**(424,594)**	**(14,950)**	**(1,308,400)**	**(11,278)**	**(911,000)**	**325,100**

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City of Montebello
HOME Investment Partnerships Program
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 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	3,363	5,000	2,838	115,500	50,000
(5100.10) Fringe Benefits-FICA/MEDICARE	160	484	238	250	195	300	-
(5100.40) Fringe Benefits-Health Insurance	254	684	298	300	241	300	-
(5100.80) Fringe Benefits-Vision	2						
(5100.85) Fringe Benefits - Dental	17				5		
(5100.90) Fringe Benefits-Life	1						
(5300.20) Retirement-PERS employer costs	234	720	340	500	307	500	-
Total	**2,775**	**8,785**	**4,239**	**6,050**	**3,586**	**116,600**	**50,000**
260-99-935 - HOME-Administration							
(6040.10) Contract Services-Outside Contracts	4,413	28,650	11,175	99,100	11,320	13,500	144,700
Total	**4,413**	**28,650**	**11,175**	**99,100**	**11,320**	**13,500**	**144,700**
260-99-940 - HOME-Program							
(6040.10) Contract Services-Outside Contracts	-	1,113	47,609	743,400	20,295	966,500	1,052,700
Total	**-**	**1,113**	**47,609**	**743,400**	**20,295**	**966,500**	**1,052,700**
260-99-945 - HOME-CHODO							
(6040.10) Contract Services-Outside Contracts			414	148,700	-	700,000	700,000
Total	**-**	**-**	**414**	**148,700**	**-**	**700,000**	**700,000**
260-99-946 - HOME-ARP Admin							
(6040.10) Contract Services-Outside Contracts					2,481		
Total					**2,481**		
HOME FUND TOTAL (EXPENDITURES)	**7,188**	**38,764**	**63,459**	**998,250**	**37,682**	**1,796,600**	**1,947,400**

City of Montebello
HOME Investment Partnerships Program
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUE							
260-99 - HOME-Non-Departmental							
(4090) Interest Income from LAIF			1,497		3,982		
(4092) Interest Income - CD			96		2		
(4505) IDIS Drawdown	-	173,938	63,458	1,000,700	14,217	1,189,700	1,324,900
(4500.40) Program Income-Home Program Income	26	153	97	1,286,100	48,337	606,800	622,500
(4999.30) Transfer In from General Fund					17,875		
HOME FUND TOTAL (REVENUE)	**26**	**174,091**	**65,148**	**2,286,800**	**84,413**	**1,796,500**	**1,947,400**
SURPLUS / (DEFICIT)		**135,327**	**1,689**	**1,288,550**	**46,731**	**(100)**	**-**

City of Montebello
Self-Insurance Fund
Expenditures and Revenue
FY 2020-21 - FY 2025-26

SELF-INSURANCE FUND

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENDITURES							
700-99- Self-Insurance-Non-Departmental							
(6032) Insurance	796,526	671,922	1,111,659	1,214,400	1,220,679	1,604,800	1,319,700
(6032.10) Insurance-Workers Compensation	122,583	279,617	302,719	304,000	461,778	299,300	364,300
(6032.20) Insurance-WC-Transit (inactive)	-						
(6035.10) Incurred Claims-Workers Compensation	-				13,256		
(6035.20) Incurred Claims-Liability					873,453		
(6040.10) Contract Services-Outside Contracts	-						
(6040.11) Contract Services - Workers Compensation - General	257,282	215,750	215,417	171,600	180,000	171,600	220,000
(6040.12) Contract Services - Workers Compensation - Transit	2,816	853		63,500		63,500	75,000
(6040.13) Contract Services - Liability - General	94,971	107,265	83,049	65,100	76,480	65,100	100,000
(6040.14) Contract Services - Liability - Transit	-	538		24,100		24,100	25,000
(6040.75) Contract Services - Legal Services	1,209		1,218				
(6040.76) Contract Services - Legal Services-Liability General	56,167	133,331	22,234	55,000	25,171	63,000	60,000
(6060) Mail/ Postal Expense	-						
(6065) Liability Insurance	1,351,923	1,566,254	1,656,650	2,204,000	1,670,703	2,373,000	2,472,000
(6081) Permits and Fees	-						
(7111.10) Accrued IBNR expense-Workers' Compensation	1,047,517	2,293,225	769,311		1,168,128		
(7111.20) Accrued IBNR expense-Liability	(442,161)	(293,933)	1,361,553		2,757,910		
Total	**3,288,833**	**4,974,822**	**5,523,810**	**4,101,700**	**8,447,558**	**4,664,400**	**4,636,000**
700-99-100 Self-Insurance-City Council							
(6035.10) Incurred Claims-Workers Compensation	375	-		-	-	-	-
Total	**375**	**-**	**-**	**-**	**-**	**-**	**-**
700-99-200 Self-Insurance-Administration							
(6035.10) Incurred Claims-Workers Compensation	104,850	527,395	102,683	46,000	239,935	55,000	55,000
(6035.20) Incurred Claims-Liability	202,011	2,696,549	79,677		88,628	25,000	25,000
(6040.76) Contract Services - Legal Services-Liability General	-						
Total	**306,861**	**3,223,944**	**182,360**	**46,000**	**328,563**	**80,000**	**80,000**
700-99-300 Self-Insurance-PW Admin							
(6000.40) Supplies-Durable	-	-	-	-			
(6035.10) Incurred Claims-Workers Compensation					83,250		
(6035.20) Incurred Claims-Liability					36,411		
Total	**-**	**-**	**-**	**-**	**119,661**	**-**	**-**
700-99-310 Self-Insurance-PW Streets							
(6035.10) Incurred Claims-Workers Compensation	528	2,744	5,918	35,000	89	9,000	-
(6035.20) Incurred Claims-Liability	98,987	254,510	348,089	199,000	361,294	253,000	250,000
(6040.10) Contract Services-Outside Contracts	(19,264)	(3,106)	12,898				
Total	**80,251**	**254,148**	**366,905**	**234,000**	**361,383**	**262,000**	**250,000**

City of Montebello
Self-Insurance Fund
Expenditures and Revenue
FY 2020-21 - FY 2025-26

SELF-INSURANCE FUND

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
700-99-320 Self-Insurance-PW Trees							
(6035.10) Incurred Claims-Workers Compensation	30,364	31,082	19,837	32,000	13,714	36,000	30,000
(6035.20) Incurred Claims-Liability	12,115	6,146	131,543	-	61,325	25,000	50,000
Total	**42,479**	**37,228**	**151,380**	**32,000**	**75,039**	**61,000**	**80,000**
700-99-400 Self-Insurance-Finance							
(6035.10) Incurred Claims-Workers Compensation	29,600	10,543	3,014	26,000	-	-	-
(6040.76) Contract Services - Legal Services-Liability General	-						
Total	**29,600**	**10,543**	**3,014**	**26,000**	**-**	**-**	**-**
700-99-500 Self-Insurance-Community Dev							
(5100.10) Fringe Benefits-FICA/MEDICARE	-			-		-	-
(6035.10) Incurred Claims-Workers Compensation					666		
(6035.20) Incurred Claims-Liability	30	766	308	-		-	-
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services	-		400	-			
Total	**30**	**766**	**708**	**-**	**666**	**-**	**-**
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	-			-		-	
(6035.10) Incurred Claims-Workers Compensation	6,530			-		-	-
(6035.20) Incurred Claims-Liability	2,323	4,194	4,513	-		-	-
Total	**8,853**	**4,194**	**4,513**	**-**	**-**	**-**	**-**
700-99-700 Self-Insurance-Parks and Recreation							
(6035.10) Incurred Claims-Workers Compensation	164,439	92,049	50,943	87,000	123,763	100,000	100,000
(6035.20) Incurred Claims-Liability	178,637	12,772	179,000	20,000	8,019	62,000	50,000
Total	**343,076**	**104,821**	**229,943**	**107,000**	**131,782**	**162,000**	**150,000**
700-99-720 Self-Insurance-Parks and Recreation							
(6035.10) Incurred Claims-Workers Compensation	2,704	32,887	34,336	58,000	11,885	53,000	40,000
(6035.20) Incurred Claims-Liability	26,466	495,690	55,239	47,000	44,142	57,000	50,000
(6040.10) Contract Services-Outside Contracts							
(6040.13) Contract Services - Liability - General							
Total	**29,170**	**528,577**	**89,575**	**105,000**	**56,027**	**110,000**	**90,000**
700-99-800 Self-Insurance-Police							
(6035.10) Incurred Claims-Workers Compensation	609,094	669,056	1,193,847	752,000	1,523,353	753,000	1,000,000
(6035.20) Incurred Claims-Liability	860,460	327,925	55,186	247,000	306,208	146,000	200,000
(6040.76) Contract Services - Legal Services-Liability General	31,630	30,195	8,358	58,000	29,024	56,000	50,000
(6082) Vehicle Purchases							
Total	**1,501,184**	**1,027,176**	**1,257,391**	**1,057,000**	**1,858,585**	**955,000**	**1,250,000**

City of Montebello
Self-Insurance Fund
Expenditures and Revenue
FY 2020-21 - FY 2025-26

SELF-INSURANCE FUND

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
700-99-850 Self-Insurance-Fire							
(5100.10) Fringe Benefits-FICA/MEDICARE	-						
(6035.10) Incurred Claims-Workers Compensation	796,295	927,539	1,538,784	730,000	896,437	775,000	1,000,000
(6035.20) Incurred Claims-Liability	78,926	191,081	16,342	194,000	156,832	110,000	150,000
(6040.13) Contract Services - Liability - General	-						
(6040.76) Contract Services - Legal Services-Liability General	28,868	-		15,000		-	
(6065) Liability Insurance							
Total	**904,089**	**1,118,620**	**1,555,126**	**939,000**	**1,053,269**	**885,000**	**1,150,000**
700-99-900 Self-Insurance-Transit							
(6000.40) Supplies-Durable	-						
(6032) Insurance	-	244,079		449,200	397,435	593,500	488,100
(6032.10) Insurance-Workers Compensation	95,399		38,874	85,000	48,973	99,800	134,700
(6032.20) Insurance-WC-Transit (inactive)	54,364	60,369					
(6035.10) Incurred Claims-Workers Compensation	672,976	968,428	1,034,223	678,000	1,434,075	795,000	900,000
(6035.20) Incurred Claims-Liability	260,927	488,469	531,665	515,000	164,672	471,000	425,000
(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	-						
(7111.10) Accrued IBNR expense-Workers' Compensation	421,820	1,999,347	1,850,413		46,280		
(7111.20) Accrued IBNR expense-Liability	(70,071)	(86,208)	131,539		(806,863)		
Total	**1,436,805**	**3,674,484**	**3,586,714**	**1,727,200**	**1,284,572**	**1,959,300**	**1,947,800**
SELF-INSURANCE FUND TOTAL (EXPENDITURES)	**7,971,766**	**14,959,323**	**12,951,439**	**8,374,900**	**13,717,105**	**9,138,700**	**9,633,800**

REVENUE

700-99- Self-Insurance-Non-Departmental							
(3660) Cost Recovery	-	1,855,926	10,220		44,229		
(3998) Miscellaneous Revenue.	54,995				60		
(4620) Reimbursement - Compensation Insurance General	2,828,052	2,585,300	3,003,384	2,963,400	2,988,384	2,972,000	3,037,000
(4630) Reimbursement - Compensation Insurance Transit	1,618,650	945,000	945,000	945,000	966,685	1,135,000	1,405,000
(4640) Reimbursement - Liability Insurance General	1,036,802	1,042,000	1,042,008	1,042,000	1,042,008	1,275,000	1,450,000
(4650) Reimbursement - Liability Insurance Transit	1,985,900	2,100,000	2,000,004	2,000,000	2,800,004	2,200,000	2,500,000
SELF-INSURANCE FUND TOTAL (REVENUE)	**7,524,399**	**8,528,226**	**7,000,616**	**6,950,400**	**7,841,370**	**7,582,000**	**8,392,000**
SURPLUS / (DEFICIT)	**(447,367)**	**(6,431,097)**	**(5,950,823)**	**(1,424,500)**	**(5,875,735)**	**(1,556,700)**	**(1,241,800)**

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City of Montebello
Trust and Agency Fund - Summary and Police - Fire Detail
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Trust & Agency FUND 500 - SUMMARY							
(7050) Miscellaneous Expense	1,141,540	139,005					
FUND TOTAL EXPENDITURES	**1,141,540**	**139,005**		**-**		**-**	**-**
500-80-800 TRUST AND AGENCY - POLICE-ADMINISTRATION REVENUE							
(3665) Unclaimed Cash	20,109						
(3992) Miscellaneous Interest Income	80	81	77	250	78	100	100
(3998) Miscellaneous Revenue.	(4,073)						
(4660) 1% Retiree Health	59,698	57,489	71,262	60,000	78,623	75,000	93,000
(4999) Transfer In							
REVENUE TOTAL (500-80-800)	**75,814**	**57,570**	**71,339**	**60,250**	**78,701**	**75,100**	**93,100**
EXPENDITURES							
(5300.10) Retirement-Retiree Benefits	6,325	7,475	6,900	25,000	6,325	10,000	13,500
(6000.20) Supplies-Non-Durable	1,780						
(6000.40) Supplies-Durable	-						
(6000.50) Supplies-Medical	-						
(6010.20) Machinery & Equipments-Office Equipment	-						
(6010.40) Machinery & Equipments-Computer Software	-	2,720					
(6081) Permits and Fees	-						
(7050) Miscellaneous Expense	-	(5)					
EXPENDITURE TOTAL (500-80-800)	**8,105**	**10,190**	**6,900**	**25,000**	**6,325**	**10,000**	**13,500**
500-80-805 TRUST AND AGENCY - POLICE-PATROL EXPENDITURES							
(5300.10) Retirement-Retiree Benefits	36,575	65,350	73,000	75,000	76,375	85,000	110,000
EXPENDITURE TOTAL (500-80-805)	**36,575**	**65,350**	**73,000**	**75,000**	**76,375**	**85,000**	**110,000**
500-80-830 TRUST AND AGENCY - POLICE-INVESTIGATIONS EXPENDITURES							
(5300.10) Retirement-Retiree Benefits	13,750	24,375	22,500	25,000	30,625	35,000	37,000
EXPENDITURE TOTAL (500-80-830)	**13,750**	**24,375**	**22,500**	**25,000**	**30,625**	**35,000**	**37,000**

City of Montebello
Trust and Agency Fund - Summary and Police - Fire Detail
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
500-85-850 TRUST AND AGENCY - FIRE-ADMINISTRATION							
REVENUE							
(3992) Miscellaneous Interest Income	34	35	32		31	100	100
(3998) Miscellaneous Revenue.	-						
(4660) 1% Retiree Health	38,477	39,659	50,384	60,000	48,006	60,000	72,000
REVENUE TOTAL (500-85-850)	**38,511**	**39,694**	**50,416**	**60,000**	**48,037**	**60,100**	**72,100**
EXPENDITURES							
(5300.10) Retirement-Retiree Benefits	6,875	8,125	7,500	10,000	6,875	10,000	14,200
(7050) Miscellaneous Expense	-						
EXPENDITURE TOTAL (500-85-850)	**6,875**	**8,125**	**7,500**	**10,000**	**6,875**	**10,000**	**14,200**
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	25,625	59,375	76,875	70,000	106,350	110,000	180,000
EXPENDITURE TOTAL (500-85-860)	**25,625**	**59,375**	**76,875**	**70,000**	**106,350**	**110,000**	**180,000**
TRUST AND AGENCY FUND TOTAL (EXPENDITURE)	**1,232,470**	**306,420**	**186,775**	**205,000**	**226,550**	**250,000**	**354,700**
TRUST AND AGENCY FUND TOTAL (REVENUE)	**99,325**	**97,264**	**121,755**	**120,250**	**126,738**	**135,200**	**165,200**

City of Montebello
Grants (Non-Transit)
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Grants FUND 265							
REVENUE							
(3560.10) Natasha Lane-Landscape	-	1,145	1,145	1,200	1,145	1,200	1,200
(3560.20) Natasha Lane-Sewer	-	15,770	15,770	15,000	17,641	15,000	19,600
(3998) Miscellaneous Revenue.		550	14,573				
(4090) Interest Income from LAIF					4,227		
(4092) Interest Income - CD					8		
(4198) Miscellaneous Grants	1,077,174		42,008		3,100		
(4198.10) Miscellaneous Grants CalFire Wildfire Prevention			198	109,000	40,530	109,000	68,300
(4198.11) Miscellaneous Grants CalFire Foundation				15,000	14,967	15,000	-
(4198.12) Miscellaneous Grants SHSP Homeland Security Grant							57,000
(4198.13) Miscellaneous Grants Dept of Hsg & Comm Dev PLHA Prgm				900,602	345,713	900,600	499,400
(4198.16) Miscellaneous Grants FEMA-HMGP					57,189		138,100
(4198.18) Miscellaneous Grants State Homeland Security Prog							153,600
(4198.20) Miscellaneous Grants Assistance to Firefighters				183,850		180,000	183,850
(4198.21) Miscellaneous Grants State of CA Outdoor Equity Grant				11,310	24,005	115,800	115,000
(4198.23) Miscellaneous Grants LMHWA - Mental Hlth Wellness						197,250	197,250
(4198.24) Miscellaneous Grants SGVCOG Hsng Linkage Pilot Prog					22,966		
(4198.26) Miscellaneous Grants Sustainable Comm Active Transp							362,500
(4198.80) Miscellaneous Grants Reggie Park	20,328		7,614				
(4198.81) Miscellaneous Grants City Park	58,175	34,965	58,333		(18,989)		
(4198.82) Miscellaneous Grants Proposition 68 Per Capita Fund		159,553	47,418			11,500	11,500
(4198.83) Miscellaneous Grants DOJ-COVID		4,694	15,963				
(4198.84) Miscellaneous Grants Bulletproof Vest Grant		7,728	5,284				21,600
(4198.85) Miscellaneous Grants Systemic Safety Analysis Report		90,945	127,029				7,100
(4198.86) Miscellaneous Grants CHP Cannabis Tax Fund					49,644	90,000	32,800
(4198.87) Miscellaneous Grants CalRecycle-SB1383 Org Waste					62,325	257,000	90,000
(4198.88) Miscellaneous Grants DHS-FEMA		13,052	120,021				
(4198.89) Miscellaneous Grants SGVRHT Operation Stay Safe		349,601	426,449				56,000
(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		2,605		764,500
(4198.96) Miscellaneous Grants-Oil Payment Program (OPP) Grant	7,628		8,555		4,866	15,000	15,000
(4198.97) Miscellaneous Grants-OTS Grants	26,617	141,614	74,963		87,099	75,000	110,000
(4198.98) Miscellaneous Grants-CalRecycle Grant	15,892		13,090		15,860	15,000	15,000
(4198.99) Miscellaneous Grants-STPL		94,999					
(4500.30) Program Income-Summer Food	236,623	70,919	70,428	125,000	44,507	100,000	100,000
GRANTS FUND TOTAL REVENUE	**2,650,695**	**2,112,657**	**1,418,774**	**1,410,962**	**779,408**	**2,147,350**	**3,019,300**
Grants FUND 265							
EXPENDITURES							
(5000.10) Salaries-Regular Salaries	190,700	139,206	39,799	964,102	107,069	460,300	210,000
(5000.20) Salaries-Regular Hourly	59,028	15,156	5,793	32,500	8,954	34,600	34,600
(5000.30) Salaries-Limited Hourly	19,924	8,508	5,449	9,000	13,664		
(5010.10) Overtime-Full-Time	69,429	91,518	84,626		132,797	79,250	142,800
(5010.20) Overtime-Part-Time	641	739	(572)		143		
(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	19,694	9,612	3,558		9,355		
(5100.20) Fringe Benefits-Compensation Insurance							
(5100.30) Fringe Benefits-Unemployment Insurance							
(5100.40) Fringe Benefits-Health Insurance	29,543	14,084	1,936		9,896		
(5100.50) Fringe Benefits-Uniform Allowance	-	375					
(5100.75) Fringe Benefits - LTD/STD	105	85					
(5100.80) Fringe Benefits-Vision	182	25	14		26		

City of Montebello
Grants (Non-Transit)
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(5100.85) Fringe Benefits - Dental	1,295	714	90		194		
(5100.90) Fringe Benefits - Life	177	153	(1)		3		
(5100.96) Fringe Benefits - 401(a) ER Contribution			33		53		
(5300.20) Retirement-PERS employer costs	34,396	17,571	5,562		11,243		
(5300.25) Retirement - PERS employee pickup	1,658						
(6000.10) Supplies-Office Supplies	513	2,639					
(6000.20) Supplies-Non-Durable	15,344	4,974	3,607	29,500	8,062	29,500	29,500
(6000.40) Supplies-Durable	1,966	142,059	5,339				96,600
(6010.10) Machinery & Equipments-Machinery & Equipment	11,539	8,642	8,865	183,550	14,967	180,000	57,000
(6010.40) Machinery & Equipments-Computer Software		55,530				24,000	197,250
(6010.50) Machinery & Equipments-Computer Hardware	2,755						
(6010.60) Machinery & Equipments-Personal Protective Equipment	28,415						
(6014) Training					34,206		
(6016) Uniform Expense	246						
(6020) Travel & Meetings			825		1,110		
(6025) Advertising/Printing Services							
(6040.10) Contract Services-Outside Contracts	109,847	308,793	402,250	297,900	428,476	611,400	1,135,900
(6040.20) Contract Services-Landscaping Services	18,350	35,489	10,767	14,500	5,053	14,500	13,000
(6040.35) Contract Services - Custodial Services							
(6040.45) Contract Services - Sewer Maintenance	7,668	153,234	247,679	15,225	79,866	15,225	21,800
(6040.60) Contract Services-Building Maintenance/Repairs		160,448	224,925	15,000		117,500	5,300
(6040.75) Contract Services-Legal Services	944						
(6040.95) Contract Services - Other Professional Services	229,393	420,545	39,462				
(6050.10) Utility Services-Electricity Usage	771	857	860	1,000	861	1,000	1,000
(6050.20) Utility Services-Water Usage	4,650	4,737	3,892	5,000	4,558	5,000	5,000
(6050.50) Utility Services-Gas Usage							
(6082) Vehicle Purchases			37,608				
(7000.55) Transfer Out - Prop C							
(7116) Improvements Other than Building	2,440,659	53,929				833,100	
(7120) Administrative Costs					2,622		
GRANTS FUND TOTAL EXPENDITURES	**3,308,715**	**1,655,517**	**1,132,366**	**1,567,277**	**873,178**	**2,405,375**	**1,949,750**
GRAND TOTAL REVENUE	**2,650,695**	**2,112,657**	**1,418,774**	**1,410,962**	**779,408**	**2,147,350**	**3,019,300**
SURPLUS / (DEFICIT)	**-658,020**	**457,140**	**286,408**	**-156,315**	**-93,770**	**-258,025**	**1,069,550**

