



Budget Memo

City Council

Date: May 7, 2024
To: Brian Saeki, City Manager
From: Alice Hui, Director of Finance
Subject: Fiscal Year 2024-25 Budget Proposal

RECOMMENDATION

Receive and file a report on Fiscal Year (FY) 2024-25 estimated revenues and proposed expenditures in preparation for the FY 2024-25 City Budget and provide direction to staff.

BACKGROUND

The Budget Cycle begins in mid-January, with a mid-year review of revenue and expenditures to date, and the development of projects and services budgets from each department in support of City Council strategic goals and objectives. Department budget proposals are reviewed by the Finance Department and the City Manager's Office, and then prepared for consideration at the City Council Budget Workshop in May of each year. The budget workshop supports City Council's strategic goal of Transparent and Open Government.

During the workshop, the City Council and members of the public review revenue projections, consider the services and programs to be offered through the expenditure budget proposed for the next fiscal year, and provide further direction to the City Manager on budget priorities. Final budget documents, including expenditure and revenue plans, fee schedules and special district budgets, are developed for formal adoption in June each year. Throughout the subsequent fiscal year, which runs July 1 through June 30, City Council and City Manager monitor revenues and expenditures and make budget appropriation adjustments to adapt to community and organizational needs.

DISCUSSION

The budget for the City of Whittier consists of the General Fund, which funds general services with revenues from property tax, sales tax, and other non-restricted revenue sources, and Special Funds, including grant funds, enterprise funds, capital improvement funds and reserves. Whittier has historically maintained a healthy General Fund balance, in addition to its restricted reserves, which is a testament to the financial stewardship of the organization and exemplified by the City Council's strategic goal to ensure Long-Term Fiscal Sustainability. The proposed budget for FY 2024-25 reflects the City's commitment to providing high-quality services to residents and businesses while maintaining financial stability.

The economic growth in the U.S. is expected to moderate in the upcoming years, with projections suggesting a slowdown to around 1% to 2% in 2024. This deceleration reflects a normalization of the economy following the rapid recovery from the pandemic and the diminishing effects of stimulus measures, particularly through weaker consumer and fiscal spending. The Federal Reserve is likely to maintain the Federal Funds rate at 5.25%-5.5% until mid-2024, with anticipated rate cuts bringing it down to 4%-4.25% by year-end. Consumer spending is expected to decrease, impacted by reduced savings and resumption of student loan payments, although robust employment levels might provide some support. The fiscal deficit is projected to narrow, suggesting a tightening of government spending. Labor market conditions are showing signs of normalization with potential slight increases in unemployment. Inflation, while cooling, is still expected to remain above the 2% target. The housing market may see some recovery, but challenges like high mortgage rates and low affordability persist. Supply chain adjustments are set to continue at a conservative pace, supported by legislative incentives for onshoring in strategic industries. Commercial real estate faces increasing pressures from tighter lending standards and significant debt maturities. Geopolitical risks and the upcoming U.S. presidential election could also further contribute to economic uncertainties and market disruptions in the upcoming year. Overall, while the U.S. economy is poised to grow, it faces a period of adjustment and slower growth compared to the immediate post-pandemic rebound. Thus, the City's FY 2024-25 proposed budget remains conservative taking the economic outlook into consideration.

General Fund

The FY 2024-25 proposed General Fund budget reflects a projected surplus of \$126,237, net of designated revenues and reserves adjustments of \$1,264,867. Total Estimated Revenues are \$102,847,590, an increase of approximately \$3.57 million or 3.6%. Appropriations for expenditures are projected at \$103,986,220, an increase of approximately \$7.7 million or 8%, of which \$1.4 million is considered as one-time uses for Capital Improvements/Capital Equipment projects or non-recurring transfers to internal service funds.

The City's revenue streams are expected to remain stable in the upcoming fiscal year, with slight increases in some areas due to moderate economic growth. Consumer spending is expected to remain steady due to the City's diverse local economy. FY 2024-25 budgetary adjustments include the following, which account for the majority of the General Fund's budget changes from the FY 2023-24 adopted budget.