City of Montebello
Grants (Transit)
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Grants FUND 270							
REVENUE							
(3998) Miscellaneous Revenue.	-	1,000					
(4017.10) Proposition 1B-PTMISEA- STATE	185,939	244,529	1,662,785				
(4017.20) Proposition 1B-PTMISEA BRIDGE- METRO	29,952	70,625					
(4017.40) Proposition 1B-Interest							
(4018.10) CALEMA-Interest							
(4018.20) CALEMA-CALEMA/CalOES	5,659	545					
(4019) Federal Capital (Section 5307)	1,198,231	6,823,716	6,003,936		5,286,099		
(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	98,865						
(4020.45) Transit Non-Operating Revenue - Toll Credits (TDC)	136,976	1,645,841					
(4090) Interest Income from LAIF	(13,532)	(17,366)	(67,162)		10,470		
(4092) Interest Income - CD	-						
(4098) Transit Miscellaneous Revenue	300						
(4198) Miscellaneous Grants	229,800						
TRANSIT GRANT FUND TOTAL REVENUE	**1,872,190**	**8,768,890**	**8,047,963**	**-**	**5,296,569**	**-**	**-**
Grants FUND 270							
EXPENDITURES							
(5000.10) Salaries-Regular Salaries	-	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							

City of Montebello
Grants (Transit)
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
(6005.10) Inventory Variance-Regular							
(6010.10) Machinery & Equipments-Machinery & Equipment							
(6010.40) Machinery & Equipments-Computer Software	169,501	8,376	34,610				
(6010.50) Machinery & Equipments-Computer Hardware							
(6020) Travel & Meetings		30					
(6040.10) Contract Services-Outside Contracts	677,871	113,192	2,158,617		125,147		
(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	202,735	32,982	216,251				
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equip							
(6082) Vehicle Purchases	692,912	5,729,235	4,470,774				
(7010) Depreciation Expense	1,999,831	1,400,441	1,383,018		2,156,659		
(7025) Interest Expenses	14,391	1,825					
(7035) Lease Payment							
(7050) Miscellaneous Expense							
(7110) Capitalized Expenses	(1,276,565)	(7,265,608)	(7,833,312)		(6,085,537)		
(7115) Building Improvements					5,160,952		
TRANSIT GRANT FUND TOTAL EXPENDITURES	**2,480,676**	**2,780,210**	**1,664,829**	**-**	**1,357,221**	**-**	**-**
GRAND TOTAL REVENUE	**1,872,190**	**8,768,890**	**8,047,963**	**-**	**5,296,569**	**-**	**-**
GRAND TOTAL EXPENDITURES	**2,480,676**	**2,780,210**	**1,664,829**	**-**	**1,357,221**	**-**	**-**
SURPLUS / (DEFICIT)	**608,486**	**(5,988,680)**	**(6,383,134)**	**-**	**(3,939,348)**	**-**	**-**

City of Montebello
Successor Agency Detail
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
EXPENDITURES							
800-99 - Successor Agency-Non-Departmental							
(5000.10) Salaries-Regular Salaries	10,406						
(5100.10) Fringe Benefits-FICA/MEDICARE	522						
(5100.40) Fringe Benefits-Health Insurance	481						
(5100.90) Fringe Benefits-Life	25						
(5300.20) Retirement-PERS employer costs	1,059						
(6040.75) Contract Services - Legal Services	9,378	2,316	20,938	2,500		2,500	
(6040.90) Contract Services-Audit Services	-						
(6040.95) Contract Services - Other Professional Services	1,500	6,500	15,700	6,500	10,700	6,500	10,000
(6081) Permits and Fees	761						
(7000) Transfer Out							
(7010) Depreciation Expense	228,550	228,550	228,550		219,835		
(7012) Distribution to Taxing Entities					11,740,760		
(7015) Bond Principal	-			2,195,000		1,880,000	1,220,000
(7025) Interest Expense	471,226	329,309	226,526	313,400	61,351	211,600	134,100
(7050) Miscellaneous Expense		2,140,508	395,069				
(7120) Administrative Costs	31,500	32,800	5,100	5,200	5,200	5,400	5,700
Total	**755,408**	**2,739,983**	**891,883**	**2,522,600**	**12,037,846**	**2,106,000**	**1,369,800**
800-99-970 - Successor Agency-Montebello Hills							
(6040.10) Contract Services-Outside Contracts	20,500	12,300	(6,970)	12,000	27,060	10,000	27,100
(6040.95) Contract Services - Other Professional Services	2,469	2,482	5,165	2,500	2,432	2,500	
(7015) Bond Principal	-			865,300			
(7025) Interest Expense	587,426	462,603	34,148	1,865,800	14,543		
Total	**610,395**	**477,385**	**32,343**	**2,745,600**	**44,035**	**12,500**	**27,100**
800-99-980 - Successor Agency-SMIRP South Industrial							
(6040.10) Contract Services-Outside Contracts		3,550	950		1,900		
(6025) Advertising/Printing Services							
(6040.95) Contract Services - Other Professional Services	2,432	2,382		-		-	
(7015) Bond Principal	-			-		-	
(7025) Interest Expense	81,836	45,320	330,790	-		-	
Total	**84,268**	**51,252**	**331,740**	**-**	**1,900**	**-**	**-**
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	-						
(6050.20) Utility Services-Water Usage		150					
(7015) Bond Principal	-			146,000		-	
(7020) Note Principal	-			-	-	420,000	420,000
(7025) Interest Expense	202,267	170,229	(13,340)	344,100		-	
Total	**202,267**	**172,279**	**(12,390)**	**490,100**	**-**	**420,000**	**420,000**
SUCCESSORY AGENCY FUND TOTAL (EXPENDITURE)	**1,652,338**	**3,440,899**	**1,243,576**	**5,758,300**	**12,083,781**	**2,538,500**	**1,816,900**

City of Montebello
Successor Agency Detail
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUE							
800-99 - Successor Agency-Non-Departmental							
(3530.10) Property Tax Current Year-Secured	-						
(3570) RPTTF Property Taxes	7,127,033	7,040,722	4,643,384	4,604,000	4,512,505	2,624,050	1,593,000
(3992) Miscellaneous Interest Income		-			-		
(3994) Interest Income on Note Receivable..							
(3996) Sale of Property	30,000		-				
(3998) Miscellaneous Revenue.		121,252	119,000				
(4090) Interest Income from LAIF	53,644	47,979	335,941	40,000	490,814	50,000	100,000
(4097) Unrealized Gains/Loss on FMV Adj		(179,385)	(35,691)		204,101		
Total	**7,210,677**	**7,030,568**	**5,062,634**	**4,644,000**	**5,207,420**	**2,674,050**	**1,693,000**
800-99-970 - Successor Agency-Montebello Hills							
(3992) Miscellaneous Interest Income	-		2,214		409		
(3996) Sale of Property	-						
(4700) Rents and Concessions Fees	244,493	52,247	4,538	5,000			
Total	**244,493**	**52,247**	**6,752**	**5,000**	**409**	**-**	**-**
800-99-980 - Successor Agency-SMIRP South Industrial							
(3992) Miscellaneous Interest Income	85	206	3,591				
(4700) Rents and Concessions Fees	2,970	2,970	2,723	3,000			
Total	**3,055**	**3,176**	**6,314**	**3,000**	**-**	**-**	**-**
800-99-990 - Successor Agency-MERP Montebello							
(3992) Miscellaneous Interest Income	453	1,334	41,789		21,683		
(4700) Rents and Concessions Fees	37,636	11,961	1,815	5,000			
Total	**38,089**	**13,295**	**43,604**	**5,000**	**21,683**	**-**	**-**
SUCCESSORY AGENCY FUND TOTAL (REVENUE)	**7,496,314**	**7,099,286**	**5,119,304**	**4,657,000**	**5,229,512**	**2,674,050**	**1,693,000**
SURPLUS / (DEFICIT)	**5,843,976**	**3,658,387**	**3,875,728**	**(1,101,300)**	**(6,854,269)**	**135,550**	**(123,900)**

City of Montebello
Housing Successor Agency Detail
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code - Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actuals	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
REVENUE							
810-99 - Housing Successor Agency-Non-Departmental							
(3992) Miscellaneous Interest Income					2745		
(3996) Sale of Property	-	2100					
(3998) Miscellaneous Revenue.		-					
(4097) Unrealized Gains/Loss on FMV Adj		(1,017)	(181)		908		
(4700) Rents and Concessions Fees	-	11,378	5,760	10,000	5,760	5,800	5,800
HOUSING SUCCESSORY AGENCY FUND TOTAL (REVENUE)	**-**	**12,461**	**5,579**	**10,000**	**9,413**	**5,800**	**5,800**
EXPENDITURES							
810-99 - Housing Successor Agency-Non-Departmental							
(6030) Dues & Subscriptions	20,000						
(6035.20) Incurred Claims-Liability							
(6040.10) Contract Services-Outside Contracts	-						
(6040.60) Contract Services-Building Maintenance/Repairs	17,000						
(6040.90) Contract Services-Audit Services	2,333	2,403		2,500			
(7050) Miscellaneous Expense							
(7053) Bad-debt Expenses							
(7116) Improvements Other than Building							
(7120) Administrative Costs	2,400	2,500	300	300	300	300	-
Total	**41,733**	**4,903**	**300**	**2,800**	**300**	**300**	**-**
810-99-950 San Gabriel Valley RHT							
(6030) Dues & Subscriptions	-	20,180		20,000			
Total	**-**	**20,180**	**-**	**20,000**	**-**	**-**	**-**
HOUSING SUCCESSORY AGENCY FUND TOTAL (EXPENDITURES)	**41,733**	**25,083**	**300**	**22,800**	**300**	**300**	**-**
SURPLUS / (DEFICIT)	**(41,733)**	**(12,622)**	**5,279**	**(12,800)**	**9,113**	**5,500**	**5,800**