General Fund Revenues

- *increase* in Franchises Fee - \$400K or 13%
- *increase* in Trash Franchise Fee - \$413K or 17%
- *increase* in Utility Users Tax (UUT) - \$900K or 12%
- *increase* in Motor Vehicle In-Lieu - \$662K or 5%
- *decrease* in Sales/Use Tax - \$1.7M or -9%

During the fourth quarter of 2023, the City experienced a significant decline in sales tax revenues, mirroring the trend across Los Angeles County and Southern California. The downturn in the City was influenced by a range of economic factors including uncertainties and rising material costs, which particularly impacted the building-construction sector. The auto-transportation sector also saw a significant decrease in revenue due to a business closure. While sales in the general consumer goods group remained flat, the business-industry sector outperformed with strong sales. The restaurant-hotel sector in the City benefitted from several new dining options that helped boost total sales. Despite these mixed results, Measure W, the City's voter-approval transactions and use tax, was not heavily impacted by the business closure. Increases in the UUT receipts primarily result from higher utility consumption coupled with rate increases by utility companies. Franchise fees are similarly influenced by increases in companies' rates and usage. The increase in Motor Vehicle In-Lieu, also known as Vehicle License Fee Adjustment Amount (VLFAA), is attributed to the growth in our Citywide gross assessed valuation within the City.

In addition to the major revenue sources noted above, the City is leveraging funds from the American Rescue Plan Act (ARPA) to support the operations of the Navigation Center (homeless shelter) and outreach services. Since ARPA funds have a period of performance date until December 31, 2026 (all funds must be obligated by December 31, 2024), the annual cost of services addressing homelessness of \$2.12 million has been set-aside since FY 2021-22. During FY 2023-24 adopted budget, the City Council also elected to accept the \$10 million standard allowance to be used on Public Safety Payroll to streamline financial reporting and compliance requirements & to prevent duplication of federal funds usage (*mix of HUD CDBG funds on the Navigation Center*). Additionally, the action eliminated the time constraints for the period of performance requirement. This budget proposes the use of the Navigation Center reserve in the amount of \$2,114,608, resulting in a projected reserve balance of \$10 million at the end of FY 2024-25.

General Fund Expenditures

- *increase* in Total Employee Services Costs - \$3.7M or 10%
- *increase* in Insurance Costs - \$1M or 23%
- *increase* in Professional Contracts - \$906K or 11%

Municipal services, including public safety, library services, building and planning, parks maintenance, community recreational activities, and internal services such as accounting, constitute the majority of General Fund Expenditures. Although inflation has begun to moderate, it remains above the Federal Reserve's target rate of 2%. This persistent high inflation has led to a significant increase in costs for City infrastructure projects, routine supply purchases, and service contracts that are essential for maintaining the City's basic functions. The ongoing inflationary pressure affects not only the immediate costs but also complicates financial planning and budgeting for future city needs. Overall Operating Expenditures are estimated to increase by 12% in the next fiscal year due to increased

insurance costs, including general liability, workers' compensation, and healthcare, as well as overall inflation and negotiated obligations with bargaining units.

The General Fund budget proposes continuation of high-quality services for the community, despite increasing costs due to inflation, supply chain interruptions and labor shortages. Measure W funded programs and initiatives are outlined in Attachment D. The budget proposes continuation of social services funding to support community initiatives and the Whittier Historical Society & Museum.

In August 2021, under City Council's direction to address rising pension liabilities, the City issued \$133.9 million in Pension Obligation Bonds (POBs), which virtually eliminated unfunded liability by replacing it with bonded debt. By issuing the POBs, the City was able to finance 100% of current pension liabilities at an all-in (inclusive of all issuance costs) interest rate at 2.59%, significantly lower than the CalPERS rate of 6.8%. This strategic financial approach provided more predictable pension cost management, understanding however, that the City's pension funded status is subject to volatility due to fluctuations in CalPERS investment returns. For instance, at the end of FY 2020-21, the City was in an over-funded status when CalPERS reported high returns of 21.3%. This exceptional performance led CalPERS to lower its discount rate from 7% to 6.8%, inadvertently increasing the City's liabilities due to higher projected costs of future benefits. In contrast, FY 2021-22 saw a downturn, with CalPERS reporting returns of -6.1%, reflecting the challenges and unpredictability in pension management tied to market fluctuations.