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City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Highway Users Tax FUND 200							
(3620.10) Gas Tax Related-Highway Users Tax-Section 2103	423,948	497,177	510,800	580,600	570,122	591,300	570,200
(3620.11) Gas Tax Related - Highway Users Tax-Section 2105	323,735	348,931	356,766	393,200	380,209	395,600	398,800
(3620.12) Gas Tax Related - Highway Users Tax-Section 2106	186,274	203,973	209,602	226,500	220,905	223,800	227,900
(3620.13) Gas Tax Related - Highway Users Tax-Section 2107	438,068	417,166	486,213	471,600	514,646	539,515	544,400
(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							
(4090) Interest Income from LAIF	4,675	6,915	24,256	5,000	52,291	10,000	20,000
(4092) Interest Income - CD	2,309	1,997	1,527	2,000	31	2,000	
FUND TOTAL REVENUE	**1,386,509**	**1,483,659**	**1,596,664**	**1,686,400**	**1,745,704**	**1,769,715**	**1,768,800**
(6000.20) Supplies-Non-Durable		16,109	49,110	250,000	14,983	200,000	250,000
(6040.10) Contract Services-Outside Contracts	14,538	22,743	41,087	275,000	265,741	250,000	227,000
(6040.50) Contract Services-Street Maintenance	336,806	346,910	281,832	280,000	422,840	280,000	660,000
(6040.80) Contract Services-Engineering Services							500,000
(6040.95) Contract Services-Other Professional Services			847,194		161,400		
(6040.96) Contract Services-Engineering Design Services					-		
(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	255,606	546,118	344,185			2,200,000	935,000
(7120) Administrative Costs	9,300	9,700	22,800	23,400	23,400	24,100	25,300
FUND TOTAL EXPENDITURES	**916,250**	**1,241,580**	**1,886,208**	**1,128,400**	**1,188,364**	**3,254,100**	**2,897,300**
SB1 - Road Maint. & Rehab. (RMRA) FUND 201							
(3620.25) Gas Tax Related - Road Maintenance & Rehab fund	1,167,982	1,261,049	1,383,928	1,518,700	1,585,528	1,623,200	1,643,900
(4090) Interest Income from LAIF	8,831	10,635	5,104	10,000	26,045	5,000	20,000
(4092) Interest Income - CD	4,362	3,071	40		25		
FUND TOTAL REVENUE	**1,181,175**	**1,274,755**	**1,389,072**	**1,528,700**	**1,611,598**	**1,628,200**	**1,663,900**
(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	847,938	1,700,983	1,027,008	2,200,000		1,100,000	1,900,000
(7120) Administrative Costs		9,700	900	23,400	23,400	24,100	25,300
FUND TOTAL EXPENDITURES	**847,938**	**1,743,445**	**3,342,453**	**2,223,400**	**23,400**	**1,124,100**	**1,925,300**
SB1 - Transit-State of Good Repairs (STA/SGR) FUND 202							
(4021.10) Transit State of Good Repairs (SB1)-SGR	69,468	318,527	1,634,046	264,000		448,500	640,000
(4021.20) Transit State of Good Repairs (SB1)-STA	122,225	1,235,607		1,301,000	201,617	1,787,200	1,702,000
(4090) Interest Income from LAIF	-			-	-		
FUND TOTAL REVENUE	**191,693**	**1,554,134**	**1,634,046**	**1,565,000**	**201,617**	**2,235,700**	**2,342,000**
(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		119,782		
(6080.40) Vehicle Maintenance/Expenses-Bus Repair & Services					58,435		
(6080.50) Vehicle Maintenance/Expenses-Bus Parts	163,243	127,200	5,399				
(6082) Vehicle Purchases			294,263				
(7010) Depreciation Expenses	5,216	39,002	105,625		105,625		
(7110) Capitalzied Expenses	(28,450)	(982,302)	(1,562,876)		808,195		
(7120) Administrative Costs			22,800	23,400	23,400	24,100	25,300
FUND TOTAL EXPENDITURES	**168,459**	**610,832**	**176,794**	**23,400**	**1,115,437**	**24,100**	**25,300**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Retirement FUND 205							
(3520.10) PTX - Penalties-Secured	54,512	42,335	48,517	36,000	37,294	43,000	40,000
(3530.10) Property Tax Current Year-Secured	9,806,325	10,137,431	10,685,654	10,760,000	11,494,273	11,100,000	12,250,000
(3530.20) Property Tax Current Year-Unsecured	249,023	303,074	448,349	261,000	106,150	300,000	100,000
(3535) Property Tax - RDA - Pension Override	4,740,590	4,088,990	4,896,233	4,293,400	4,749,953	5,100,000	5,100,000
(3540.10) Prior Year-Secured	(21,853)	(85,338)	(42,273)		(66,138)		
(3540.20) Prior Year-Unsecured	31,756	5,644	6,703	18,000	7,002	10,000	10,000
(3555) Homeowner's Exemption (HOX)	77,602	76,992	76,285	80,000	75,084	80,000	80,000
(4090) Interest Income from LAIF	48,871	76,105	386,934	150,000	771,977	150,000	150,000
(4092) Interest Income - CD	24,139	21,974	23,768	20,000	554	15,000	
FUND TOTAL REVENUE	**15,010,965**	**14,667,207**	**16,530,170**	**15,618,400**	**17,176,149**	**16,798,000**	**17,730,000**
(5000.10) Salaries-Regular Salaries	-				1,064		
(5100.10) Fringe Benefits-FICA/MEDICARE	33		236		1,399		
(5300.10) Retirement-Retiree Benefits	625		5,533		6,475		
(5300.26) Retirement - Unfunded Liability payment	-	62,849	342,341	500,000		901,000	2,240,000
(5300.40) Retirement-Replacement Benefit Fund	112,665	106,545	77,236	115,000	75,018	100,000	100,000
(6040.10) Contract Services-Outside Contracts	3,168	3,894	3,404	5,000		5,000	5,000
(6040.95) Contract Services-Other Professional Services	1,418	1,313	3,230	5,000	3,229	5,000	5,000
(7000) Transfer Out	-						
(7000.10) Transfer Out-to General Fund	3,238,611	3,337,348	4,015,381	4,000,000	4,366,044	4,400,000	4,400,000
(7000.20) Transfer Out-to Golf Fund	31,979	6,627	2,254	-			
(7000.30) Transfer Out-to Water Fund	496						
(7000.40) Transfer Out-to Corporate Shop Fund	-						
(7000.80) Transfer Out-to Debt Service	7,693,625	7,696,613	7,695,770	7,696,100	7,695,851	7,696,100	7,693,400
(7120) Administrative Costs	15,800	16,400	16,400	16,800	16,800	17,300	18,200
FUND TOTAL EXPENDITURES	**11,098,420**	**11,231,589**	**12,161,785**	**12,337,900**	**12,165,880**	**13,124,400**	**14,461,600**
Prop A - Streets FUND 210							
(3630.10) Special Revenue-Prop A Local	1,292,657	1,604,678	1,653,675	1,781,000	1,633,992	1,733,900	1,602,000
(4090) Interest Income from LAIF	13,426	21,334	115,304	15,000	226,801	25,000	50,000
(4092) Interest Income - CD	6,631	6,160	6,836	5,000	140	5,000	
FUND TOTAL REVENUE	**1,312,714**	**1,632,172**	**1,775,815**	**1,801,000**	**1,860,933**	**1,763,900**	**1,652,000**
(5000.10) Salaries-Regular Salaries	1,248	2,807	10,124	350,000	17,050	350,000	200,000
(5000.20) Salaries-Regular Hourly			342				
(5000.30) Salaries-Limited Hourly			45				
(5100.10) Fringe Benefits-FICA/MEDICARE	96	209	813		1,066		
(5100.40) Fringe Benefits-Health Insurance			156				
(5100.96) Fringe Benefits-401(a)ER Contribution					341		
(5300.20) Retirement-PERS employer costs	123	270	1,046		1,633		
(6030) Dues & Subscriptions		13,596					60,000
(6040.10) Contract Services-Outside Contracts		6,038	45,594	75,000	72,942	85,000	85,000
(6040.80) Contract Services-Engineering Services	-				-		500,000
(6040.96) Contract Services-Engineering Design Services					45,453		
(7000) Transfer Out				2,000,000		-	
(7051) Prop A exchange							
(7116) Improvements Other than Building	59,975	101,063	361,254	700,000	51,278	-	3,075,000
(7120) Administrative Costs	300	9,700	4,700	4,800	4,800	4,900	5,100
FUND TOTAL EXPENDITURES	**61,742**	**133,683**	**424,074**	**3,129,800**	**194,563**	**439,900**	**3,925,100**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Prop C - Streets FUND 215							
(3630.20) Special Revenue-Prop C Local	1,072,213	1,331,047	2,155,887	1,477,000	1,355,359	1,438,200	1,328,800
(3992) Miscellaneous Interest Income	4,355		372,577		601,885		
(3998) Miscellaneous Revenue.		11,254					
(4090) Interest Income from LAIF	5,827	5,043	34,448	5,000	73,764	25,000	25,000
(4092) Interest Income - CD	2,878	1,456	2,020	2,000	22	2,000	
(4999) Transfer In							
(4999.55) Transfer In - Grants fund							
(4999.60) Transfer In-from Debt Service fund	5,602						
FUND TOTAL REVENUE	**1,090,875**	**1,348,800**	**2,564,932**	**1,484,000**	**2,031,030**	**1,465,200**	**1,353,800**
(5000.10) Salaries-Regular Salaries	1,520	53,578	15,957	300,000	17,293	300,000	100,000
(5000.20) Salaries-Regular Hourly			289				
(5000.30) Salaries-Limited Hourly			45				
(5100.10) Fringe Benefits-FICA/MEDICARE	116	366	968		1,051		
(5100.40) Fringe Benefits-Health Insurance			204		22		
(5100.96) Fringe Benefits-401(a)ER Contribution					344		
(5300.20) Retirement-PERS employer costs	148	494	1,504		1,632		
(6000.20) Supplies-Non-Durable							
(6025) Advertising/Printing Services							
(6030) Dues & Subscriptions	54,449	41,193	36,061	60,000	29,217	60,000	
(6040.10) Contract Services-Outside Contracts	3,383						
(6040.30) Contract Services-Street Sweeping						334,600	375,000
(6040.50) Contract Services-Street Maintenance							
(6040.80) Contract Services-Engineering Services							250,000
(6040.95) Contract Services-Other Professional Services	1,500	1,570	3,416		563,216		
(6040.96) Contract Services-Engineering Design Services					29,222		
(7000.80) Transfer Out-to Debt Service	707,388	708,779	709,526	704,800	704,606	704,600	709,000
(7116) Improvements Other than Building	1,132,819	154,446	4,336	1,359,200	1,154,581	894,100	784,200
(7117) Improvements Other than Building-Paving the Way	47,524			-	223,807		675,000
(7120) Administrative Costs	18,400	19,700	3,300	3,400	3,400	3,500	3,700
FUND TOTAL EXPENDITURES	**1,967,247**	**980,126**	**775,606**	**2,427,400**	**2,728,391**	**2,296,800**	**2,896,900**
Measure R - Streets FUND 220							
(3630.30) Special Revenue-Measure R Local	805,274	998,124	1,028,458	1,108,000	1,016,201	1,078,700	996,600
(3992) Miscellaneous Interest Income	2,449	1,901	55,228	2,000	89,352	25,000	25,000
(4090) Interest Income from LAIF	-	4,364	15,892	5,000	33,413	5,000	5,000
(4092) Interest Income - CD	-	1,260	1,027	1,000	19	1,000	
(4999) Transfer In							
(4999.60) Transfer In-from Debt Service fund	5,601						
FUND TOTAL REVENUE	**813,324**	**1,005,649**	**1,100,605**	**1,116,000**	**1,138,985**	**1,109,700**	**1,026,600**
(5000.10) Salaries-Regular Salaries	1,942	167,711	52,298	250,000	19,206	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		1,095		
(5100.40) Fringe Benefits-Health Insurance	16		2,297		36		
(5100.96) Fringe Benefits-401(a)ER Contribution					381		
(5300.20) Retirement-PERS employer costs	194	505	5,043		1,821		
(6000.20) Supplies-Non-Durable							
(6025) Advertising/Printing Services							
(6030) Dues & Subscriptions							
(6040.10) Contract Services-Outside Contracts	4,610						
(6040.50) Contract Services-Street Maintenance	-						
(6040.80) Contract Services-Engineering Services							500,000
(6040.95) Contract Services-Other Professional Services	1,535	1,605	877,490		18,336		
(7000.80) Transfer Out-to Debt Service	527,250	527,844	528,005	527,900	527,704	532,300	531,100
(7116) Improvements Other than Building	125,911	67,958	14,114	1,244,000		1,244,000	525,000
(7117) Improvements Other Than Building - Paving the Way	4,076,059	1,034,138					1,600,000
(7120) Administrative Costs	15,100	15,700	3,400	3,500	3,500	3,600	3,800
FUND TOTAL EXPENDITURES	**4,752,739**	**1,815,834**	**1,486,626**	**2,025,400**	**572,079**	**2,029,900**	**3,409,900**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Measure A - Parks FUND 221							
(3630.60) Special Revenue-Measure A Local	-		167,781	2,104,600	46,853	1,908,700	1,215,800
(4198) Miscellaneous Grants		37,688	92,595		69,868		
FUND TOTAL REVENUE	**-**	**37,688**	**260,376**	**2,104,600**	**116,721**	**1,908,700**	**1,215,800**
(5000.10) Salaries-Regular Salaries				13,100	2,664	13,100	13,100
(5000.20) Salaries-Regular Hourly				4,900	2,496	4,800	4,800
(5000.30) Salaries-Limited Hourly					1,263		
(5010.10/20) Salaries-Overtime Hourly					1,258		
(5100.10) Fringe Benefits-FICA/MEDICARE					587		
(5100.40) Fringe Benefits-Health Insurance					662		
(5300.20) Retirement-PERS employer costs					637		
(6000.20) Supplies-Non-Durable			3,196	11,500	12,671	98,900	108,700
(6000.40) Supplies-Durable			3,166				
(6040.10) Contract Services-Outside Contracts	-	37,688	59,950	1,499,350	67,560	1,046,500	720,200
(6040.20) Contract Services-Landscaping Services	-						38,000
(6040.45) Contract Services-Sewer Maint Services			101,468				
(6040.60) Contract Services-Building Maintenance/Repairs	-			75,000	4,500	378,500	420,600
(6040.96) Contract Services- Engineering Design			92,595	200,000	22,424	366,900	108,400
(7116) Improvements Other than Building	-						
FUND TOTAL EXPENDITURES	**-**	**37,688**	**260,375**	**1,803,850**	**116,722**	**1,908,700**	**1,413,800**
Measure M Streets FUND 222							
(3630.50) Special Revenue-Measure M Local	912,405	1,129,492	1,163,409	1,256,000	1,147,507	1,222,500	1,129,500
(3992) Miscellaneous Interest Income	3,001	2,605	71,185	2,000	113,186	25,000	25,000
(4090) Interest Income from LAIF	393	5,073	18,641	5,000	39,512	5,000	5,000
(4092) Interest Income - CD	194	1,465	1,217	1,000	24	1,000	
(4999.60) Transfer In-from Debt Service fund	5,601						
FUND TOTAL REVENUE	**921,594**	**1,138,635**	**1,254,452**	**1,264,000**	**1,300,229**	**1,253,500**	**1,159,500**
(5000.10) Salaries-Regular Salaries	1,339	50,507	52,324	100,000	18,869	100,000	250,000
(5000.20) Salaries-Regular Hourly			659				
(5000.30) Salaries-Limited Hourly			45				
(5100.10) Fringe Benefits-FICA/MEDICARE	103	359	3,735		1,091		
(5100.40) Fringe Benefits-Health Insurance			2,435		33		
(5300.20) Retirement-PERS employer costs	132	486	4,921		1,788		
(5100.96) Fringe Benefits-401(a)ER Contribution					375		
(6000.20) Supplies-Non-Durable							
(6025) Advertising/Printing Services							
(6040.10) Contract Services-Outside Contracts						25,000	250,000
(6040.50) Contract Services-Street Maintenance							
(6040.80) Contract Services-Engineering Services							500,000
(6040.95) Contract Services-Other Professional Services	1,570	1,605	953,556		3,451		
(7000.80) Transfer Out-to Debt Service	594,500	599,293	598,450	597,300	597,129	595,700	598,700
(7116) Improvements Other than Building	14,289	271,135	48,798	1,902,000		2,102,000	725,000
(7117) Improvements Other Than Building - Paving the Way	4,528,596	1,465,654	74,932				1,000,000
(7120) Administrative Costs	1,300	9,700	3,700	3,800	3,800	3,900	4,100
FUND TOTAL EXPENDITURES	**5,141,829**	**2,398,739**	**1,743,555**	**2,603,100**	**626,536**	**2,826,600**	**3,327,800**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
TDA - Sidewalks FUND 223							
(3998) Miscellaneous Revenue.	-	49,373	46,968	72,100	100,000	63,300	49,500
(4090) Interest Income from LAIF					658		
(4092) Interest Income - CD					2		
FUND TOTAL REVENUE	**-**	**49,373**	**46,968**	**72,100**	**100,660**	**63,300**	**49,500**
(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	47,587	1,785				100,000	
FUND TOTAL EXPENDITURES	**56,315**	**1,785**	**46,547**	**-**	**-**	**163,300**	**-**
Measure W FUND 229							
(3630.70) Special Revenue Measure W	914,580	869,375	832,507	900,000	956,693	900,000	950,000
(4090) Interest Income from LAIF			2,396		2,342	2,500	2,500
(4092) Interest Income - CD			(61)		6		
FUND TOTAL REVENUE	**914,580**	**869,375**	**834,842**	**900,000**	**959,041**	**902,500**	**952,500**
(6040.10) Contract Services-Outside Contracts	700,000	869,375	813,472	758,100	937,893	819,000	543,700
(6040.95) Contract Services-Other Professional Services			-				
(6030) Dues and Subscriptions					15,000		
(7116) Improvements Other than Building	-			100,000			516,300
(7120) Administrative Costs			3,700	3,800	3,800	3,900	4,100
FUND TOTAL EXPENDITURES	**700,000**	**869,375**	**817,172**	**861,900**	**956,693**	**822,900**	**1,064,100**
Drug Enforcement - Asset Forfeitures FUND 230							
(3040.60) Public Safety-Justice Department Income	169,814	825,680	109,713	500,000	365,366	500,000	500,000
(3040.70) Public Safety-Treasury Department Income		95,370	18,022		1,833		
(3998) Miscellaneous Revenue.							
(4090) Interest Income from LAIF	749	1,124	8,247	1,000			
(4092) Interest Income - CD	370	324	6,647				
(4096) T&A Balance - Clean-up		69,913					
FUND TOTAL REVENUE	**170,933**	**992,411**	**142,629**	**501,000**	**367,199**	**500,000**	**500,000**
(5000.10) Salaries-Regular Salaries		1,232					
(5010.10) Overtime-Full-Time	79,291	60,169	90,383	100,000	18,479		-
(5300.25) Retirement PERS Employee Pickup	-						
(6000.20) Supplies-Non-Durable				25,000			
(6000.40) Supplies-Durable							
(6010.10) Machinery & Equipments-Machinery & Equipment	-	39,469	54,589	75,000			
(6010.40) Machinery & Equipments-Computer Software			4,880	97,500	15,367		
(6010.50) Machinery & Equipments-Computer Hardware				200,000	49,385		
(6014) Training				13,500			
(6016) Uniforms							
(6030) Dues & Subscriptions				7,500			
(6020) Travel & Meetings				30,000			
(6040.10) Contract Services-Outside Contracts	46,551	117,272					
(6040.65) Contract Services - Equipment/Software Maint-Repair	150,810	204,961	226,714	150,000	168,462		
(6080.30) Vehicle Maintenance/Expenses-Vehicle Repair & Services							
(6080.60) Vehicle Maintenance/Expenses-Vehicle Parts/Equipments							
(6082) Vehicle Purchases	161,850	50,759	395,185	656,850	49,690		
(7000) Transfer Out							
(7035) Lease Payment	142		91,148	91,200	117,617	91,200	117,600
(7050) Miscellaneous Expense							
(7120) Administrative Costs	11,700		30,000	30,000	30,800	31,700	-
FUND TOTAL EXPENDITURES	**450,344**	**473,862**	**892,899**	**1,476,550**	**449,800**	**122,900**	**117,600**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Supplemental Law Prop. 72 FUND 235							
(3040.50) Public Safety-Local Law Enforcement	156,727	161,285	165,271	165,000	186,159	165,000	200,000
(4090) Interest Income from LAIF	-				1,394		
(4092) Interest Income - CD					1		
FUND TOTAL REVENUE	**156,727**	**161,285**	**165,271**	**165,000**	**187,554**	**165,000**	**200,000**
(5000.10) Salaries-Regular Salaries	339						
(5010.10) Overtime-Full-Time	246,848	103,107	72,036			175,000	250,000
(5100.10) Fringe Benefits-FICA/MEDICARE	172	17	758				
(5100.40) Fringe Benefits-Health Insurance	522	63	1,921				
(5100.80) Fringe Benefits-Vision	1		11				
(5100.85) Fringe Benefits - Dental	7	3	82				
(5300.20) Retirement-PERS employer costs	1,372	167	5,262			25,000	25,000
(5300.25) Retirement - PERS employee pickup	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	21,705	912					
(6010.50) Machinery & Equipments-Computer Hardware		1,436	13,422				
(6014) Training	42,572	46,467	1,994		3,674	25,000	
(7050) Miscellaneous Expense							
(7120) Administrative Costs	6,800	7,100	7,100	7,300	7,300	7,500	7,900
FUND TOTAL EXPENDITURES	**320,339**	**161,284**	**102,586**	**7,300**	**10,974**	**232,500**	**282,900**
Justice Assistance Grants (JAG) FUND 240							
(4090) Interest Income from LAIF	134	141	438		1,186		
(4092) Interest Income - CD	66	40	27		1		
(4198) Miscellaneous Grants			25,478		16,357	25,000	16,200
FUND TOTAL REVENUE	**200**	**181**	**25,943**	**-**	**17,544**	**25,000**	**16,200**
(5010.10) Overtime-Full-Time	-				6,397		16,200
(6000.10) Supplies-Office Supplies			2,998			5,000	-
(6000.20) Supplies-Non-Durable			6,693		3,119	10,000	-
(6000.40) Supplies-Durable					1,211		
(6010.10) Machinery & Equipment Machinery & Equip							
(6010.40) Machinery & Equipment Comp Software					1,200		
(6010.50) Machinery & Equipment Comp Hardware	-		2,319			5,000	-
(6020) Travel & Meetings	-						
(6030) Dues and Subscriptions					1,312		
(7050) Miscellaneous Expense	-						
(7120) Administrative Costs	-						
FUND TOTAL EXPENDITURES	**-**	**-**	**12,010**	**-**	**13,239**	**20,000**	**16,200**
					13,239		
					-		
Inmate Welfare Fund FUND 241							
(3998) Miscellaneous Revenue	17,438	220	28		40		
(4090) Interest Income from LAIF	-	38	13		22		
(4092) Interest Income - CD	-	11	1				
FUND TOTAL REVENUE	**17,438**	**269**	**42**	**-**	**62**	**-**	**-**
(6010.10) Machinery & Equipment Machinery & Equip	-	16,943	-	-			
FUND TOTAL EXPENDITURES	**-**	**16,943**	**-**	**-**	**-**	**-**	**-**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Air Quality Management District Grant (AQMD) FUND 245							
(3630.40) Special Revenue-SCAQMD SB2766	82,975	81,006	81,344	82,000	82,920	82,000	82,000
(4090) Interest Income from LAIF	1,917	505	3,332	1,000	7,121	2,000	2,000
(4092) Interest Income - CD	947	146	190	500	5	500	
FUND TOTAL REVENUE	**85,839**	**81,657**	**84,866**	**83,500**	**90,046**	**84,500**	**84,000**
(6000.20) Supplies-Non-Durable	-						
(6000.40) Supplies-Durable		352					
(6010.10) Machinery & Equipments-Machinery & Equipment	140,777						
(6010.40) Machinery & Equipments-Computer Software		3,994	2,930	5,000		5,000	
(6040.10) Contract Services-Outside Contracts	13,673						
(6050.30) Utility Services-Telephone Services	123						
(6060) Mail/ Postal Expense							
(6082) Vehicle Purchases	325,342					100,000	100,000
(6090) Carpool Incentive	8,636	9,985	12,062	10,000	8,110	12,000	12,000
(7026) Promotions		3,377					
(7120) Administrative Costs	5,500	1,425	4,912	5,800	5,100	6,000	6,300
FUND TOTAL EXPENDITURES	**494,051**	**19,133**	**19,904**	**20,800**	**13,210**	**123,000**	**118,300**
Park Development FUND 250							
(3020.85) Contractors Parkland Dedication/Quimby Fee					40,000		50,000
(4090) Interest Income from LAIF	77	81	349		1,153		2,000
(4092) Interest Income - CD	38	23	21		1		
FUND TOTAL REVENUE	**115**	**104**	**370**	**-**	**41,154**	**-**	**52,000**
(7116) Improvements Other than Building							
FUND TOTAL EXPENDITURES		**-**	**-**	**-**		**-**	**-**
Tobacco Grant Program FUND 251							
(4090) Interest Income from LAIF							
(4092) Interest Income - CD							
(4198.50) Miscellaneous Grants, Tobacco Grant Program							317,200
FUND TOTAL REVENUE							**317,200**
(5000.10) Salaries-Regular Salaries							317,200
(5010.10) Overtime Full-Time							
(5100.10) Fringe Benefits-FICA/MEDICARE							
(5100.40) Fringe Benefits-Health Insurance							
(5100.80) Fringe Benefits-Vision							
(5100.85) Fringe Benefits-Dental							
(5300.20) Retirement PERS Employer Costs							
FUND TOTAL EXPENDITURES							**317,200**
Art in Public Places FUND 252							
(3015.23) General Development Fee Art in Public Places							200,000
(3992) Miscellaneous Interest Income							
(3998) Miscellaneous Revenue							
FUND TOTAL REVENUE							**200,000**
(6040.10) Contract Services-Outside Contracts							
(7116) Improvements Other than Building							
FUND TOTAL EXPENDITURES							**-**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Cal OES EOC Program FUND 262							
(4090) Interest Income from LAIF							
(4092) Interest Income - CD							
(4198.15) Miscellaneous Grants Cal OES					368,097	2,211,745	1,843,700
FUND TOTAL REVENUE			-	-	**368,097**	**2,211,745**	**1,843,700**
(5000.10) Salaries-Regular Salaries					5,632	100,000	
(5010.10) Overtime Full-Time					783		
(5100.10) Fringe Benefits-FICA/MEDICARE					469	10,000	
(5100.40) Fringe Benefits-Health Insurance					679	5,000	
(5100.80) Fringe Benefits-Vision					3	1,000	
(5100.85) Fringe Benefits-Dental					25	1,000	
(5300.20) Retirement PERS Employer Costs					661	25,000	
(6040.10) Contract Services-Outside Contracts					359,845	2,069,745	342,900
(7120) Administrative Costs						17,500	18,400
FUND TOTAL EXPENDITURES			-	-	**368,097**	**2,229,245**	**361,300**
Sewer Infrastructure Improvement FUND 263							
(4090) Interest Income from LAIF							
(4092) Interest Income - CD							
(4025.10) State Water Resources Control Board						2,100,000	2,100,000
FUND TOTAL REVENUE			-	-	-	**2,100,000**	**2,100,000**
(6040.10) Contract Services-Outside Contracts							
(6040.45) Contract Services-Sewer Maintenance						2,100,000	2,100,000
(6040.95) Contract Services-Other Professional Services							
(7120) Administrative Costs						3,500	-
FUND TOTAL EXPENDITURES			-	-	-	**2,103,500**	**2,100,000**
George Miller Estate FUND 264							
(4090) Interest Income from LAIF	1,179	894	3,211	1,000	5,235	3,000	1,000
(4092) Interest Income - CD	582	258	194		3		
FUND TOTAL REVENUE	**1,761**	**1,152**	**3,405**	**1,000**	**5,238**	**3,000**	**1,000**
(5000.10) Salaries-Regular Salaries	10,134	13,303		12,000		15,000	
(5000.30) Salaries-Limited Hourly	31,933	52,459	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	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						
(6014) Training					186		
(7000.10) Transfer Out to General Fund							90,000
(7120) Administrative Costs			5,200	5,300	5,300	5,500	-
FUND TOTAL EXPENDITURES	**55,354**	**73,226**	**7,331**	**83,300**	**5,486**	**71,500**	**90,000**
Interim Housing Services (CCOGIHS) FUND 266							
(4090) Interest Income from LAIF					38		
(4092) Interest Income - CD							
(4198.30) Miscellaneous Grants Interim Housing Ser (CCOGIHS)			-	876,000		876,000	963,000
FUND TOTAL REVENUE	-	-	-	**876,000**	**38**	**876,000**	**963,000**
(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	963,000
FUND TOTAL EXPENDITURES	-	-	-	**857,900**	-	**876,000**	**963,000**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Cal-ICH - Encampment Res Funding FUND 267							
(4090) Interest Income from LAIF			11,576		26,479	12,000	
(4092) Interest Income - CD			599		14		
(4198.40) Miscellaneous Grants Cal-CH - Encampment Res Funding			74,656	1,168,774	320,920	1,168,774	403,000
FUND TOTAL REVENUE	**-**	**-**	**86,831**	**1,168,774**	**347,413**	**1,180,774**	**403,000**
(5000.10) Salaries-Regular Salaries			52,846	101,900	191,848	250,000	273,600
(5000.30) Salaries-Limited Hourly							
(5010.10) Overtime-Full-Time			1,468		1,774	5,000	
(5010.30) Overtime-Limited Part-Time							
(5010.40) Overtime-FLSA Overtime							
(5100.10) Fringe Benefits-FICA/MEDICARE			4,108		12,950	15,000	
(5100.40) Fringe Benefits-Health Insurance			5,536		22,288	25,000	
(5100.80) Fringe Benefits-Vision			39		83		
(5100.85) Fringe Benefits-Dental			297		635		
(5100.90) Fringe Benefits-Life			24		45		
(5300.20) Retirement PERS Employer Costs			5,270		21,374	30,000	
(6040.10) Contract Services-Outside Contracts			4,922	1,066,874	70,070	855,774	
FUND TOTAL EXPENDITURES	**-**	**-**	**74,510**	**1,168,774**	**321,067**	**1,180,774**	**273,600**
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	69,856	1,279,000	1,209,000
FUND TOTAL REVENUE	**-**	**-**		**1,279,000**	**69,856**	**1,279,000**	**1,209,000**
(5000.10) Salaries-Regular Salaries				56,000	51,410	100,000	100,000
(5000.20) Salaries-Regular Hourly					393		
(5010.10) Overtime-Full-Time					2,570	10,000	
(5100.10) Fringe Benefits-FICA/MEDICARE					2,810	6,000	
(5100.40) Fringe Benefits-Health Insurance					4,377	10,000	
(5100.80) Fringe Benefits-Vision					15		
(5100.85) Fringe Benefits-Dental					119		
(5100.90) Fringe Benefits-Life							
(5300.20) Retirement PERS Employer Costs					6,551	12,000	
(6040.10) Contract Services-Outside Contracts				1,223,000	1,610	1,114,100	1,063,800
(7120) Administrative Costs					-	3,500	3,700
FUND TOTAL EXPENDITURES	**-**	**-**	**-**	**1,279,000**	**69,855**	**1,255,600**	**1,167,500**
SAFER-Fire FUND 269							
(4090) Interest Income from LAIF							
(4092) Interest Income - CD							
(4198.22) Miscellaneous Grants SAFER-Fire					620,297	1,883,625	2,500,000
				-	**620,297**	**1,883,625**	**2,500,000**
(5000.10) Salaries-Regular Salaries					395,513	500,000	1,300,000
(5010.10) Overtime-Full-Time					71,439	10,000	570,000
(5010.40) Overtime-FLSA Overtime					6,179	5,000	25,000
(5010.41) Overtime-Constant Staffing					13,848	5,000	133,000
(5100.10) Fringe Benefits-FICA/MEDICARE					7,272	10,000	
(5100.40) Fringe Benefits-Health Insurance					35,864	30,000	130,000
(5100.75) Fringe Benefits-LTD/STD					1,446		
(5100.80) Fringe Benefits-Vision					164		
(5100.85) Fringe Benefits-Dental					1,247		
(5100.90) Fringe Benefits-Life					312		
(5200.10) Special Pay - Leave Pay Educ. / Cert - Incentive Pay							175,000
(5200.15) Special Pay - Leave Pay Longevity - Incentive Pay							
(5200.20) Special Pay - Leave Pay Medical/Health - Incentive Pay							
(5200.25) Special Pay - Leave Pay Shift / Lead - Incentive Pay							22,000
(5200.50) Special Pay - Leave Pay Mandatory - Leave Payout							50,000
(5200.55) Special Pay - Leave Pay Voluntary - Leave Payout							
(5300.20) Retirement PERS Employer Costs					87,014	75,000	
(6040.10) Contract Services-Outside Contracts						1,248,625	
(7120) Administrative Costs						17,500	18,400
				-	**620,298**	**1,901,125**	**2,423,400**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Golf Course Renovation Project FUND 310							
(3998) Miscellaneous Revenue			140,400	15,000,000	-	15,000,000	
(4090) Interest Income from LAIF							
(4999.51) Transfer In - Golf					8,167,876		
FUND TOTAL REVENUE	**-**	**-**	**140,400**	**15,000,000**	**8,167,876**	**15,000,000**	**-**
(6040.10) Contract Services-Outside Contracts			313,308	1,000,000	892,244	1,000,000	
(6040.45) Contract Services-Sewer Maintenance			184,310				
(6040.55) Contract Services-Water System			934,018		6,967		
(6040.80) Contract Services-Engineering Services			5,122,727	5,000,000	1,842,063	5,000,000	
(6040.95) Contract Services-Other Professional Services			5,353,034	9,000,000	14,197,657	9,000,000	
(6040.96) Contract Services-Engineering Design Services			494,705				
(6040.97) Contract Services-Construction Mgmt and Inspection			832,159		1,174,068		
(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**	**18,112,999**	**15,000,000**	**-**
TopGolf Project FUND 312							
(3992) Miscellaneous Interest Income				-	2,306,922	-	
(4090) Interest Income from LAIF							
(4092) Interest Income - CD							
FUND TOTAL REVENUE	**-**	**-**		**-**	**2,306,922**	**-**	**-**
(6040.10) Contract Services-Outside Contracts			10,458,657	-	34,813,986	-	
(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					59,616		
(7000.80) Transfer Out t Debt Service			1,278,747		783,140		
(7020) Note Principal						805,000	1,630,000
(7025) Interest Expense						3,487,300	3,423,300
(7030) Issuance Costs			(45,000,000)				
FUND TOTAL EXPENDITURES	**-**	**-**	**(33,218,636)**	**-**	**35,656,742**	**4,292,300**	**5,053,300**
Solar-Roof-HVAC Project FUND 320							
(3998) Miscellaneous Revenue							
(4090) Interest Income from LAIF							
(4092) Interest Income - CD							
(4999.15) Transfer In from Transit Fnd							-
(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		6,691,197	3,000,000	3,000,000
(6040.60) Contract Services-Building Maint/Repairs					237,722		
(7050) Miscellaneous Expenses					22,321		
			2,817,407	**-**	**6,951,240**	**3,000,000**	**3,000,000**

City of Montebello
Special, Grant and Other Fund Detail by Fund
Expenditures and Revenue
FY 2020-21 - FY 2025-26

Object Code-Description	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Information Technology Upgrades FUND 325							
(4023.10) American Rescue Plan - Coronavirus Fiscal Recovery	-	-					
(4999.30) Transfer In from General Fund	-	-	3,613,179	1,000,000	838,873	2,000,000	1,000,000
(4999.15) Transfer In from Transit Fund						1,400,000	500,000
FUND TOTAL REVENUE	**-**	**-**	**3,613,179**	**1,000,000**	**838,873**	**3,400,000**	**1,500,000**
(6010.10) Machinery & Equipments-Machinery & Equipment	-	-					
(6010.40) Machinery & Equipments-Computer Software	-	-	1,567,454	100,000	323,176	250,000	400,000
(6010.50) Machinery & Equipments-Computer Hardware	-	-	1,881,903	500,000	670,022	500,000	800,000
(6040.10) Contract Services-Outside Contracts	-	-	203,688	400,000	53,324	1,250,000	300,000
(7000) Transfer Out	-	-					
(7116) Improvements Other than Building	-	-					
FUND TOTAL EXPENDITURES	**-**	**-**	**3,653,045**	**1,000,000**	**1,046,522**	**2,000,000**	**1,500,000**
Debt Service (Various Bond Issues) FUND 410							
(3992) Miscellaneous Interest Income	63	543	968		384,638		
(4075) Lease Revenue	1,508,702	1,506,936	1,510,634	1,514,700	1,433,662	1,519,700	1,018,400
(4090) Interest Income from LAIF					2,871		
(4300.10) Other Financing Sources-Bond Proceeds			9,394,502				
(4300.20) Other Financing Sources-Bond Premiums							
(4999) Transfer In							
(4999.10) Transfer In from Retirement Fund	7,693,626	7,696,613	7,695,770	7,696,100	7,695,851	7,696,100	7,693,400
(4999.52) Transfer In-from Topgolf			1,278,747		783,140		
(4999.65) Transfer In-from Measure M	594,500	599,293	598,450	597,300	597,129	595,700	598,700
(4999.70) Transfer In-from Measure R	527,250	527,844	528,005	527,900	527,704	532,300	531,100
(4999.75) Transfer In-from Prop C	707,388	708,779	709,525	704,800	704,606	704,600	709,000
FUND TOTAL REVENUE	**11,031,529**	**11,040,008**	**21,716,601**	**11,040,800**	**12,129,601**	**11,048,400**	**10,550,600**
(6040.95) Contract Services - Other Professional Services	2,805	6,639	7,613		7,024	8,000	8,000
(7000) Transfer Out	-						
(7000.55) Transfer Out - Prop C	5,602						
(7000.65) Transfer Out-to Measure M	5,602						
(7000.70) Transfer Out-Measure R	5,602						
(7015) Bond Principal	5,807,746	5,876,027	6,047,124	6,224,400	6,224,373	6,427,700	6,126,500
(7025) Interest Expense	5,223,719	5,163,491	6,769,224	8,324,500	8,284,731	4,620,900	4,423,900
(7030) Issuance Costs			917,328				
(7200.30) Other Financing Uses-Settlement Unfund Pension Liab							
FUND TOTAL EXPENDITURES	**11,051,076**	**11,046,157**	**13,741,289**	**14,548,900**	**14,516,128**	**11,056,600**	**10,558,400**
GRAND TOTAL OTHER FUNDS -- REVENUE	**34,287,971**	**37,338,514**	**54,740,248**	**43,210,500**	**41,989,794**	**47,403,315**	**53,354,100**
GRAND TOTAL OTHER FUNDS -- EXPENDITURES	**38,113,494**	**32,855,281**	**41,550,259**	**46,980,400**	**35,813,279**	**42,896,900**	**49,515,200**

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City of Montebello
Capital Improvement Program (CIP)
Funding Source Summary
FY 2025-26 Budget

Fund Description	Fund Number	New Appropriations	Carryover Approprations*	M&O Expenditures**	Total Funding:
Gas Tax	200	750,000	185,000	1,622,000	2,557,000
Proposition A	210	3,075,000		760,000	3,835,000
Proposition C	215	784,200		1,429,600	2,213,800
Measure M	222	725,000		1,597,700	2,322,700
Measure R	220	525,000		1,282,300	1,807,300
Measure W	229	336,200	180,100	543,702	1,060,002
SB1/RMRA	201	1,900,000			1,900,000
Measure A (Parks)	221	160,000			160,000
TDA-3	223	-			-
Sewer Infrastructure	263	2,100,000			2,100,000
CDBG	255	779,400			779,400
HSIPL	Grant (265)				-
SSARP	Grant (265)				-
SCAG Active Transp	Grant (265)		362,500		362,500
State Parks Dept	2xx	935,000			935,000
Prop C - Paving the Way	215	675,000	4,019,100		4,694,100
Meas M - Paving the Way	222	1,000,000			1,000,000
Meas R - Paving the Way	220	1,600,000			1,600,000
Transit	600	3,207,300			3,207,300
General Fund	100	900,000			900,000
		19,452,100	**4,746,700**	**7,235,302**	**31,434,102**

**These amounts are estimates; actual amounts will not be known until after June 30, 2025. 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, debt service, salaries and other releted expenses.*

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City of Montebello
Capital Improvement Program (CIP)
Project Listing by Fund, Appropriations Overview
FY 2025-26 Budget

Fund/Funding Source	Project Description	Project #	Amount	Carryover?*
Gas Tax (Fund 200)				
	Rio Hondo Coastal Spreading Grounds Fence	884	300,000	
	Bluff Road Slope Stabalization	901	185,000	C
	MAT Cycle 1 Project	934	200,000	
	Wilcox Ave Traffic Striping	942	250,000	
	Signs, H ardware, Asphalt		250,000	
	Traffic Signal Street Signs		200,000	
	Yunex Contract (Signal Maintenance)		320,000	
	Citywide restriping		300,000	
	Administrative Expenses (Salaries)		25,000	
	Slauson Avenue TSSP		27,000	
	On-Call Engineering Servcies		500,000	
			2,557,000	
Proposition A (Fund 210)				
	Whittier Blvd/6th Street Traffic Signal	926	700,000	
	ADA Enhancements	939	375,000	
	First Mile-Last Mile Traffic Signal Improvements	943	2,000,000	
	SGVCOG/Gatewy COG Dues		60,000	
	Administrative Expenses (Salaries)		200,000	
	On-Call Engneering Services		500,000	
			3,835,000	
Proposition C (Fund 215)				
	Plaza Drive Pavement Rehabilitation	917	784,200	C
	Beverly Blvd - Paving the Way	887	300,000	
	Monebello Blvd - Paving the Way	888	4,019,100	C
	ADA Enhancements - Paving the Way	939	375,000	
	Nationwide Street Sweeping		375,000	
	Paving the Way Debt Service		704,600	
	Adminisrative Expenses (Salaries)		100,000	
	On-Call Engineering Services		250,000	
			6,907,900	
Measure M (Fund 222)				
	ADA Enchancements	939	375,000	
	SB1 Annual Street Improvments	945	350,000	
	Sidewalk Improvements	941	1,000,000	
	Grade Seperation Project - Sidewalk		200,000	
	Alston Street Pavement Restoration		50,000	
	Paving the Way Debt Service		597,700	
	Administrative Expenses (Salaries)		250,000	
	On-Call Engineering Services		500,000	
			3,322,700	

City of Montebello
Capital Improvement Program (CIP)
Project Listing by Fund, Appropriations Overview
FY 2025-26 Budget

Fund/Funding Source	Project Description	Project #	Amount	Carryover?*
Measure R (Fund 220)				
	Concourse Roundabout/Striping Enhancements	937	150,000	
	ADA Enhancements	939	375,000	
	SB1 Street Construction - Paving the Way		1,600,000	
	Paving the Way Debt Service		532,300	
	Administrative Expenses (Salaries)		250,000	
	On-Call Engineering Services		500,000	
			3,407,300	
Meausre W (Fund 229)				
	Citywide Catch Basin Installation	931	516,300	C
	East LA Median Stormwater Project		288,700	
	Stormwater/Urban Runoff Monitoring		200,000	
	Water Quality Programs		55,000	
			1,060,000	
Road Maintenance and Rehabiliation Account (RMRA/SB1) (Fund 201)				
	SB1 Street Construction	938	1,900,000	
			1,900,000	
Measure A - Parks (Fund 221)				
	Holifield Community Gardene	945	160,000	
			160,000	
CDBG (Fund 255)				
	Fire Station #56 Renovation	923	779,400	
			779,400	
Sewer Infrastructure (Fund 263				
	Sewer Infrastructure Repair		2,100,000	
			2,100,000	
SCAG Active Transportation (Fund 265, Grant)				
	Active Transportation and Safety	930	362,500	C
			362,500	
State of California Department of Parks (Fund 254)				
	Rio Hondo Coastal Spreading Grounds (Bluff Rd)	884	935,000	
			935,000	
Transit (Fund 600)				
	Rio Hondo Access Improvement	924-2	400,000	
	Sr. Center Basement Remodel	925	807,300	C
	Transit Remodel-Renovation	932	2,000,000	
			3,207,300	
General Fund (Fund 100) - NOT APPROPRIATED/FUNDED				
	Whitier Blvd/6th Street Traffic Signal	926	300,000	
	LED Sign (City Hall)	933	100,000	
	Lincoln Avenue Fire Hydrant Upgrades	940	500,000	
			900,000	
	TOTAL FY 2025-26 CIP BUDGET (New and Carryover)		**31,434,100**	

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

City of Montebello
Demographic and Economic Statistics
Last Ten Fiscal Years

Calendar Year	Population	Personal Income (in millions)	Per Capita Personal Income	Unemployment Rate
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%
2023-24	61,930	2,615	42,218	5.30%

Source: MuniServices an Avenu Insights & Analytics Company

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

Employer	2023-24 Employees	2023-24 Percent of Total Employment *	2014-15 Employees	2014-15 Percent of Total Employment *
Montebello Unified School District*	1,413	4.98%		
Beverly Hospital	759	2.67%		
City of Montebello	556	1.96%		
Bimbo Bakery*	315	1.11%		
Rio Hondo Convalescent Hospital	260	0.92%		
Royal Paper Box Co.	210	0.74%		
R+L Carriers	170	0.60%		
Wilbur Curtis CO	141	0.50%	272	1.00%
Monarch Litho Inc**	140	0.49%	170	0.62%
Montebello Care Center	119	0.42%		
Katzkin Leather, Inc			228	0.84%
Costco Wholesale***			257	0.94%
JCPenney Department Store			214	0.78%
Forever 21			160	0.59%
B J's Restaurant & Brewhouse			137	0.50%
All Access Apparel Corp.			138	0.51%
Lifeline Ambulance			130	0.48%
Minson Corporation			125	0.46%
Total 10 Top Employers	4,083	14.38%	1,831	6.71%
Total City Employment (1)	28,400		27,300	

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.

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

	2023-24			2014-15		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Bridge Group Investments II LLC	$ 225,964,111	1	2.86%			0.00%
Metro Heights Montebello LLC	220,995,975	2	2.79%			0.00%
Bimbo Bakeries Usa Inc.	86,815,526	3	1.10%	60,914,887	3	1.18%
Brixmor Montebello Plaza LP	82,612,339	4	1.04%	70,113,856	2	1.36%
Inverg Montebello LLC	66,208,200	5	0.84%			
KK 3A CORP	53,184,807	6	0.67%	45,103,432	4	0.88%
Somerset Apts LLC	50,587,220	7	0.64%	42,933,861	5	0.83%
COMREF So Ca Industrial	48,606,427	8	0.61%	41,252,660	6	0.80%
RREEF America REIT II Corp	42,906,175	9	0.61%	36,414,815	7	0.71%
Montebello Town Center Investors				196,663,241	1	3.82%
Amcor Pet Packaging USA Inc.				29,188,957	10	0.57%
Prologis California LLC				30,329,070	9	0.50%
KIR Montebello LP				32,587,435	8	0.63%
TOTAL TOP 10 TAXPAYERS	877,880,780		12.15%	585,502,214		11.28%
TOTAL CITY TAXABLE VALUE	$ 7,911,461,381		100.00%	$ 5,152,491,993		100.00%

Source: MuniServices an Avenu Insights & Analytics Company

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
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
2023-24	5,218,124	98,511	127,413	5,189,222	2,588,513	222,046	69,014	2,741,545

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
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
2023-24	25,182,582	25,658,377	382,309	3,449,841	284,176	54,957,285

Source: City Financial Statements

City of Montebello
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2014-15	2015-16	2016-17	2017-18	2018-19
Assessed valuation	$ 20,609,967,972	$ 21,223,501,036	$ 22,103,394,800	$ 22,840,364,556	24,213,713,652
Conversion Percentage	25.00%	25.00%	25.00%	25.00%	25.00%
Adjusted assessed valuation	5,152,491,993	5,305,875,259	5,525,848,700	5,710,091,139	6,053,428,413
Debt limit percentage	15.00%	15.00%	15.00%	15.00%	15.00%
Total net debt applicable to limit	772,873,799	795,881,289	828,877,305	856,513,571	908,014,262
Legal debt margin	772,873,799	795,881,289	828,877,305	856,513,671	$ 908,014,262

	Fiscal Year				
	2019-20	2020-21	2021-22	2022-23	2023-24
Assessed valuation	25,572,386,248	26,854,163,688	28,218,124,320	29,621,579,456	31,803,426,484
Conversion Percentage	25.00%	25.00%	25.00%	25.00%	25.00%
Adjusted assessed valuation	6,393,096,562	6,713,540,922	7,054,531,080	7,405,394,864	7,950,856,621
Debt limit percentage	15.00%	15.00%	15.00%	15.00%	15.00%
Total net debt applicable to limit	958,964,484	1,007,031,138	1,058,179,662	1,110,809,230	1,192,628,493
Legal debt margin	$ 958,964,484	$ 1,007,031,138	$ 1,058,179,662	$ 1,110,809,230	$ 1,192,628,493

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 governments 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

Function	Fiscal Year 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Police:										
Arrests	1,642	2,005	2,037	1,648	1,466	1,360	1,179	1,347	1,263	1,152
Traffic violations	2,505	1,418	2,191	2,096	2,446	2,864	4,029	5,894	4,962	4,530*
Parking violations	16,446	16,767	17,507	17,346	15,037	13,617	8,950	10,783	9,867	18,647
Fire:										
Number of calls answered	5,686	6,051	6,494	6,661	6,509	6,071	6,010	6,724	6,782	6,592
Inspections conducted	1,248	1,094	809	1,271	1,237	900	155	875	1,175	2,849
Public Works:										
Street resurfacing (miles)	1.42	5.96	0.47	3.20	0.76	1.03	0.16	2.61	10.14	0.00
Sidewalk repairs (sq ft)	29,632	7,942	3,600	15,042	12,580	11,793	22,118	9,858	39,800	17,100
Potholes repaired	3,774	4,009	7,163	7,317	7,315	8,943	5,232		536	417
Storm drains cleaned	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,091
Parks and Recreation:										
Number of recreation classes	160	192	214	268	284	214	10	226	226	252
Number of facility rentals	3,180	3,438	3,428	3,589	3,589	3,437	0	1,083	2,026	3,576

Source: City Finance Department

* Estimated Amount

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

Function	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2023-24
Police:									
Police Stations	1	1	1	1	1	1	1	1	1
Fire:									
Fire Stations	3	3	3	3	3	3	3	3	3
Public Works:									
Street (miles)	125	125	125	125	125	125	125	125	125
Street Lights	3,682	3,682	3,683	4,718	4,725	4,725	4,725	4,725	4,725
Traffic Signals	81	79	79	79	80	80	80	80	80
Parks and Recreation:									
Parks	7	7	7	7	7	12*	12*	12*	12*
Community Centers	4	3	3	3	3	6**	6**	6**	6**

Source: City Finance Department

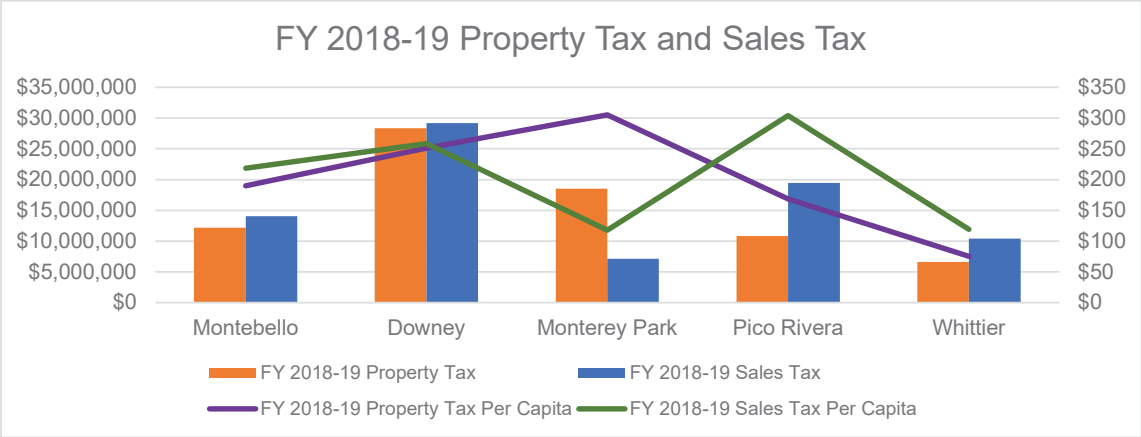
*Includes "mini parks" which were not counted in previous years

**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

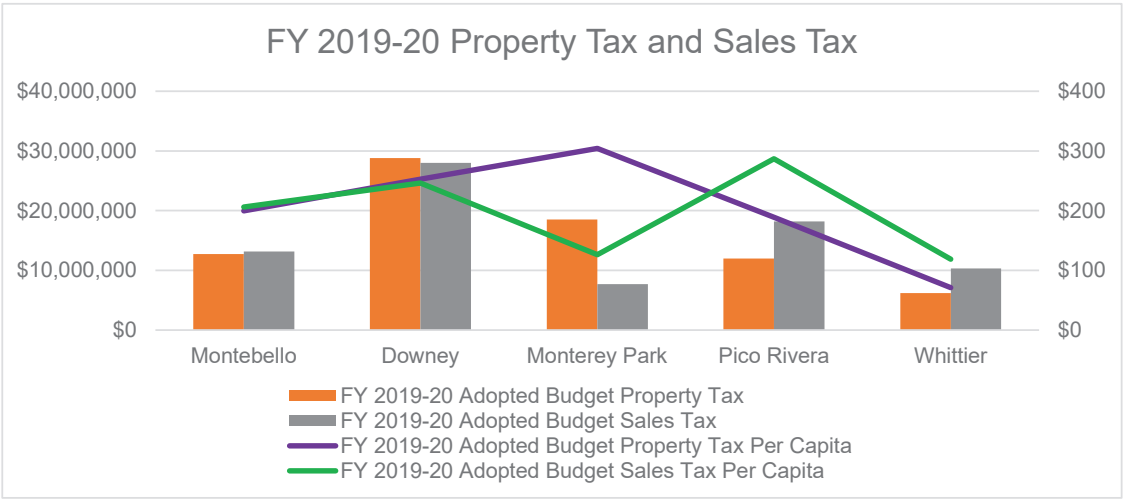
INFORMATION PROVIDED BY DEPARTMENTS

CITY OF MONTEBELLO
Comparative Tax Revenues by Source
Neighboring Cities Included for Comparison
Fiscal Years 2018-19 to 2024-25

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

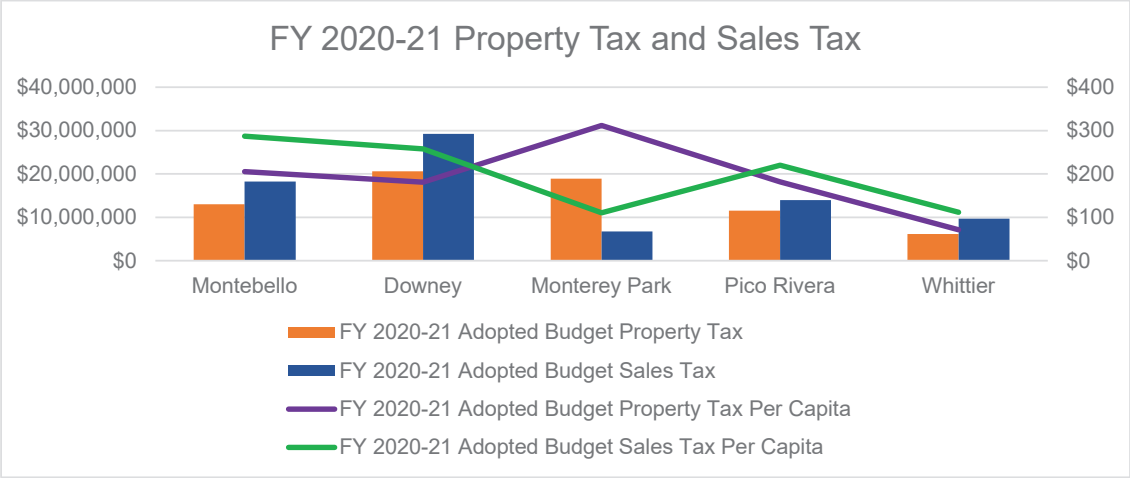


City	FY 2019-20 Actual Property Tax	FY 2019-20 Actual Property Tax Per Capita	FY 2019-20 Population	FY 2019-20 Actual Sales Tax	FY 2019-20 Actual Sales Tax Per Capita
Montebello	$ 12,701,368	$ 199.88	63,544	$ 12,817,884	$ 201.72
Downey	$ 29,832,275	$ 262.77	113,529	$ 27,372,263	$ 241.10
Monterey Park	$ 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