Starting in FY 2024-25, the City is required to contribute approximately \$2.2 million to cover its Unfunded Accrued Liability (UAL), with a projected annual increase in required contributions. Notably, if the POBs had not been issued, the projected UAL for FY2024-25 would have been around \$15.4 million, significantly higher than combined total of POBs debt service payment and UAL of \$10 million. Fortunately, over the past three fiscal years, the City has set-aside \$2.8 million annually into the PERS reserve, accumulating a projected reserve balance of \$13.1 million at the end of FY 2024. This reserve will allow the City to address future potential pension liability increases as well as pay down POB debt early.

The City's five-year financial plan (Section B) reflects slightly increasing revenues and the rising employee service costs and insurance & professional contract costs. The updated General Fund projection for fiscal year 2024-25 is \$126,237. The five-year financial projections present a seemingly positive outlook, yet the economic outlook remains uncertain as stated above. Estimating future year deficits or surpluses is less certain, as the timing of one-time revenues become less predictable, as do the City's obligations under negotiated collective bargaining agreements.

Special Revenue Funds

Special Revenue Funds include grant funds, federal funds, various tax funds and special district funds. Each fund represents a revenue stream collected or received for a restricted purpose.

State COPS Program Fund (220) funds two part-time Community Service Officers and one full-time Police Officer. Revenue consists of the Citizens' Option for Public Safety Program funding. This fund has a projected 2024-25 ending fund balance of \$752,160.

Asset Forfeiture Fund (250) has become an unsteady revenue source. All costs, including the officer previously assigned to this fund, have been reallocated to General Fund. This fund has a projected 2024-25 ending fund balance of \$411,385.

HUD Grant funds (CDBG 267 and HOME 269) have not yet announced their 2024-25 allocations. Prior allocations were used for the purpose of the budget study session, \$709,799 for CDBG and \$472,262 for HOME. Staff will update these funds prior to the budget adoption in June.

Proposition A (270), Proposition A Incentive (275), and Proposition C (280) funds produce a combined annual revenue of \$4,944,110 and have a projected year-end 2024-25 fund balance of \$12,247,809. There is an additional \$1,659,170 in the Reserve for Greenway Trail rentals account. These funds account for the receipt and expenditure of Metro Prop A and C funds restricted for transit and transit related costs and improvement projects.

Road and Rehab (271) The Road Repair and Accountability Act of 2017 (SB 1) is a long-term transportation funding source for road safety improvements such as filling potholes and repairing local streets, highways, and bridges. The City is expecting to receive \$2,250,029 in 2024-25, and the fund is estimated to have an ending fund balance of \$2,226,958.

Measure R Fund (285) was established by Los Angeles County voters in 2008 and increased the sales tax rate in Los Angeles County by one-half ($\frac{1}{2}$) cent. The tax expires June 30, 2039. The City is expecting to receive \$1,531,394 in 2024-25 with pending street and transportation projects expected to utilize the entire amount. The estimated 2024-25 ending fund balance is \$2,325,467.

Measure M Fund (286) was established by Los Angeles County voters in 2016 and is part of Metro's Long Range Transportation Plan to improve mobility and provide more transportation options, which are expected to stimulate the local economy and create jobs. When Measure R sunsets in 2039, Measure M will increase from a one-half cent tax to a one-cent sales tax County-wide. The City is expecting to receive projected revenues of \$1,731,047 with an estimated 2024-25 ending fund balance of \$1,882,035.

The City's approved Pavement Management Plan requires the utilization of all transportation funding sources to properly maintain roadways throughout the City.

County Measure W Fund (287) The Safe, Clean Water Act was passed in November 2018 and is a special tax for parcels located in the Los Angeles County Flood Control District to fund for projects, infrastructure, and programs to capture, treat and recycle rainwater. The City is expecting to receive and expend \$351,400 in 2024-25.

Uptown Parking District No. 1 Fund (291) was established to fund the operation of the City owned multi-deck parking structure. Major operating revenue sources are property tax assessments, rental income, and parking fees. The projected fund balance at 2024-25 year-end is estimated at \$16,111.

Uptown Parking District No. 2 Fund (292) was established to fund the operation of City-owned surface parking lots. Major operating revenue sources are property tax assessments, rental income, and meter fees. The projected fund balance at the 2024-25 year-end is \$865,644. Available funding will be utilized to address parking and related infrastructure improvements, including the removal and replacement of trees where unavoidable, repaving, ADA improvements and lighting upgrades, throughout the District.