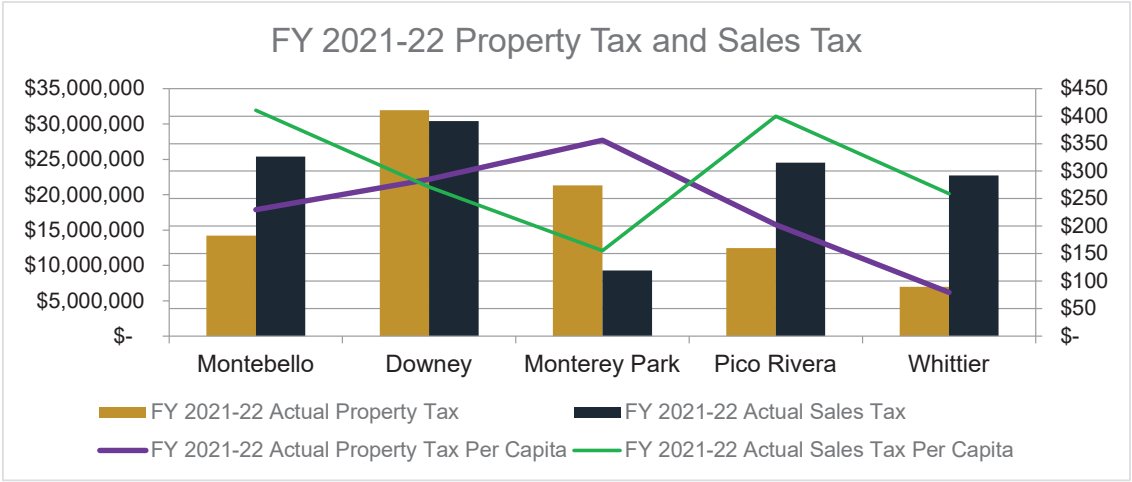


CITY OF MONTEBELLO
Comparative Tax Revenues by Source
Neighboring Cities Included for Comparison
Fiscal Years 2018-19 to 2024-25

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

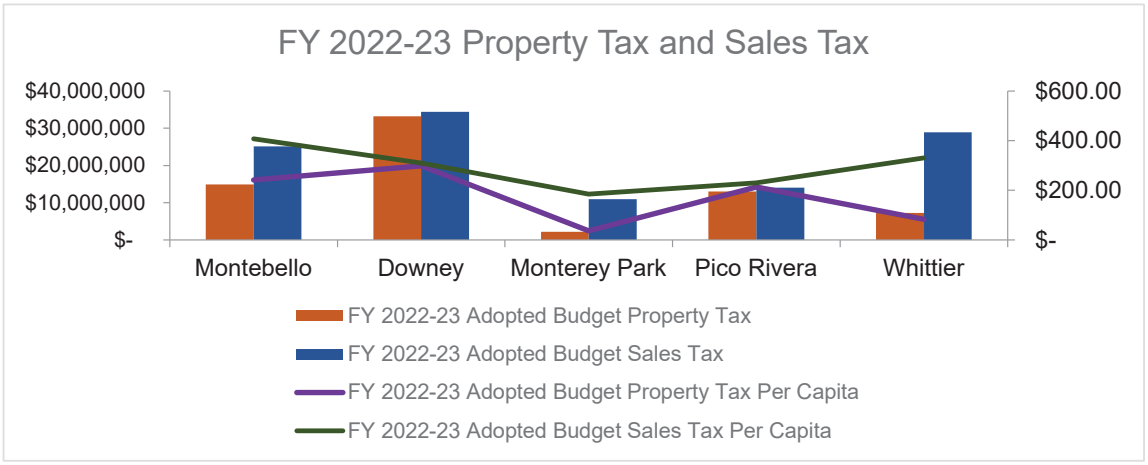


City	FY 2021-22 Actual Property Tax	FY 2021-22 Actual Property Tax Per Capita	FY 2021-22 Population	FY 2021-22 Actual Sales Tax	FY 2021-22 Actual Sales Tax Per Capita
Montebello	$ 14,195,130	$ 229.68	61,804	$ 25,378,979	$ 410.64
Downey	$ 31,934,273	$ 284.93	112,078	$ 30,411,728	$ 271.34
Monterey Park	$ 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

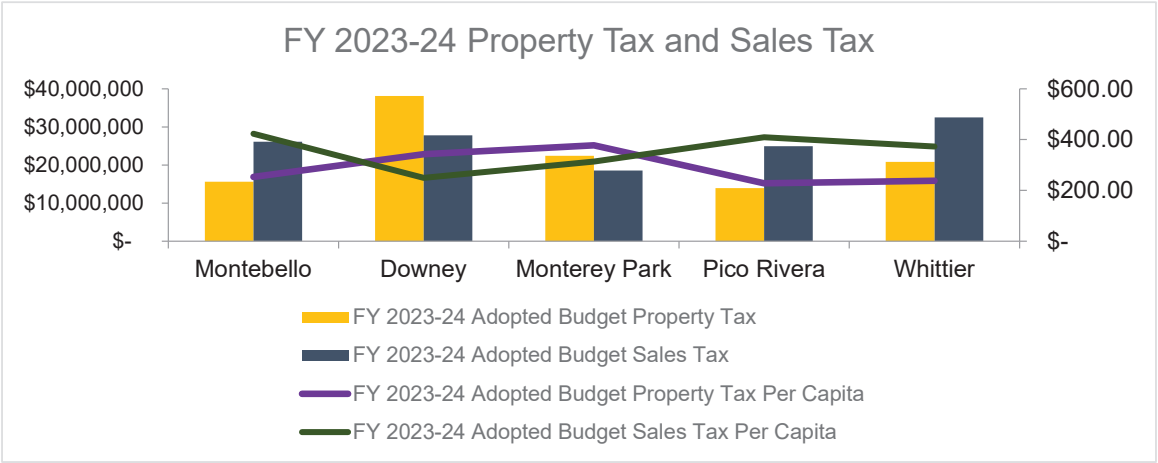


CITY OF MONTEBELLO
Comparative Tax Revenues by Source
Neighboring Cities Included for Comparison
Fiscal Years 2018-19 to 2024-25

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

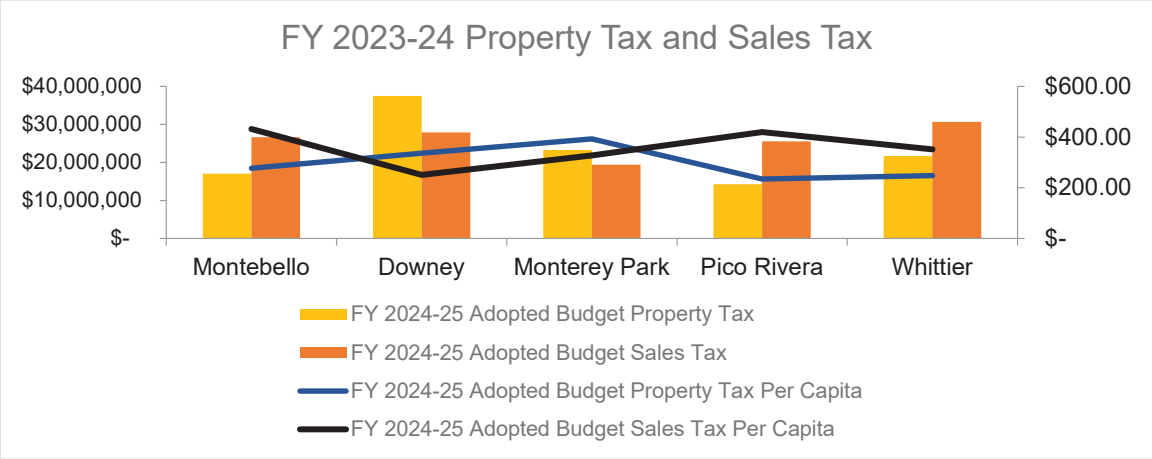


City	FY 2023-24 Adopted Budget Property Tax	FY 2023-24 Adopted Budget Property Tax Per Capita	FY 2023-24 Population	FY 2023-24 Adopted Budget Sales Tax	FY 2023-24 Adopted Budget Sales Tax Per Capita
Montebello	$ 15,612,800	$ 253.27	61,645	$ 26,085,000	$ 423.15
Downey	$ 38,085,000	$ 342.30	111,261	$ 27,755,000	$ 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	$ 20,791,000	$ 238.18	87,291	$ 32,510,000	$ 372.43



CITY OF MONTEBELLO
Comparative Tax Revenues by Source
Neighboring Cities Included for Comparison
Fiscal Years 2018-19 to 2024-25

City	FY 2024-25 Adopted Budget Property Tax	FY 2024-25 Adopted Budget Property Tax Per Capita	FY 2024-25 Population	FY 2024-25 Adopted Budget Sales Tax	FY 2024-25 Adopted Budget Sales Tax Per Capita
Montebello	$ 17,060,000	$ 276.75	61,645	$ 26,625,000	$ 431.91
Downey	$ 37,470,000	$ 336.78	111,261	$ 27,905,000	$ 250.81
Monterey Park	$ 23,292,714	$ 392.87	59,288	$ 19,396,608	$ 327.16
Pico Rivera	$ 14,299,086	$ 234.51	60,975	$ 25,567,451	$ 419.31
Whittier	$ 21,631,000	$ 247.80	87,291	$ 30,696,000	$ 351.65



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 day-to-day services that 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 The trends and forecasts described here inform the three-year forecast included in this budget document. In addition, the major Special Revenue categories of road repair and maintenance and Transit operations will also be described and discussed.

General Fund Revenue Categories[1]

The five largest sources of General Fund operating revenue are Sales Tax, Property Tax, Licenses and Permits, Charges for Services and Other Revenue – in that order. 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

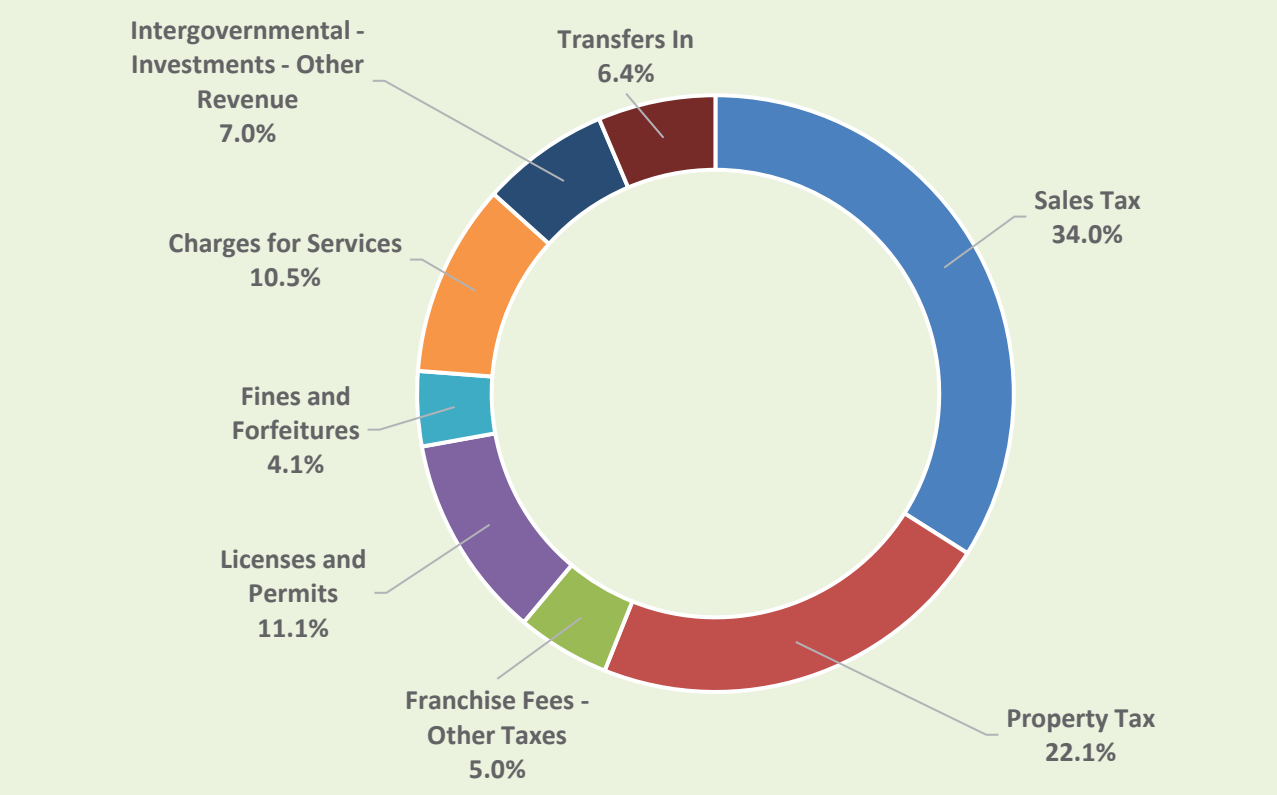
The table below presents all the major categories of revenue for the General Fund, with actuals from Fiscal Years 2021-22 to 2023-24 and adopted budgets for Fiscal Years 2024-25 and 2025-26. The last column is the variance between the adopted Fiscal Year 2024-25 and 2025-26 budgets.

[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 eighty-five percent of revenue in FY 2025-26*

City of Montebello
Revenue Descriptions and Analyses
General Fund and Other Fund Sources

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED BUDGET	2025-26 ADOPTED BUDGET	VARIANCE $
SALES TAX	25,378,979	25,126,900	25,658,377	26,625,000	28,700,000	2,075,000
PROPERTY TAX	14,195,128	14,875,000	17,373,671	17,060,000	18,635,200	1,575,200
OTHER TAXES	631,085	625,000	666,485	660,000	665,000	5,000
FRANCHISE TAXES	2,300,508	2,445,000	3,449,842	3,325,000	3,599,000	274,000
LICENSES AND PERMITS	8,239,936	6,868,000	7,897,407	7,548,000	9,335,000	1,787,000
FINES AND FORFEITURES	2,499,502	2,920,000	3,034,337	3,140,000	3,425,000	285,000
INVESTMENT INCOME	16,846	124,000	723,374	520,000	530,000	10,000
INTERGOVERNMENTAL	6,311,327	12,000	4,902,930	15,000	65,000	50,000
CHARGES FOR SERVICE	7,248,267	7,720,800	8,470,350	8,372,600	8,826,700	454,100
OTHER REVENUE	2,962,046	3,869,100	17,259,240	4,698,000	5,282,600	584,600
TRANSFERS IN	3,637,348	4,100,000	6,666,044	4,700,000	5,383,600	683,600
	73,420,972	**68,685,800**	**96,102,057**	**76,663,600**	**84,447,100**	**7,783,500**

The pie chart below shows these major revenue categories and their relative percentage of the $84.447 million in total General Fund revenue for FY 2025-26:



Sales Tax

The single largest source of revenue to the General Fund is sales tax, estimated to be $28.700 million for Fiscal Year 2025-26 (34.0% of total General Fund revenue). This amount is comprised of three separate and distinct sources of sales tax: 1% Bradley Burns, the Montebello 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 2025-26, it is estimated to bring $17.000 million to Montebello. This fiscal year represents the sixth 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 $10.500 million in the current fiscal year. The $1.200 million in sales tax from the Monterey Park Marketplace is from the sales tax sharing agreement between Montebello and Monterey Park.

The table below presents six years of data for all three sales tax sources[2]:

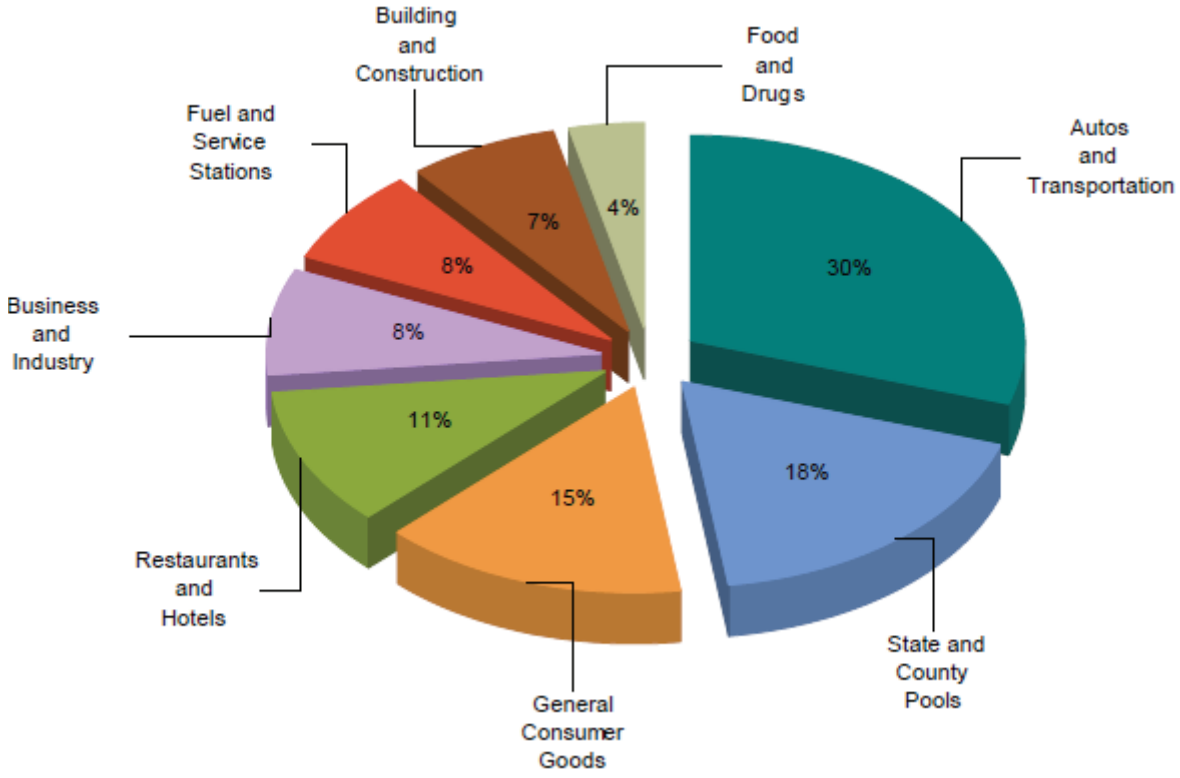
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 ADOPTED BUDGET	2025-26 ADOPTED BUDGET
1% Bradley Burns	13,507,132	14,617,152	14,851,025	14,447,805	15,525,000	17,000,000
Monterey Park Marketplace	1,064,486	1,378,534	1,525,665	1,122,969	900,000	1,200,000
Measure H	7,698,629	9,383,293	9,974,915	10,087,603	10,200,000	10,500,000
SALES TAX TOTAL	**22,270,247**	**25,378,979**	**26,351,605**	**25,658,377**	**26,625,000**	**28,700,000**

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).

More positive trends have been seen in sales tax activity beginning in FY 2021-22, as the table above shows. The growth in total sales tax in FY 2025-26 is projected to be 7.8% over the FY 2024-25 adopted budget. Bradley Burns sales tax has more than recovered from the FY 2019-20 pandemic impacted amount – projected to be 46.3% higher in FY 2025-26 vs FY 2019-20.

[2] The Measure H transaction and use tax was first collected beginning July 1, 2020.

Montebello is fortunate to have a diverse sales tax base. Based on the most recent data available (1st quarter 2025), the pie chart below presents the relative percentage each major industry group in the City comprises of the total sales tax base (as calculated by total sales tax received in a given quarter and the amount produced by each major industry group):



The City's retail base has been bolstered in recent years by the addition of large and small businesses, each contributing to total sales tax revenue. For FY 2025-26, the City is projecting additional sales tax from Tesla (opened November 2024) and Topgolf (opened May 2024) In addition, there are numerous small businesses that have opened in the past twelve months that contribute sales tax revenue as well. On the horizon, projected to open in the next 18-24 months, are new dining and entertainment options at the Montebello Marketplace. The City's Economic Development team (housed in the Community Development Department) continuously markets Montebello to businesses in all sectors, helping bolster the local economy and further diversify the City's retail "pie."

Property Tax

The City is projected to receive $18.635 million in property tax revenue in FY 2025-26 (from all sources), 22.1% of total General Fund revenue. 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:

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 ADOPTED BUDGET	2025-26 ADOPTED BUDGET
Secured Property Tax	4,550,175	4,662,929	4,953,607	5,483,163	5,443,000	5,550,000
Residual Property Tax	1,366,604	928,417	1,602,639	2,604,503	1,686,000	2,571,700
Property Tax In-Lieu of VLF	7,238,433	7,629,793	7,997,213	8,594,708	9,025,000	9,600,000
TOTAL	**13,155,212**	**13,221,139**	**14,553,459**	**16,682,374**	**16,154,000**	**17,721,700**

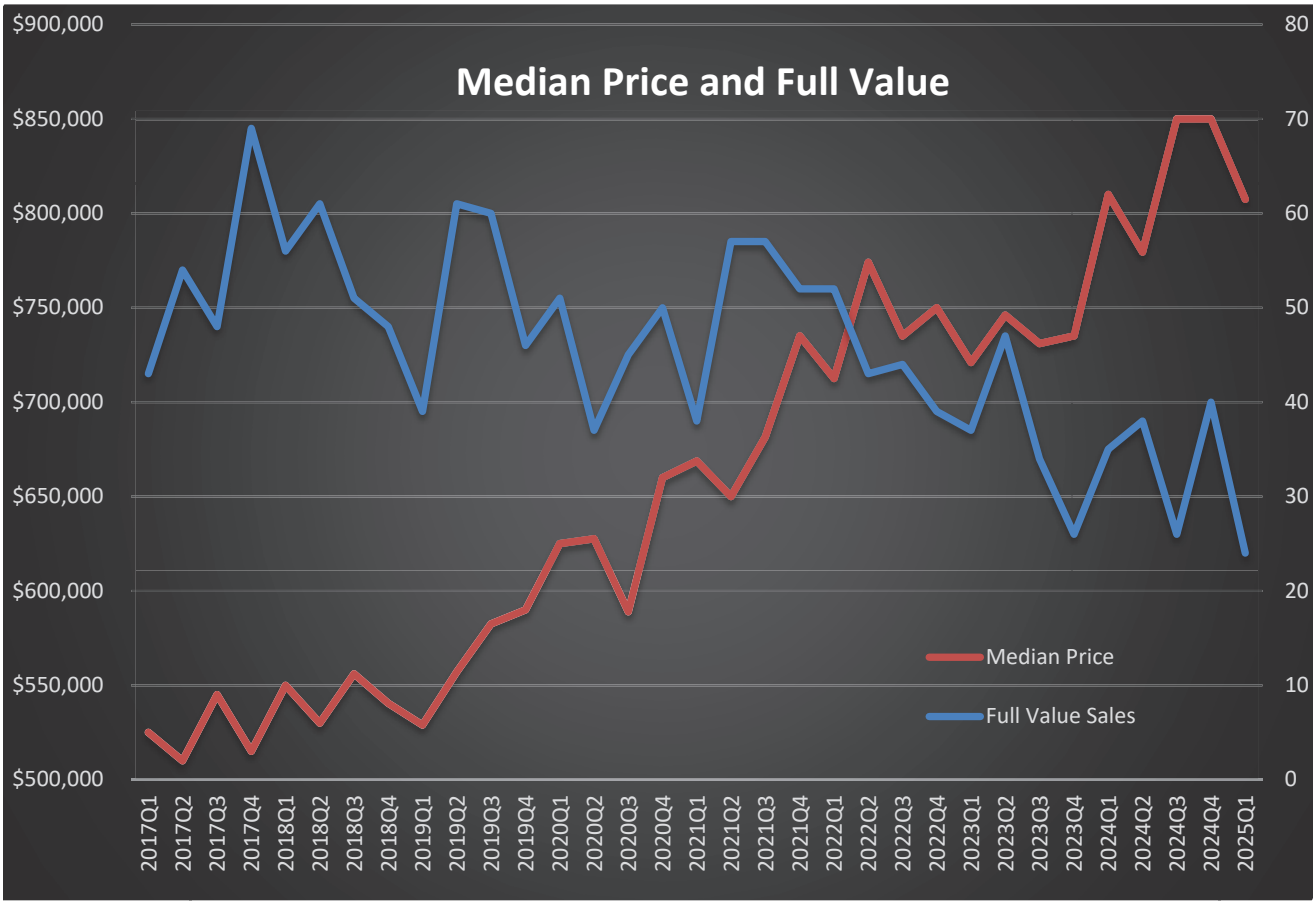
The largest share is from "In-Lieu of VLF" revenue. This source of property tax was created in 2005 as part of the State's "triple-flip" scheme devised to swap different sources of revenue to help fund schools. Cities no longer receive Motor Vehicle License Fee revenue, instead receiving property tax "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 $9.600 million forecast is more than the City receives from typical secured property tax.