Uptown Maintenance District Fund (294) is continuing to be subsidized by the General Fund in the amount of \$51,448 annually. This District was formed over three decades ago and its ability to assess property owners ended in 2007. At existing service levels and with no source of revenue, this operation is funded solely with General Fund monies.

Whittier Utility Funds (Enterprise Funds)

The Sewer Fund (410) is projected to have total revenues of \$5,852,208, total expenditures of \$3,338,904 and CIP of \$3,731,622. For 2024-25, sewer fees for residential customers will remain at \$1.17 per billing unit as a new Rate and Fee Study is currently underway. New rates will be established once the study has been adopted. Available net working capital at year-end is estimated to be \$4,533,184 and will be used to fund future capital projects.

The Water (420), Water Facility Replacement (450) and Water Bond Funds (470) are projected to have total revenues of \$21,637,627. For 2024-25, fees for Single Family Residential customers with a $\frac{3}{4}$ " meter will remain at \$2.54 per billing unit for the first 22 BU (Tier 1) and \$4.15 per billing unit for 22 BU and over (Tier 2). The Service Charge will also remain at \$80.03 per month. A new Rate and Fee Study is currently underway, new rates will be established based on its fundings. The proposed budget includes capital expenditures of \$8,225,783, and a projected available net working capital balance on June 30, 2025 of \$5,707,967. This working balance is critical to the WUA's ability to address new state mandates and emerging contaminants. It includes future multi-million-dollar cash-funded projects as approved and adopted in the Water Master Plan.

In addition, the Water Fund includes the following reserve funds:

Lease Repayment	\$ 1,300,000
Emergency Capital Repairs	2,000,000
Reserve for Operating Capital	631,000
Water Connection Fee	3,079,010
Inventory	370,248
Total Water Fund Reserves	<u>\$ 9,438,931</u>

The Solid Waste Disposal Fund (440) is projected to have total revenues of \$4,996,613, total expenditures of \$4,374,019. The landfill tipping fee will increase from \$57.30 to \$59.31 per ton in 2024-25. Available net working capital at year-end is estimated to be \$110,527 and will be used to fund future capital projects. The existing franchise agreements expiring in FY 2025-26 and thus there is a City Council appointed Ad Hoc evaluating a proposer package that would result in a new contract being negotiated before the end of the fiscal year.

Internal Service Funds

The Workers' Compensation (720), General Liability (730) and Group Health Insurance Funds (780) are internal service funds used to provide various insurance related services between departments on a cost allocation and reimbursement basis. The proposed combined expenditures of \$20,865,958 increased by \$3,412,407 or 19.5% compared to FY 2023-24 budgets of \$17,453,551, due to significant increase in premiums and projected loss runs. Additionally, costs were adjusted due to negotiated health insurance benefit changes wherein employees are now paying 20% of their premiums. The proposed budgets reflect a combined fund balance of \$4,649,408 in the Workers' Compensation, General Liability, and Group Health Insurance funds.

The Mobile Equipment Replacement Fund (750) budget includes appropriations of \$1,415,000 for a total of 26 mobile equipment replacements, two of which were funded with Proposition A transit funds. The fund began with an available fund balance of \$4,575,655 on July 1, 2024. The projected fund balance on June 30, 2025 is \$4,740,643.

Other (non-mobile) equipment replacements are budgeted in the *Equipment Replacement Fund (770)*. Reflected in the proposed budget for Fund 770 are estimated revenues of \$347,719 and appropriations for expenditures of \$874,444.

Capital Improvement Projects (Section E)

The Capital Improvement Projects list includes all capital projects, their applicable funding sources, and indicates which projects are recommended for funding in 2024-25. Although the list provides total expenditure information for numerous years, only the appropriations as of June 30, 2025, are fully funded. The future years' amounts are estimates and provided solely for informational and planning purposes. Projects identified for future years are subject to change and are not considered approved or funded until they are

presented to the City Council during budget proceedings in their respective years. Total CIP for FY 2024-25 is \$22,356,256 of which \$2,387,200 consists of capital replacement funds.

Budget Memo (Section J)

As noted in the introduction, the submitted budget maintains funding for existing service levels, programs and projects and includes proposals to address City Council objectives. Of note, there are three budget memos for City Council consideration, in furtherance of the City Council's adopted Strategic Plan and supporting goals.