The $5.550 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 taxable assessed value in the City is up 4.97% in FY 2024-25 when compared to FY 2023-24. Total net taxable value of all property in the City (residential, commercial, industrial, etc.) grew by $394.947 million, to a total of $8.346 billion (property tax roll for FY 2024-25, which determines revenue for FY 2025-26), with the largest category being residential property.

The median price of a single family residential home in Montebello is $807,500 (1st Quarter 2025 sales data). Full value sales totaled 139 for calendar year 2024, with 24 occurring in the first quarter of 2025. 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 2025 (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 $2.572 million forecast will be received in the current fiscal year, based on recent trends.[3]

[3] 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 were retired, which will translate into more residual revenue flowing to the General Fund in FY 2025-26 and beyond.

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 $885,700 increase in residual property tax revenue from FY 2024-25 is due primarily to the Metro Heights 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 $9.335 million in FY 2025-26. 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:

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 ADOPTED BUDGET	2025-26 ADOPTED BUDGET
Licenses and Permits	6,105,526	6,342,000	8,239,936	7,897,227	7,548,000	9,335,000

The single largest source of revenue in this category is from Business License. It is anticipated that this activity will bring in about $3.125 million in FY 2025-26. The City improved Business License administration abilities when it contracted with HdL Companies to fully 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.

Since HdL began fully administering the business license program, revenue has increased 8.3% (FY 2020-21 to FY 2025-26) The table below shows prior year actuals, last year's budget and current year budget:

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 ADOPTED BUDGET	2025-26 ADOPTED BUDGET
Business Licenses	2,885,152	2,707,999	2,945,629	2,832,781	3,050,000	3,125,000

It is anticipated that the revenue from this source will remain consistent in the $3.1 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 and plan check related revenue. Looking at recent trends for building, plumbing, electrical, mechanical and other permits, as well as plan check fees, actuals have been elevated in recent 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 five fiscal years has been up considerably compared to prior years. For example, Building Permit revenue in FY 2020-21 was $628 thousand, compared to a projected $1.800 million for FY 2025-26.

Another dramatic and positive change in development related revenue is Plan Check fees. The $1.300 million projected for FY 2025-26 is over four times the amount received in FY 2020-21. The increase is due to additional construction activity related to the Metro Heights development, and a more favorable agreement with the City's third party plan check review consultant. In FY 2024-25, the agreement was re-negotiated and the firm now splits plan check revenue 60% / 40% -- with the City receiving 40%. The prior agreement was an 85% /15% split.

The challenge in building the FY 2025-26 budget was to not overstate the near-term bump in revenue from 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). While Metro Heights related development revenue will taper off as more units are completed, the updated and more favorable revenue sharing split with the City's third party plan check consultant will continue through the life of the agreement. This will help with smoothing out annual revenue and allow the City to take advantage of general development activity.

Another positive impact to License and Permit revenue is the cost recovery (i.e., fee study) currently being finalized. It is anticipated that the updated fees will be presented to the City Council in Summer 2025. This would allow an adjustment of fees to more fully recover the costs of providing the service. The latter half of FY 2025-26 will most likely see an improvement in revenue from the adjusted fees.

Another important revenue source is Cannabis related License and Permit Revenue. While it represents a relatively small amount, accounting for only 1.45% of total General Fund revenue ($1.225 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 $1.225 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. However, some operators have not made regular payments, which makes forecasting this source of revenue difficult. Moreover, some operators have ceased business, finding the current retail cannabis environment difficult to navigate.

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. So much so that several have had their permits and businesses licenses revoked and they no longer do business in Montebello. Some of the existing operators are in arrears on monies owed to the City, per their development agreements. Therefore, accurate projections of revenue in this category are extremely difficult, and staff have projected conservatively knowing that regular remittances have yet to occur in any given fiscal year, and that trend will continue in FY 2025-26 and beyond.

Charges for Services

This category of revenue is projected to bring in $8.827 million in FY 2025-26. 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:

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 ADOPTED BUDGET	2025-26 ADOPTED BUDGET
Charges for Services	5,770,641	7,248,267	7,994,061	8,470,609	8,372,600	8,826,700

The single largest source of revenue in Charges for Services is the $4.898 million for residential 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 a recently approved franchise agreement (effective February, 2025), is annualized and placed on residential property tax bills. Per the franchise 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 $4.898 million can be found in the FY 2025-26 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 that this service will provide $800,000 in revenue for FY 2025-26.

Another significant source of revenue is the $425,000 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. These cities remit the charges to the City of Glendale, which is the lead

agency in the Interagency Communications Interoperability (ICI System) Joint Powers Authority (JPA) of which Montebello is a member. The ICI System then remits those fees to the City of Montebello on an annual basis.

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 $475,000 in combined lease revenue from billboards along Telegraph Boulevard, facing Interstate 5, billboards located throughout the City, and a new electronic billboard along the frontage road of State Route 60.

The host of community services classes and programs contribute over $408,000 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.

As noted in the “License and Permits” section above, the cost recovery study being finalized by Summer 2025 will increase the revenue to the “Charges for Services” category. The fee study will adjust cost recovery rates as well as adjust other charges to market rates. The latter half of FY 2025-26 will most likely see additional revenue from the updated fees.

Fines and Forfeitures

This category is projected to bring $3.425 million to the General Fund (4.1% of total revenue). The largest source of revenue ($2.100 million) is from vehicle code fines. This is revenue from traffic enforcement (e.g., speeding tickets). There is an additional $1.250 million projected in parking fines. Impounded vehicles are projected to contribute another $75,000 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.

Furthermore, in FY 2024-25, parking violation payment options were expanded to make it easier to pay the tickets. Since then, revenue collection has improved, which lead to the increase in projected parking revenue from $725,000 to $1.250 million, year-over-year.

Transfers-In (Non-Operating)

Typically, non-operating revenue represents transfers in from other funds for cost reimbursement or other purposes. For FY 2025-26, this category represents 6.4% of General Fund revenue, or $5.384 million. The largest single source of non-operating revenue is the $4.994 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 for coverage of retirement expenses.

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., retirement related expenses 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 2025-26, 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 ($3.843 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 $3.843 million in FY 2025-26 is a 3.8% increase over the $3.701 million charged in FY 2024-25. Subsequent budgets will make adjustments to the "overhead charge" based on variables such as change in wages, increase in number of invoices and purchase 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[4]

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:

[4] 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 $1.664 million in RMRA revenue (Fund 201) in Fiscal Year 2025-26. (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 $2.342 million in FY 2025-26 and is recorded in Fund 202 and restricted for Montebello Bus Lines uses.)

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 $2.557 million in traditional Gas Tax and $1.900 million in RMRA/SB1 revenue will be spent on various capital projects and allowed Maintenance and Operations (M&O) expenses in FY 2025-26. (The Capital Improvement Program budget section in this budget book provides detail on the projects funded with these sources of revenue.)

Los Angeles County Metropolitan Authority (Metro) Local Return Funds

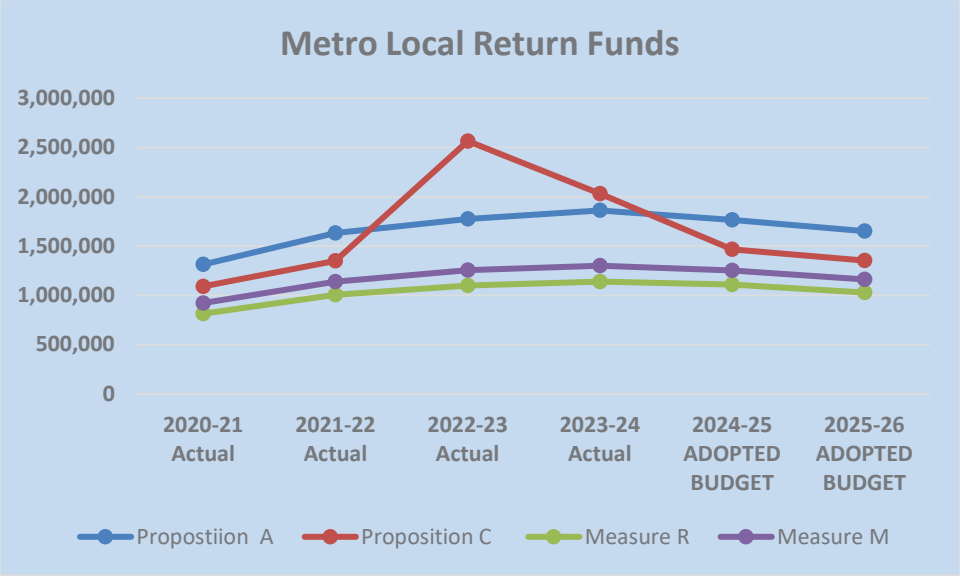
In the County of Los Angeles, there are four, one-half (1/2) cent sales tax measures that have been approved by voters over the past forty years to finance countywide transit developments and operations. These programs are administered by the Los Angeles County Metropolitan Transportation Authority (Metro). 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, paratransit 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 table and graph below shows revenue from all four LRF sources for FY 2020-21 through FY 2025-26:

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 ADOPTED BUDGET	2025-26 ADOPTED BUDGET
Propostiion A	1,312,714	1,632,172	1,775,815	1,860,933	1,763,900	1,652,000
Proposition C	1,090,875	1,348,800	2,564,932	2,031,030	1,465,200	1,353,800
Measure R	813,324	1,005,649	1,100,605	1,138,985	1,109,700	1,026,600
Measure M	921,594	1,138,635	1,254,452	1,300,229	1,253,500	1,159,500



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 is being utilized 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 in FY 2025-26, paving additional residential streets as well as improving arterial and other major streets in the City. The adopted FY 2025-26 CIP budget contains funding for "Paving the Way" projects (see CIP section in this budget book for details).

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 can 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 $1.652 million in Proposition A (Fund 210), $1.354 million in Proposition C (Fund 215), $1.027 million in Measure R (Fund 220), and $1.160 million in Measure M (Fund 222) revenue. Debt service on the 2019 Series A, B, C bonds will utilize a portion of the annual revenue from Proposition C, Measure M and Measure R funds: $709,000 for Proposition C, $598.700 for Measure M and $531,100 for Measure R. Funds remaining after debt service 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 2025-26.)

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 -- $6.053 million for FY 2025-26.

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. Total revenue for FY 2025-26 used to support MBL's operations is $31.876 million. Revenue from Metro accounts for 91%, or $28.975 million. The $31.876 million in operating revenue is distinct from the myriad grants received from the Federal Transportation Authority (FTA) that is recorded in Fund 270. The FTA funding is utilized for large capital projects and the purchase of new buses.

Charges for Services revenue for FY 2025-26 is forecasted to be $2.071 million. This category is comprised primarily of bus fare revenue, $1.600 million. This source of revenue was drastically and negatively impacted by the pandemic and has been recovering over the past four fiscal years. Early in the pandemic (Spring and Summer, 2020), fare collection was suspended, as riders loaded from the rear of buses 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, with a slight drop in FY 2024-25 to $1.558 million.

The largest source of operating revenue for the Transit Department is Operating Grants, totaling $28.975 million for FY 2025-26. 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 $6.053 million towards operations, with Proposition C providing over $4.041 million for various purposes: security, operating, etc. Measure R and Measure M provide over $8.019 million in total towards Transit operations. Finally, there is $8.581 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 2025-26 it is estimated the City will receive $2.342 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.

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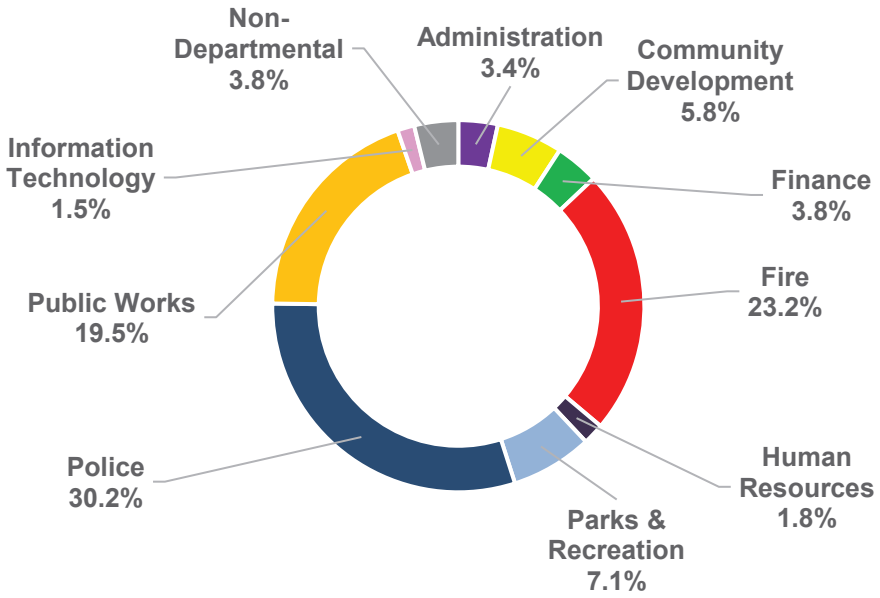
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City of Montebello
Expenditure Descriptions and Analyses
General Fund and Other Fund Sources

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, vehicle maintenance, 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 2025-26:



[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 2025-26. 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 Actuals	2024-25 ADOPTED BUDGET	2025-26 PROPOSED BUDGET
Regular Salaries	20,550,698	21,891,867	25,462,584	28,686,072	27,445,500	26,664,500
Pat-Time Salaries	1,577,441	1,745,790	1,907,871	2,210,633	2,054,200	2,127,800
Overtime	4,185,392	4,409,339	5,049,506	5,808,979	5,129,700	5,072,900
Benefits	6,199,045	5,982,562	6,749,111	7,176,821	7,151,900	8,186,900
Special Pays				-	-	4,905,400
Retirement	4,273,098	4,500,337	5,038,852	5,607,210	5,486,000	6,006,300
Supplies	1,695,288	2,211,538	4,161,881	5,386,058	2,553,800	2,712,400
Equipment	5,664,355	651,300	748,186	1,411,979	599,900	1,157,600
Contract Services	14,060,472	15,344,808	18,666,026	18,419,813	17,126,300	17,786,800
Utilities - Fuel	3,995,454	4,160,871	4,537,448	4,444,102	4,544,400	4,948,300
Vehicle Maint	470,896	461,734	689,612	858,974	565,700	780,400
Miscellaneous	916,628	197,018	506,154	1,200,309	163,400	274,000
Transfers	471,300	-	3,613,179	856,748	-	-
Debt Service - Rent - Notes	2,192,738	3,168,091	2,429,925	2,555,962	3,255,100	2,554,100
Miscellaneous Other	1,251,629	676,315	510,055	301,076	25,000	75,000
Capital	1,880,067	914,063	145,258	959,839	-	300,000
	69,384,501	**66,315,633**	**80,215,648**	**85,884,575**	**76,100,900**	**83,552,400**

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 for FY 2025-26:

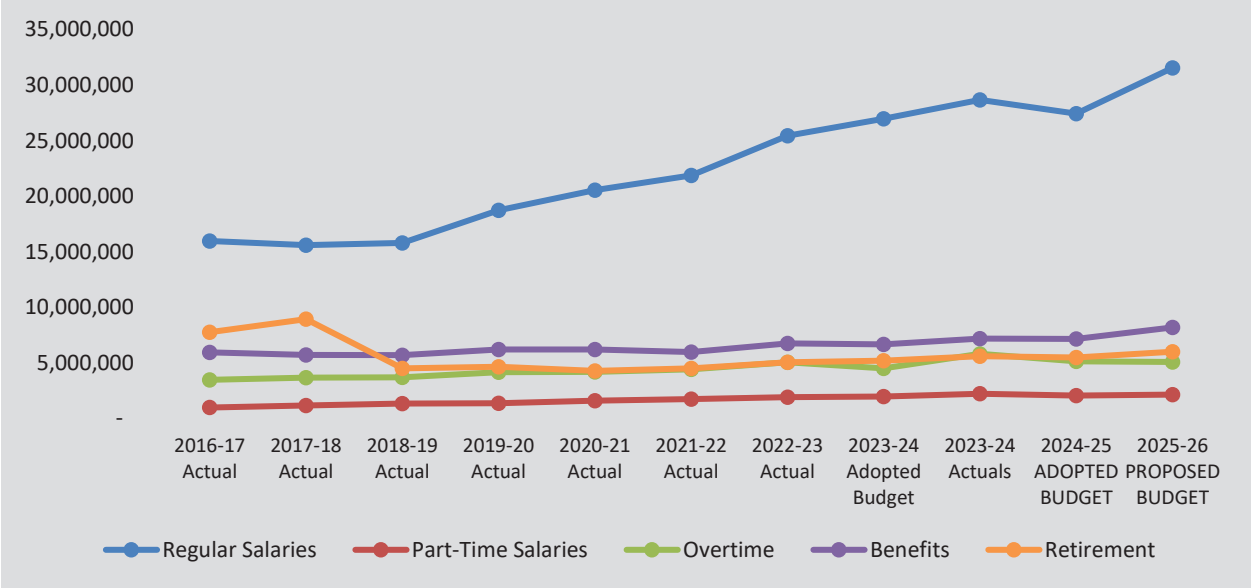
	2025-26 Adopted Budget	% of Budget
Salary and Benefits	52,963,800	63.4%
Maintenance Operations	27,659,500	33.1%
Debt and Lease Payments	2,929,100	3.5%
	83,552,400	**100%**

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 63% of the FY 2025-26 adopted budget is dedicated to paying for staffing: salaries, health benefits, overtime, retirement expenses (CalPERS),[2] etc. Maintenance and Operations is 33.1% with the remaining 3.5% for debt and lease payments.

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, special pays 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:



The upward trend in Regular Salaries is from three primary reasons: 1) the addition of full-time positions over the last five budget years; 2) salary adjustments from labor negotiations culminating in new Memoranda of Understanding (MOU) approved in May, 2022, with updated Police agreements approved in 2023 (Montebello Police

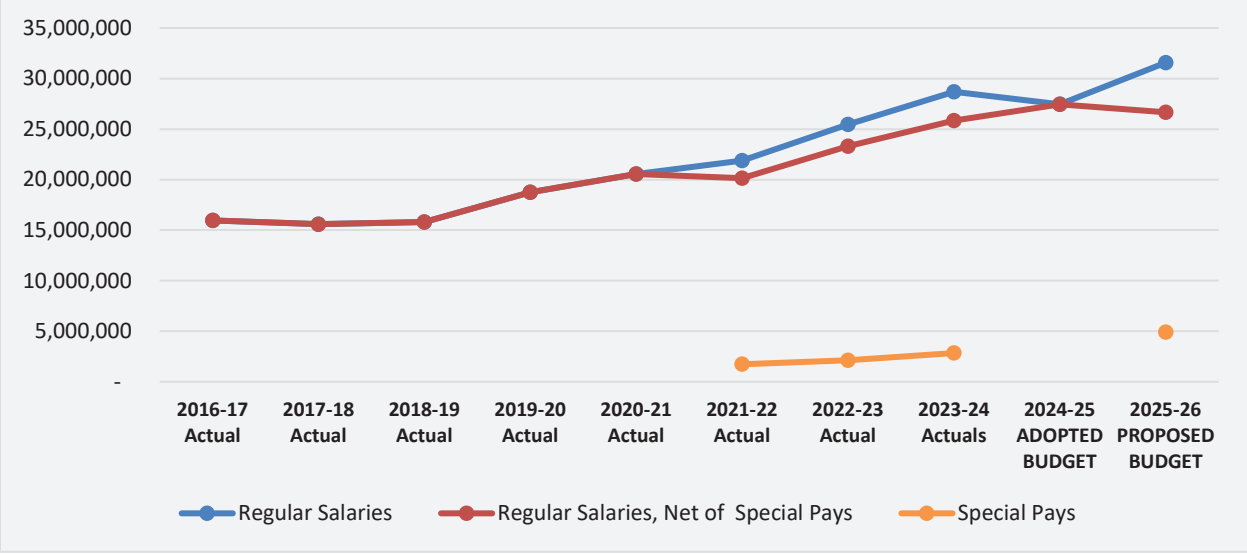
[2] As noted in the "Revenue Descriptions" section of this budget book, the General Fund is reimbursed from the Retirement Fund for all PERS related expenses.

Management Association) and 2024 (Montebello Police Officers Association). (Note: New labor agreements have been approved for all Fire personnel and Transit employees as of June 2025. The impact of these new MOUs will be shown in subsequent fiscal year budgets.); and 3) Changes to "special pays" and creation of separate "vacation, sick and holiday" leave banks.

These changes created new and improved existing "special pays" such as education incentives (i.e., additional pay for having a bachelor's degree or specific Fire or Police certifications), shift differentials, special assignment pays, longevity, etc. Also, the creation of specific leave banks with the provision that unused holiday pay is cashed out annually increased salary related expenses.

The chart below shows, beginning in FY 2021-22, the amount of special pays specifically. Prior to FY 2024-25, all special pays (e.g., longevity, education incentive, shift differential, special assignments, etc.) were recorded to the same object code as full-time salaries. Going forward, new object code were created to better track the impact of all special pays. The graph shows (red line) the trend of regular salaries without the special pays. The orange line represents the special pays.

The upward trend of full-time salaries continues, primarily for the first two reasons described above: additional positions over the last five fiscal years and improved wages and benefits through multiple new MOUs beginning in May, 2022.



From FY 2016-17 to 2019-20 regular salary expenses averaged $16.530 million per year. The succeeding two fiscal years (2020-21 and 2021-22) – reflecting a time of organizational expansion – saw regular salaries average $21.221 million per year. For Fiscal Years 2022-23 through 2025-26 (two years of actuals and two years of adopted budgets), the average was $28.291 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). The third reason – improved and new special pays coupled with leave payouts – also contributes to the steeper slope of full-time wages.

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 – to provide improved service to the public, with added stability and professionalism a positive offshoot.

The FY 2025-26 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).

During development of the FY 2025-26 budget, negotiations with seven of the City's ten labor groups were ongoing. As of the adoption of the budget, negotiations with three of the groups had been completed, with new MOUs for 2025-2028 approved for Montebello Firefighters Association (MFA), Montebello Fire Management Associations (MFMA) and Transit's bus operators, mechanics and service workers union (SMART-TD, Sheet Metal, Air, Rail and Transit).

Because of the nature of negotiations, the full impact of new MOUs has not been included in the adopted FY 2025-26 budget. Staff will monitor wage and benefit impacts from the approved MOUs and estimate expenses for the remaining MOUs still under negotiation. Subsequent budgets will include the full impact of all approved MOUs in the expenditure projections.

Prior to the expiration of seven of the ten MOUs as of June 30, 2025, other associations had subsequent MOUs approved, with those impacts included in the FY 2025-26 budget. As noted above, changes seen in FY 2022-23 were from updated MOUs that were approved over several City Council meetings in April, May 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 MPOA MOU approved in 2023 was only for one year, and a subsequent three year agreement was approved in 2024 (2024-2027).

Fiscal Years prior to 2025-26 include the impacts of all these updated and approved MOUs, and the increase to wages, benefits and special pays can be seen in actuals from FY 2022-23 to 2023-24 and the adopted FY 2024-25 budget (see charts above).

The focus of the 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

[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.

reached market rate – as determined by the survey of the twelve cities – by July, 2022 (FY 2022-23), with all remaining positions reaching market by July, 2023 (FY 2023-24).

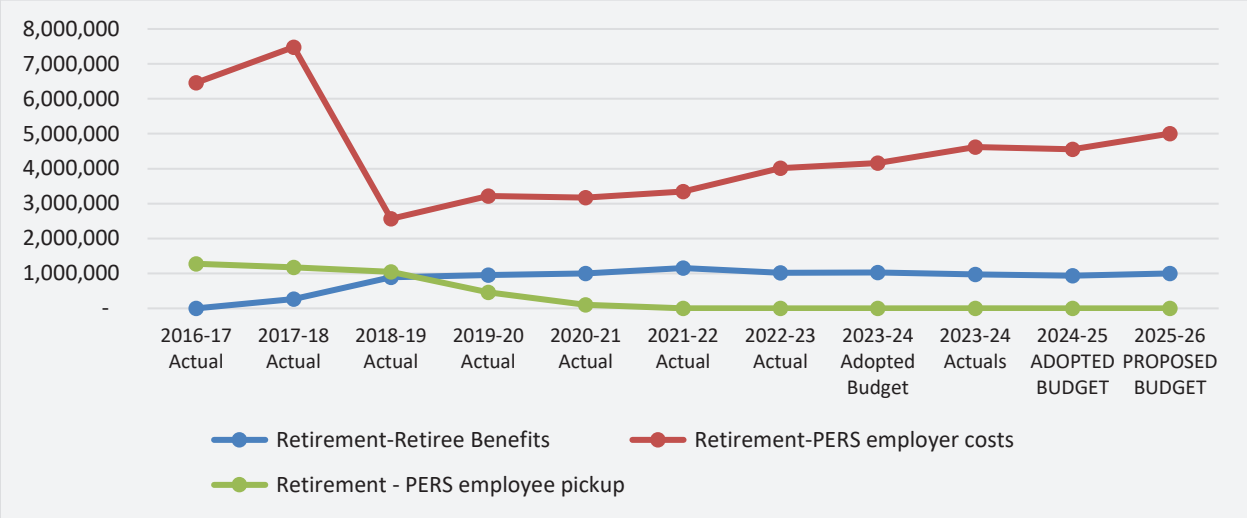
Given the unique nature of the labor negotiations of Spring 2022, traditional, across the board cost of living adjustments were not implemented. Depending on the job classification, salaries would be adjusted accordingly. The study found some positions were more than twenty percent (20%) behind market, 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 requiring 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 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, adjusted annually).

Retirement 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 Montebello 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 pays for its share of pension related costs directly and does 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 increase when comparing FY 2025-26 to prior years (10.0%, or $453,600 vs. the FY 2024-25 adopted budget). The entire cost will be transferred from the Retirement Fund (Fund 205), reimbursing the General Fund. As noted above, all employees pay their share of employee PERS retirement costs: either 8% for miscellaneous or a total of 12% for safety. Even though 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 and 2.7% at 57 for Safety) 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 when compared to prior fiscal years.

[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.

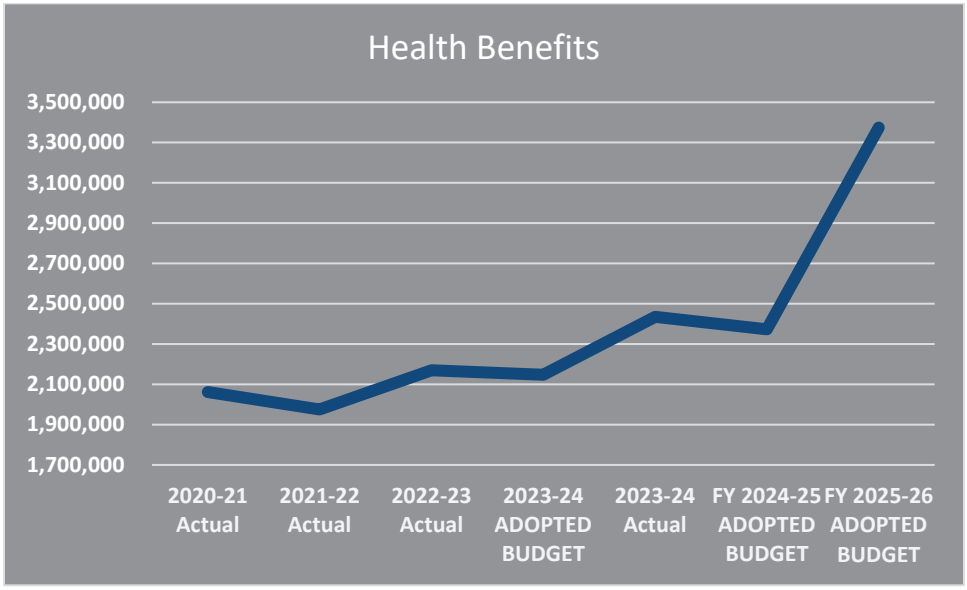
These trends can be seen in the red line in the graph above: a large drop in actual retirement related expenses between FY 2017-18 and 2018-19. Retiree benefit costs are up from FY 2017-18, with recent increases due to a "two-year golden handshake" program initiated in December 2020. That program accelerated retirements, which allowed the City to hold many positions vacant, or fill them with lower cost PEPRA employees – which can be seen in the drop in actual PERS costs between Fiscal Years 2019-20 and 2020-21.

Costs related to retiree health benefits (Other Post-Employment Benefits [OPEB]) are budgeted at $1.000 million for FY 2025-26. 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.

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).

There has been a recent increase to health insurance expenses. The General Fund budget for health insurance is $3.374 million in FY 2025-26, a $1.000 million increase (42%) vs. the FY 2024-25 adopted budget. The table and graph below show the recent history of these expenses:

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 ADOPTED BUDGET	2023-24 Actual	FY 2024-25 ADOPTED BUDGET	FY 2025-26 ADOPTED BUDGET
Health Benefits	2,061,977	1,975,260	2,169,770	2,147,200	2,435,657	2,373,800	3,374,400



The primary reason for this increase is the City's decision to improve this benefit for employees. Effective January 1, 2025, employees enrolled in two or three party health insurance (i.e., Employee +1 or Employee +2 or more plans) began paying less out of pocket for monthly health insurance expenses. The City's contribution towards two and three party plans increased by $360/month and $560/month, respectively, to $1,200/month and $1,650/month.

The employer contribution towards health insurance had not been increased in more than 15 years. This benefit improvement means employees are spending less for insurance, a benefit that increases "take home pay" and helps align the City with other agencies in terms of health benefits contribution amounts.

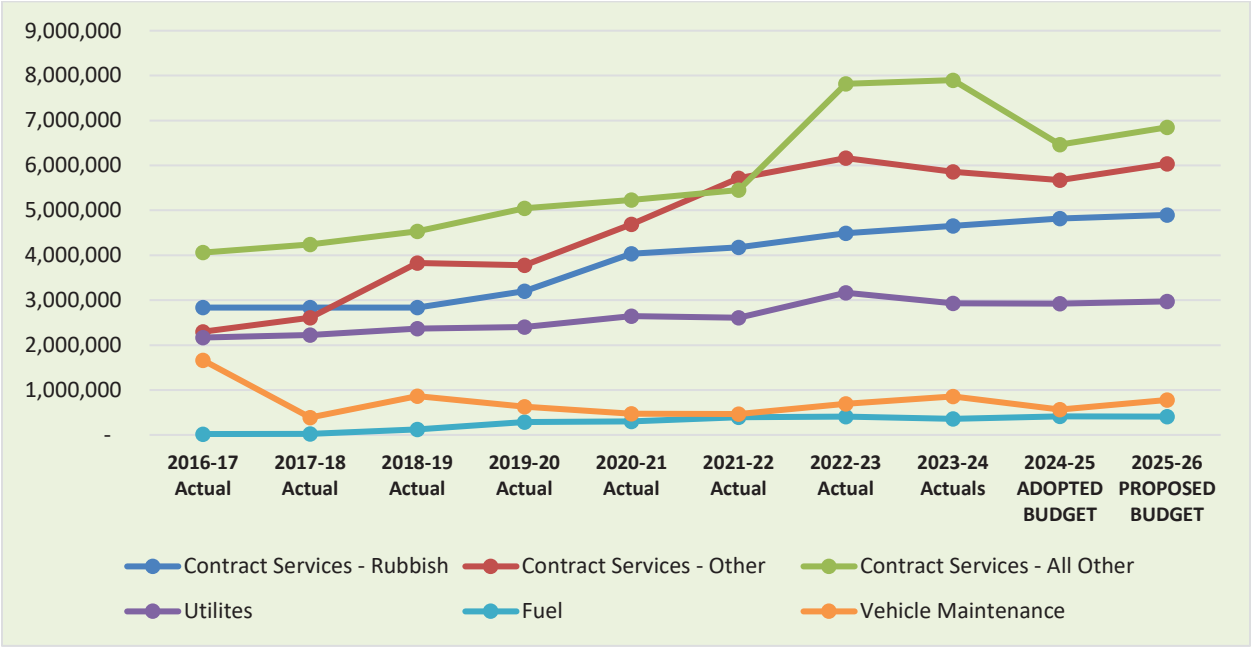
As with any budget, it is a plan and as the fiscal year progresses, unanticipated vacancies and hirings occur. The quarterly budget updates track salary and benefit expenditures and where necessary, adjustments are made to ensure Departments remain within budget.

Maintenance and Operations

More than one-third of the General Fund budget (33.1%) in FY 2025-26 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 (79.3% or $21.944 million out of a total of $27.660 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 26.3% of the total General Fund adopted budget for FY 2025-26 ($21.944 million out of a total of $83.552 million). The table and graph below provide a summary of these major categories:

Expenditure Category	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actuals	2024-25 ADOPTED BUDGET	2025-26 PROPOSED BUDGET
Contract Services - Rubbish	4,034,954	4,175,133	4,491,251	4,657,178	4,814,600	4,898,300
Contract Services - Other	4,689,587	5,718,076	6,163,217	5,856,248	5,671,000	6,039,900
Contract Services - All Other	5,228,368	5,451,535	7,815,513	7,899,469	6,460,700	6,848,600
Utilites	2,643,507	2,611,589	3,165,754	2,932,381	2,922,300	2,972,800
Fuel	298,167	392,460	409,556	357,687	412,700	404,200
Vehicle Maintenance	470,896	461,734	689,612	858,974	565,700	780,400
	17,365,479	**18,810,527**	**22,734,903**	**22,561,937**	**20,847,000**	**21,944,200**



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 the franchise agreement between the City and Athens, annual inflation adjustments are made 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.

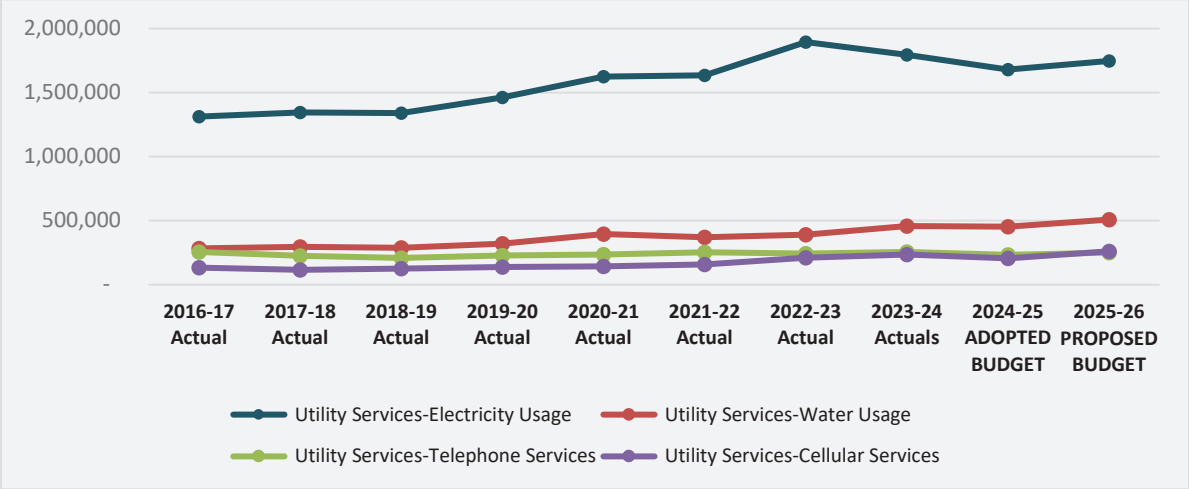
The “Contract Services – Other” category of $6.039 million is the account code utilized for the majority of contract services “Contract – Services - Outside Contracts.” There is a wide variety of contracts that fall within this category: 24/7 Information Technology support, rodent and pest control, HVAC 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 $6.849 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 provides 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 $700,000 for street sweeping and $600,000 for graffiti removal out of the General Fund. 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: $252,500 and $500,000 annually (respectively). Montebello does not have in-house legal services and has budgeted $005,000 in FY 2025-26 for various needs (general legal, employee relations, cannabis, etc.). The City contracts with the County of Los Angelese for sewer maintenance, $600,000 appropriated in FY 2025-26 for these services.

Utility services are comprised of electricity, water, telephone, cellular, gas, internet and cable expenses ($2.973 million). The largest single utility expense is electricity, forecasted to be $1.747 million in FY 2025-26.

The graph below shows the General Fund 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 $404,200 budgeted in FY 2025-26 (i.e., unleaded and diesel). The majority of fuel expenditures are in the Transit Enterprise Fund ($1.624 million). The vehicle maintenance budget of $780,400 covers non-Transit fleet operations, providing upkeep to the various vehicles utilized by City operations. The single largest item is "Vehicle Repair and Service" ($770,200), 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 five 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 $1.450 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 $2.929 million pays for long-term equipment leases, notes, energy efficiency and solar project financing and the General Fund's share of debt issuance. There is a net decrease of $351,000 from FY 2024-25 as one long-term bond was paid off – Lease Revenue Bond Series 2014C – and other leased assets were paid off.

There are two fire engines (KME 2015 and KME 2019) the City leases, with the 2015 fire engine lease payment having ended in FY 2023-24. The remaining $84,000 is for the 2019 lease, with payments ending in FY 2028-29. The Fire Department recently acquired a new Fire Truck, and lease payments began in FY 2024-25. There was a double payment that year, with FY 2025-26 budget including appropriations for the $225,200 annual lease payment.

The General Fund also pays a portion of debt service on 2014 Series A and B 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 $1.018 million, with debt service on Series B ending in FY 2026-27.

There was a new financing charge in FY 2024-25 related to the citywide solar panel installation project. The $689,400 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 2026-27 at the earliest.

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 and leased assets. .

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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

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%.

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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:
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: VI-B-7**
DATE: 11/13/2024

ADMINISTRATIVE POLICY **AUTHORITY: C/ADMIN**

SUBJECT: ENVIRONMENTALLY PREFERABLE PURCHASING AND PRACTICES POLICY (GREEN PURCHASING)

Purpose

The City of Montebello (City) is a consumer of goods and services and the purchasing decisions of its employees and contractors has an impact on the environment. By including environmental considerations in procurement decisions, along with traditional concerns with price, performance and availability, the City can remain fiscally responsible while promoting practices that improve public health and safety, reduce pollution, and conserve natural resources. The purpose of this document is to establish the framework for establishing an environmentally based purchasing program for the City.

City Council Adopted Policy

On November 13, 2024, the City Council adopted a Citywide Environmentally Preferable Purchasing and Practices (EPPP) Policy instructing all departments to implement the Policy for energy conservation and environmental stewardship. To implement the City's "green" initiatives, Departments will be tasked with:

1. Institute practices that reduce waste by increasing product efficiency and effectiveness;

2. Purchase products that minimize environmental impacts, toxics, pollution, and hazards to worker and community safety to the greatest extent practicable; and

3. Purchase products that include recycled content, are durable and long-lasting, conserve energy and water, use agricultural fibers and residues, reduce greenhouse gas emissions, use unbleached or chlorine free manufacturing processes, and use wood from sustainable harvested forests.

To meet this policy's objectives, the following procedures for the procurement of environmentally preferable (or "green)" and energy efficient products and services should be implemented.

Purchasing objectives should include acquisitions that:

- Conserve natural resources;
- Minimize environmental impacts such as pollution and use of water and energy;
- Eliminate or reduce toxics that create hazards to workers and the community;
- Support strong recycling markets;
- Reduce materials that are put into landfills;
- Increase the use and availability of environmentally preferable products that protect the environment;
- Encourage manufacturers and vendors to reduce environmental impacts in their production and distribution systems; andCreate a model for successfully purchasing environmentally preferable products that encourages other purchasers in the community to adopt similar goals.

The City's Finance Department will have overall responsibility for the purchasing of recycled paper and applicable supplies and will establish appropriate standards for green purchasing, assessing cost effectiveness and making recommendations related to acquisition strategies and maintaining data and issuing reports related to the City's progress in environmental purchasing. Other Departments will share the responsibility to ensure compliance with this policy.

Purchasing Environmentally Preferable Products

Purchasing Responsibilities – General

In coordination with the City's Finance Department:

- Working with other governmental purchasing groups and agencies, such as U.S. Communities, NACO and CSAC to determine appropriate standards for green purchasing.

- Assigning staff to evaluate various green products and to provide guidance and assistant to City departments.

- Developing and implementing a multi-year plan to phase in various categories of purchased goods under the green program umbrella. Relative easy to implement items (e.g., paper, cleaning supplies, etc.) will be implemented very early in the program.

- Creating teams to evaluate various types of products where the cost differential is great and/or the products are not considered good

substitutes.

- Assessing and making recommendations on the use of price preferences.

- Maintaining data and issuing reports related to the City's progress in environmental purchasing.

- Establishing blanket purchase orders with a catalogue of environmentally friendly and energy efficient products and to modify existing agreement data bases for the easy identification of green products.

Citywide purchasing of "green" alternatives can be accomplished through the procurement and purchasing processes governed by Municipal Code Sections 3.20 et al and 3.21 et al. The City will specify the requirement for environmentally preferable products where applicable, and will evaluate product alternatives where appropriate. This evaluation would include: consideration of total costs expected during the time a product is owned, including, but not limited to, acquisition, extended warranties, operation, supplies, maintenance, disposal costs and expected lifetime of a product(s) as compared to other alternatives.

In the evaluation and/or award process:

- Products that are durable, long lasting, reusable or refillable will be preferred whenever feasible.

- Wherever possible, suppliers of electronic equipment, including but not limited to computers, monitors, printers, and copiers, shall be requested to take back equipment for reuse or environmentally safe recycling when the City discards or replaces such equipment; and

- All suppliers shall be required, where applicable, to use and recycle packaging material used for product delivery.

<u>Department Responsibilities – General</u>

Every City department is responsible to ensure that their respective employees, contractors, and vendors are fully aware and supportive of the City's initiative to purchase environmentally preferable goods and services. To this end, departments are responsible for exercising due diligence in procurement decisions as well procurements made by contractors and consultants, promoting the purchase and use of environmentally preferable products whenever cost effective, and to the extent practicable for all work completed on behalf of the City.

Under the delegated authority of the Finance Department, departmental buyers are responsible to evaluate short-term and long-term costs in comparing product alternatives. Departments will be required to:

- Purchase Recycled-Content Bond Paper.
- Purchase Energy Efficient products in order to conserve electrical power, reduce peak power consumption, lower energy costs, provide market leadership and support energy- efficient purchasing.
- Review and use "green" product alternatives.

Note: Nothing contained in this policy shall be construed as requiring a department to procure products that do not perform adequately for their intended use, exclude adequate competition, or are not available at a reasonable price in a reasonable period of time.

Remanufactured Products

The City shall purchase re-manufactured products such as laser toner cartridges, furniture, and equipment whenever practicable, but without reducing safety, quality or effectiveness.

Energy and Water Conserving Equipment

Where applicable, energy-efficient equipment shall be purchased with the most up-to-date energy efficiency functions. This includes, but is not limited to, high efficiency space heating systems and high efficiency space cooling equipment. The City shall purchase water-saving products whenever practicable.

When practicable, the City shall replace inefficient lighting with energy efficient equipment.