Whittier Historical Society & Museum (Attachment J-1)

Since at least Fiscal Year 2000-01, the City of Whittier has provided support to the Whittier Historical Society & Museum in the amount of \$22,562. Their Board submitted a request to increase the grant to \$100,000 in support annually (Attachment J-2). As detailed in their letter, the Museum's request to increase funding by \$77,438 includes \$30,000 annually for a part-time office manager as well as funds for building repairs and signage, updates to exhibits, supplies for activities and school field trips, additional community events and the opening of the Museum one Sunday per month.

Special Event Permits, Fee Waivers & Banners (Attachment J-2)

This past fiscal year, many local organizations resumed the hosting of their annual events. Event waivers associated with the master list have remained consistent over time; should agencies such as the Chamber of Commerce or Uptown Association choose to replace an approved event listed with something new, staff will provide a report to Council on updated costs and conditions for approval. Special events and banners not on the pre-approved list may be presented to the City Council for individual approval, due to the request for fee waivers, the event size, number of participants, or other factors. Approval of a master event list and estimated fee waivers reduces the permit review period, provides staff with additional time to coordinate logistics, and may offer unquantified savings in staff time taken to prepare staff reports for City Council review. The total amount for 2024-25 fee waivers, which includes requests for equipment and labor, is approximately \$140,000 and the cost for outside agency banners is \$14,190.

Tree Maintenance Services (Attachment J-3)

In February 2018, the City of Whittier entered into an agreement with West Coast Arborist (WCA) for the maintenance and care of our 5-Grid Tree Trimming service needs. The cost of trimming each grid is significantly impacted by the needs within each grid. With the City's urban forest thriving, the need for more giant trees to be trimmed or removed is making the City's current budget insufficient to handle the cost of maintaining the grids and the other areas of services needed to maintain our entire tree canopy. A proposed recommendation to provide additional funding of \$400,000 will enable WCA to complete

all tree maintenance annually. This would include completing all grid trimming, tree removals, pesticide spraying, planting, stump grinding, and after-hour emergencies. Staff is currently handling the smaller limb removals, sucker growth removals, inspections, pesticide spraying, smaller tree removals, emergency callouts, and inspection of trees requested by residents and other departments to assist with getting the work completed.

FISCAL IMPACT

The City's goal remains to adopt balanced budgets while minimizing negative impacts on programs and services. The 2024-25 budget as proposed is projecting a General Fund surplus of \$126,237, net of reserves adjustment. The proposed FY 2024-25 budget documents at adoption will reflect City Council direction provided at the budget study session.

STRATEGIC PLANNING GOAL

- Provide for Public Safety
- Ensure Long-Term Fiscal Sustainability
- Maintain & Enhance Quality of Life
- Transparent & Open Government
- Promote a Strong Local Economic Base

ATTACHMENTS

- B. Five-Year General Fund Financial Plan
- C. Fund Balance Summary
- D. Summary of Requests Funded by Measure W
- E. Five-Year Capital Improvement Projects
- F. Vehicle Replacement List
- G. Enterprise Fund Cash Flows
- H. Out-of-State Conventions
- I. City Council Sponsored Events
- J. Budget Memo Summary
- K. Library Holiday Closure Schedule
- L. City Council Adopted Workplan



**City of Whittier
General Fund - 5 Year Financial Plan
FY 2024/25**

(in thousands)