Energy Star®

Energy Star is a labeling program derived from a partnership between the U.S. Environmental Protection Agency (EPA) and the U.S. Department of Energy (DOE). All products displaying the Energy Star label meet Federal Energy Management Program (FEMP) standards. Typically, this means that labeled products are in the top 25 percent of all similar products when ranked by energy efficiency, and use 25 to 50 percent less energy than their traditional counterparts.

For energy consuming products where there are no FEMP recommended criteria or Energy Star label, departments must consider the purchase of

products that conserve electrical power and/or natural gas to the maximum extent possible, based on minimum life-cycle costs.

Solicitation for Equipment or Products

Wherever practicable, when equipment or product purchases where FEMP recommended standards or Energy Star labeled products are available, City departments are expected to include an Energy-efficiency requirement component to their solicitation to purchase those products that meet the recommended standards. Examples of these products include computers, monitors, printers, photocopiers, etc.

Energy and Water Conserving Equipment Procurement -- Sample Solicitation Language

"Notice to Bidder: In line with the City policy for the procurement of energy-efficient equipment and products, preference will be given to those products that meet the Federal Energy Management Program (FEMP) standards or possess an Energy Star® label."

Cost Analysis

Even where energy-efficient products have a higher purchase price than their less efficient counterparts, these products usually save money because they use less energy, often have a longer life, and typically incur less maintenance costs.

These savings, such as from lower energy bills, are achieved throughout the entire lifetime of the product. Thus, when deciding how much money an Energy Star labeled product will save, it is necessary to consider both initial cost (the purchase price) and the costs that will be incurred throughout the life of the product (such as energy and maintenance costs). This is known as Life Cycle Cost.

Landscaping

Workers and contractors providing landscaping services for the City shall be encouraged to employ sustainable landscape management practices whenever possible, including, but not limited to, integrated pest management, grass-cycling, drip irrigation, composting, and procurement and use of mulch and compost that give preference to those produced from regionally generated plant debris and/or food waste programs.

Plants should be selected to minimize waste by choosing species that are appropriate to the micro- climate species that can grow to their natural size in the space allotted them and perennials rather than annuals for color. Native and drought-tolerant plants that require no or minimal watering once established are preferred.

Hardscapes and landscape structures constructed of recycled content materials are encouraged.

Toxins and Pollutants

To the extent practicable, no cleaning or disinfecting products (i.e. for janitorial use) shall contain ingredients that are carcinogens, mutagens, or teratogens. These include chemicals listed by the U.S. EPA or the National Institute for Occupational Safety and Health on the Toxics Release Inventory and those listed under Proposition 65 by the California Office of Environmental Health Hazard Assessment.

When maintaining buildings, the City shall use the lowest amount of VOCs (volatile organic compounds), highest recycled content, and low or no formaldehyde when purchasing materials such as paint, carpeting, adhesives, furniture and casework.

The City shall reduce or eliminate its use of products that contribute to the formation of dioxins and furans. This includes, but is not limited to:

- Purchasing paper, paper products, and janitorial paper products that are unbleached or that are processed without chlorine or chlorine derivatives, whenever possible.

- Eliminating the purchase of products that use polyvinyl chloride (PVC) such as, but not limited to, office binders, furniture and flooring, whenever practicable.

Agricultural Bio-Based Products

Paper, paper products and construction products made from non-wood, plant-based contents such as agricultural crops and residues are encouraged whenever practicable.

Balancing Environmental Considerations with Performance, Availability and Cost

The City is committed to procuring environmentally preferable goods and services wherever they meet performance standards and requirements of the City at a competitive cost. *Nothing in this policy shall be construed as requiring a purchaser or contractor to procure products that do not perform adequately for their intended use, exclude adequate competition, or are not available at a reasonable price or in a reasonable period of time.*

However, when comparing product costs, the City should endeavor to not focus exclusively on the quoted vendor pricing but also the costs over the life of the product, which includes the initial cost along with maintenance, operating, insurance, disposal, recycle or replacement, and potential liability costs. Examining life cycle costs will save money by ensuring we are quantifying the total cost of ownership before making purchasing decisions.

Conservation and Waste Reduction

Wherever practicable and cost-effective, departments are responsible to institute practices that reduce waste and result in the purchase of fewer products without reducing safety or workplace quality.

CITY OF MONTEBELLO

ADMINISTRATIVE POLICY

NUMBER: I-F-1
DATE: 9/22/69
AUTHORITY: C/ADMIN

SUBJECT: MEETING AND/OR CONFERENCE ATTENDANCE BY CITY OFFICIALS OR EMPLOYEES

12-A

PURPOSE: **To establish guidelines and properly account for all City business and expenses whether through employee reimbursement or vendor payment. Provide a fair and accountable means of reimbursing employees for all necessary and reasonable expenses incurred while conducting City business. Assure the appropriate use of City funds and adhere to IRS regulations.**

POLICY:

A. It is the City of Montebello's policy to make appropriate use of funds by paying for reasonable and necessary costs associated with approved employee travel, training, meetings and other out-of-pocket expenses while conducting City business. These costs include transportation, lodging, registration fees, meals, supplies, food items, membership, and other incidental expenses if they are for official City business and fit within the guidelines.

1. Employees making travel arrangements shall secure the most economical mode of transportation and accommodations.

B. Personal items are not reimbursable, including but not limited to: alcoholic beverages, fines or traffic violations, spouse or guest accommodations, gambling expenses, room or flight upgrades, movies or other entertainment, and tips in excess of reasonable standards. Non-allowable items will be deducted before employee reimbursement is made.

C. The City maintains an accountable business expense plan as defined under Internal Revenue Code Section 62, whereby reimbursement of expenses are not reported to the IRS as wages on employees' W2 forms.

1. Expenses must be for official city business

2. Expenses must be accounted for within thirty (30) days, but no later than June 30th of the fiscal year in which the expenses were incurred, whichever is first.

3. Any cash advances in excess of actual expenses must be returned to the City within ten (10) business days.

4. Expenses must be itemized and substantiated with the amount, date, place, business purpose, and names of individuals participating. Receipts for all expenses must be submitted with the exception of per diem meals not exceeding the federally allowed limit.

D. All Travel, conference attendance or other expenses incurred by the employee while conducting City business must be pre-approved according to the following approval table.

Traveling Employee	Approving Authority
Assistant City Manager	City Manager
Department Directors	Assistant City Manager or Above
All Other Personnel	Department Director or Above

E. Out-of-state travel must be approved by the City Manager.

F. The City's per diem allowance applies only to business travel requiring overnight stay when appropriate and conforms to the federal per diem rate. Meal receipts are not required if employees use the federal rate. Annual rates for all areas can be obtained from the GSA website at www.gsa.gov. See Exhinit A

Example: The federal rate of $74/day for meals applies to Los Angeles, Orange and Ventura areas.

Individual meal guidelines can also be obtained from the website. For example, the daily meal rate of $74 for the Los Angeles, Orange and Venture Counties is broken down as follows:

Breakfast - $17 Lunch - $18 Dinner - $34 Incidentals - $5

If the training or conference the employee attends provides meals, the "per diem" value of the applicable meal must be deducted from the per diem total.

Example: Employee attends a conference in Ventura for one day; lunch is provided at the training. The per diem meal amount in Ventura is $74/day. The per diem meal amount the employee will receive is $56 ($74 per diem - $18 per diem value for lunch).

The City will not reimburse employees for the cost of meals scheduled for the purpose of discussing City business with another employee of the City, without prior approval from the City Manager or designee.

Lodging

Lodging per diem allowance conforms to the federal per diem rate. Unlike per diem for meals, Lodging receipts *are* required to substantiate the expense even if the employee uses the per diem rates. Annual rates for all areas can be obtained from the GSA website at www.gsa.gov, see Exhibit A.

If meal and/or lodging expenses exceed the federal per diem rate, full reimbursement will be evaluated by the Finance Director or Designee on a case-by-case basis. The employee must submit all applicable receipts with the documents in order to receive reimbursement for the total amount.

Milage

Reimbursable milage rates adhere to the Internal Revenue Service (IRS) standard business-related milage rate when the employee uses their personal vehicle for City business. Employees who receive an Auto Allowance benefit do not qualify for milage reimbursement. Refer to the IRS website, www.irs.gov , to obtain the current rate.

To receive milage reimbursement, employees must submit

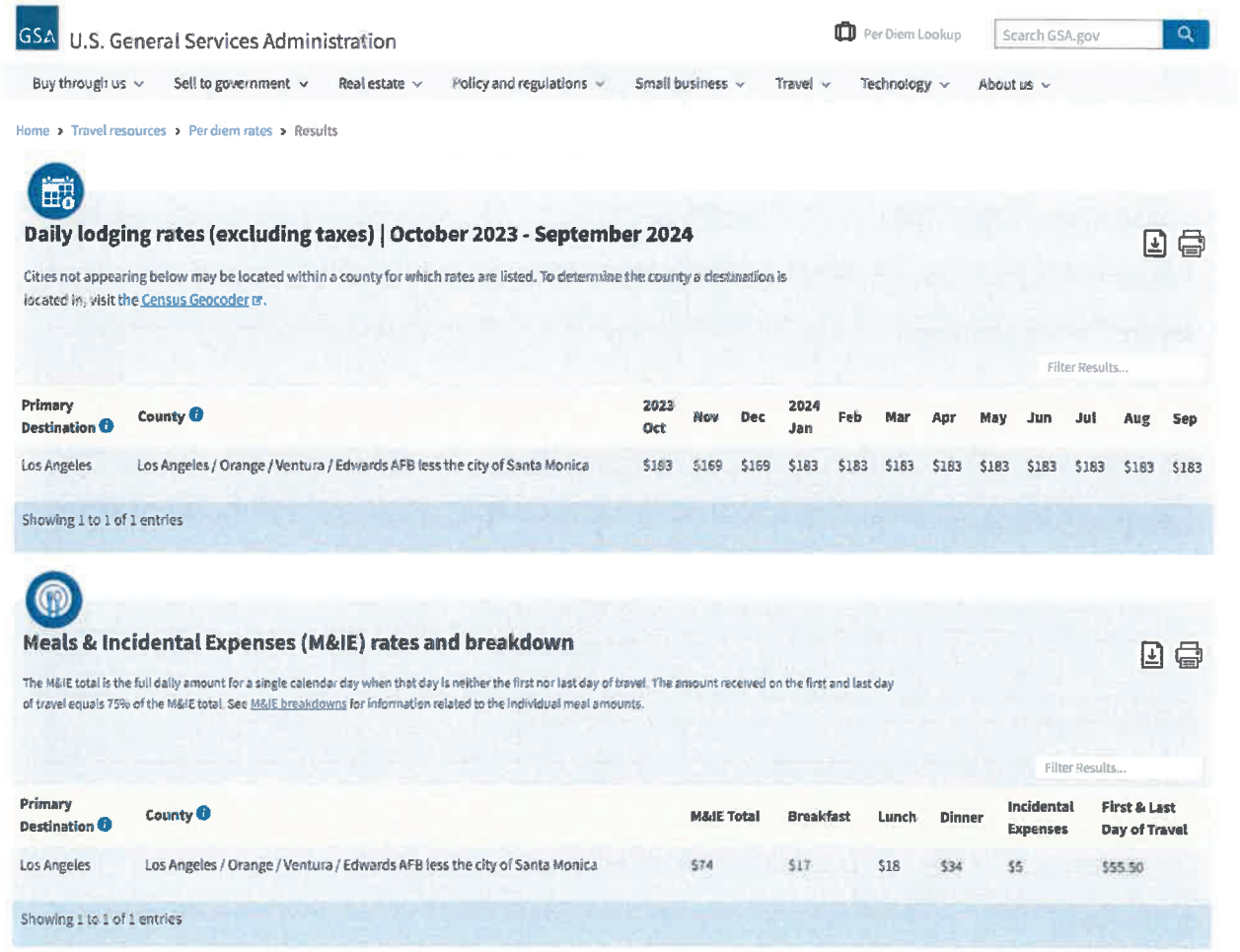
a completed Travel Request/Expense Form, itemizing the number of miles traveled, dates, the origination point, the destination point and the business purpose. For auditing purposes, the origination and destination points must be specific enough for verification on Google maps or other navigation apps. Examples of sufficient information are "Home", "LAX", "Whittier City Hall" or the actual address. Although "Home" is not specific, it is sufficient because Finance Department staff can lookup the employee's address for verification purposes. Examples of insufficient information are, "Airport" "City of Whittier". These are not specific because there are many nearby airports and there are many places in the City of Whittier.

PROCEDURE:

A. Prior to registering to a conference/training or making any travel arrangements, employees must obtain approval by submitting a Travel Request/Expense Report form (Exhibit B) to the appropriate approver. (See Approval Table under D in the policy section).

Once the employee returns after completing the travel and training, the Travel Request/Expense Report shall be reconciled and forwarded to the Finance Department for reimbursement with thirty (30) days or by June 30th, whichever is sooner. If there is unspent cash advanced, the Travel Request/Expense Report must be forwarded to the Finance Department and return of unspent funds must be completed within ten (10) working days from the completion of travel and/or attendance at the conference/training.

Exhibit A:



GSA U.S. General Services Administration

Per Diem Lookup | Search GSA.gov

Buy through us | Sell to government | Real estate | Policy and regulations | Small business | Travel | Technology | About us

Home › Travel resources › Per diem rates › Results

Daily lodging rates (excluding taxes) | October 2023 - September 2024

Cities not appearing below may be located within a county for which rates are listed. To determine the county a destination is located in, visit the Census Geocoder.

Filter Results...

Primary Destination	County	2023 Oct	Nov	Dec	2024 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Los Angeles	Los Angeles / Orange / Ventura / Edwards AFB less the city of Santa Monica	$183	$169	$169	$183	$183	$183	$183	$183	$183	$183	$183	$183

Showing 1 to 1 of 1 entries

Meals & Incidental Expenses (M&IE) rates and breakdown

The M&IE total is the full daily amount for a single calendar day when that day is neither the first nor last day of travel. The amount received on the first and last day of travel equals 75% of the M&IE total. See M&IE breakdowns for information related to the individual meal amounts.

Filter Results...

Primary Destination	County	M&IE Total	Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel
Los Angeles	Los Angeles / Orange / Ventura / Edwards AFB less the city of Santa Monica	$74	$17	$18	$34	$5	$55.50

Showing 1 to 1 of 1 entries

Exhibit B:

TRAVEL REQUEST/EXPENSE REPORT

Employee Name	Title	Employee No.
Department	**Division**	**Work Phone**

Business Purpose for travel request:

Destination - City and State	5. Today's Date	Depart Date	Return Date

TRAVEL EXPENSE				Estimates	Advanced To	Actual
Personal Vehicle Total Mileage						
From	To	Total Miles	Rate			
			$0.670	$0.00		
Transportation			Reference No.			
Hotel Name						
Organization Name						
Meals Per Diem						
No. of Days	Rate	Less: Total Meals Provided				
1	$50.00			$50.00		
Other Expenses						

TRAVEL REQUEST APPROVALS				
Department Director Approval	City Manager Approval	Total Estm.	Advanced to Vendors	Advanced To Employee
		$50.00	$0.00	$0.00
Date	Date			

FINAL RECONCILIATION AND RETURN OF FUNDS APPROVAL

Due To Finance Within 3 Working Days Upon Return. Attach all receipts except per diem.				
Employee Certification			Tot. Advanced	Total Actual
I certify that the expenditures herein are true and correct and were incurred on authorized official City business.			$0.00	$0.00
Employee Signature	**Dept. Director Approval**	**Account Number(s)**	**Due From Employee**	**Due To Employee**
Date	Date			

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: 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.

ADMINISTRATIVE POLICY

DATE: 02/01/2025
AUTHORITY: C/ADMIN

SUBJECT: PURCHASING POLICY

R. Alvarez
Raul Alvarez, City Manager

PURPOSE: **To define the methods of procurement used by the City and its authorized employees to obtain goods and/or services, based upon the dollar amount of each purchase, including requirements for all agreements to have a stated maximum dollar limit value (not-to-exceed amount).**

REFERENCE: Montebello Municipal Code Section 3.20 et al and 3.21 et al; cross-reference Administrative Policy Series VI-B et al

POLICY:

A. The City's goal is to seek and provide sources for goods and services, making purchases at the best price, quality and delivery possible in the most efficient and effective manner.

B. The Director of Finance – or his/her designee – shall be ex-officio Purchasing Officer, per Montebello Municipal Code (MMC) Section 3.20.020(A). The Purchasing Officer is responsible for directing and implementing a Centralized Purchasing System, as fully enumerated in MMC Section 3.20.020. In carrying out this responsibility, the Purchasing Officer will coordinate the procurement activity according to the several Purchasing Policies currently in effect (Administrative Policy Series VI-B). All procurements shall be transacted only by personnel designated with purchasing authority.

C. The Purchasing Authority in effect is organized in a "de-centralized" manner. That is, the Finance Department retains full authority over the methods, policies and procedures by which goods and/or services are procured.

However, individual Departments – and those employees designated with purchasing authority by the Department Director – are responsible for the solicitation process required to procure goods and/or services. The solicitation process can include actions such as researching the types of goods and/or services needed, the vendors that provide the

required goods and/or services, obtaining multiple quotes from available vendors, determining the full-cost of the goods and/or services to be procured, ensuring sufficient budget appropriations exist, and other related tasks necessary to ensure procurement of the goods and/or services meet the needs of the Department and the City at a cost which utilizes resources most efficiently and effectively.

D. Purchasing Authority is deemed to be with the Finance Director, Purchasing Officer, Purchasing Personnel, and Department Directors. Department Directors may designate members of their staff as purchasing authorities.

Purchasing Authority designees shall be the Buyer authorized to make contact with the vendor and place the order according to existing MMC and current policies.

E. All procurements, except for petty cash, Request for Warrant, and credit card procurements, shall be initiated by the Purchasing Authority utilizing a Purchase Order or Change Purchase Order, as outlined in Section F below.

F. **The Method of Procurement** shall be determined by the Purchasing Authority based upon the total dollar amount of the purchase. Prior to transacting a purchase, the Purchasing Authority shall conduct a thorough solicitation process, as briefly described in Section C above.

NOTE: A purchase order is always required for purchases over two thousand dollars ($2,000.01).

Upon proper solicitation by the Department, the Purchasing Authority shall, based upon the total dollar amount of the purchase, use the corresponding method of procurement:

TOTAL DOLLAR AMOUNT METHOD OF PROCUREMENT

1. **Purchases up to two thousand dollars ($2,000):** No purchase order or quotes are required. Note the $2,000 limit applies to an entire fiscal year and across all Departments.

2. **Informal Solicitation, purchases between $2,000.01**

and $49,999.99 (over $2,000 and under $50,000); The solicitation process shall include the Department Purchasing Authority obtaining a minimum of three (3) quotes for the good or service to be procured. The quotes must be solicited for the same item(s) and/or service(s) and be current and valid at the time the purchase order / change purchase order is created.

3. **Formal Solicitation, purchases of $50,000 or greater:** The Department Purchasing Authority solicitation process shall be through a formal Request for Proposal / Request for Quotes (RFP/RFQ) process.

PURCHASE AUTHORITY APPROVAL

1. Purchase orders / change purchase orders must be approved by the designated signing authority based on the dollar amount of the Purchase Order. Administrative Policy VI-B-4 "Purchasing Officer Designee Limits" provides guidance on the signing authority dollar limits.

2. Procurements under fifty thousand dollars ($49,999.99 and less) are authorized based on the dollar limits enumerated by Administrative Policy VI-B-4.

3. All procurements of fifty thousand dollars ($50,000) or greater require City Council approval.

EXCEPTIONS TO THE PURCHASE ORDER PROCESS

1. **Request for Warrant:** An exception to the Purchase Order Procedure used for dues and subscriptions, travel and meeting expense; telephone and utility service, postal services; legal fees; insurance claims; settlement agreements, refunds, taxes and fees, Payroll taxes and other payroll related payments, and replenishment of petty cash funds.

G. **Maximum Dollar Limit to Agreements**: All agreements executed for the procurement of goods or services shall include a maximum dollar limit, i.e., a "not-to-exceed amount." The maximum dollar limit shall be established by the term of the agreement, when applicable (e.g., "The not-to-exceed amount over the three-year term of this agreement

shall be $250,000").

It is recognized that there may be types of agreements entered into which do not lend themselves to having a maximum dollar limit. In such a case, the Purchasing Authority shall clearly state the reason that a "Maximum Dollar Limit" is not included as part of the agreement. Such statement can be made via memorandum or in the case of an agreement needing City Council approval, in the accompanying Agenda Report. The written statement for an exemption to the Maximum Dollar Limit shall be included with the required documentation normally included with creation of a purchase order.

H. "**Emergency Purchases**" may only be made by the Purchasing Authority when it vitally affects the preservation of life, health, and property, or when a delay would create a safety hazard or serious work stoppage. Such purchases shall be evidenced by a purchase requisition form and submitted to Purchasing within one business day. Further guidance is provided in MMC Section 3.20.050(A).

I. Training of those employees authorized to procure goods and/or services shall be the responsibility of the Purchasing Officer. The Purchasing Officer shall notify each Purchasing Authority and designee of any change in policy or revision to procedure. Administrative Policy VI-B-8 "Purchasing Training Policy" dictates the job classifications required to receive purchasing training at least once in each calendar year.

J. Failure of a Purchasing Authority to make purchases within policy guidelines may result in the revocation of purchasing authority.

K. Any situation not otherwise covered by policy or procedure, or circumstances not clearly understood by the Purchasing Authority, shall be referred to the Purchasing Officer for clarification.

L. Procedures for performing the purchasing function according to policy shall be referenced in a Purchasing Procedures manual as well as applicable Administrative Policies in the

VI-B series and/or any other applicable Administrative Policy series. The manual shall be established and maintained by the Purchasing Officer. Such manual shall be made available to each Purchasing Authority and periodically updated. All changes to Purchasing procedure shall be at the direction of the Finance Director.

CITY OF MONTEBELLO

ADMINISTRATIVE POLICY

NUMBER: VI-B-8
DATE: 02/21/2023
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.

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.

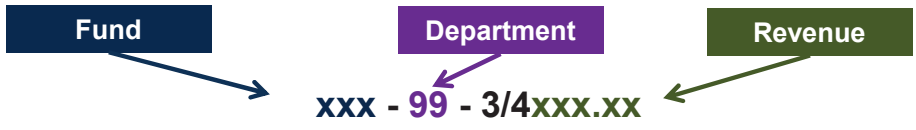
City of Montebello
Chart of Accounts
Structure Overivew and Description

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

City of Montebello
Chart of Accounts
List of Components

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

City of Montebello
Chart of Accounts
List of Components

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

City of Montebello
Chart of Accounts
List of Components

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).

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).