	Actual 22/23	Adopted Budget 23/24	Proposed 24/25	Estimated 25/26	Estimated 26/27	Estimated 27/28
<u>OPERATING REVENUES & TRANSFER-IN</u>						
Property Taxes	9,458	8,222	8,400	8,672	9,010	9,734
Sales/Use Tax	17,913	18,508	16,800	17,303	17,822	18,357
Measure W Sales Tax	13,741	14,002	13,896	14,312	14,741	15,184
Franchises Fee	3,752	3,050	3,450	3,536	3,624	3,715
Trash Franchise Fee	2,812	2,426	2,839	2,924	3,012	3,102
Utility Users Tax	8,730	7,600	8,500	8,670	8,843	9,020
Transient Occupancy Tax	1,242	1,095	1,200	1,224	1,248	1,273
Business Licenses & Permits	3,265	3,497	3,540	3,575	3,611	3,647
VLF (State backfill - 67.5%)	12,393	12,569	13,231	13,750	14,325	14,927
Fines	561	735	661	661	661	661
Use of Money & Property (<i>Rental & Interest Income</i>)	2,388	1,482	1,588	1,628	1,669	1,711
Contribution for General Government (<i>Overhead Reimbursement</i>)	1,883	1,935	1,828	1,833	1,838	1,843
Whittier Utilities Authority Lease Payments	3,213	3,067	3,082	3,082	3,144	3,207
Charges for Services (<i>Service Fees</i>)	5,735	6,473	6,648	6,648	6,648	6,648
Others (<i>Other Taxes, Grants and Misc Revenue</i>)	1,390	1,325	1,221	1,245	1,270	1,295
SFS Policing Operation						
SFS Policing Contract	10,031	11,154	11,408	11,856	12,199	12,547
SFS Policing - Others	1,646	1,148	1,395	1,458	1,494	1,531
Total Operating Revenues	100,153	98,288	99,687	102,377	105,159	108,401
<u>OPERATING TRANSFER-IN</u>						
Transfers for Street Maint (<i>From Gas Tax Funds</i>) & Other Trfs	1,070	409	2,511	2,561	2,612	2,664
Total Transfers from Other Funds	1,070	409	2,511	2,561	2,612	2,664
TOTAL OPERATING REVENUES & TRANSFER-IN	101,223	98,697	102,198	104,938	107,771	111,065
<u>NON-OPERATING REVENUES</u>						
WRSA Loan Repayment (<i>Net of Trf to WHA</i>)	2,008	530	-	-	-	-
Others	1,925	50	650	50	50	50
Total Non-Operating Revenues	3,933	580	650	50	50	50
TOTAL REVENUES & TRANSFER-IN	105,156	99,277	102,848	104,988	107,821	111,115



City of Whittier
General Fund - 5 Year Financial Plan
FY 2024/25

(in thousands)

	Actual 22/23	Adopted Budget 23/24	Proposed 24/25	Estimated 25/26	Estimated 26/27	Estimated 27/28
<u>OPERATING EXPENDITURES</u>						
Employees Services Costs						
Salaries & Wages Total	32,205	36,784	40,524	42,119	43,172	44,252
Paid Leave Total	1,034	810	912	943	967	992
Labor Charges/Credit Total	(2,183)	(2,157)	(2,052)	(2,124)	(2,177)	(2,231)
Employee Benefits						
PERS Total	11,147	9,440	5,388	4,816	5,431	6,043
Health Insurance	4,855	6,095	6,211	6,522	6,848	7,190
Workers' Comp	2,125	2,409	2,313	2,371	2,430	2,491
Other Employee Benefits	1,160	964	1,043	1,080	1,107	1,135
Total Employee Benefits	19,287	18,908	14,955	14,789	15,816	16,859
Total Employee Services Costs	50,343	54,345	54,339	55,727	57,778	59,872
Maintenance & Operation						
Dues, Memberships & Publications	150	182	184	188	192	196
Rentals	195	204	202	206	210	214
Taxes & Assessments	24	20	20	20	20	20
Miscellaneous Operating Costs	94	338	330	337	344	351
Insurance	3,045	4,457	5,480	5,754	6,042	6,344
Professional Contracts	6,523	7,902	8,808	8,984	9,164	9,347
Utilities	2,033	1,993	2,155	2,198	2,242	2,287
Travel & Allowances	184	233	299	305	311	317
Miscellaneous Services	2,184	1,798	1,895	1,933	1,972	2,011
Repairs & Maintenance	2,412	3,578	3,886	3,964	4,043	4,124
Operating Materials	414	387	596	608	620	632
Supplies	1,659	1,674	1,821	1,857	1,894	1,932
Grants	316	253	253	258	263	268
Contribution from City & City Charges	10	13	5	5	5	5
Mobile Equipment Maint. Charges/Credits Total	1,848	1,950	2,017	2,017	2,017	2,017
Total Maintenance & Operation	21,091	24,982	27,951	28,634	29,339	30,065
Operating Transfer to Other Funds						
Transfer to Other Funds (POB/Cap Proj/Lib Grant/IT/Equip Repl)	3,414	530	7,969	7,969	7,969	7,969
Total Operating Transfer to Other Funds	3,414	530	7,969	7,969	7,969	7,969



**City of Whittier
General Fund - 5 Year Financial Plan
FY 2024/25**

(in thousands)

	Actual 22/23	Adopted Budget 23/24	Proposed 24/25	Estimated 25/26	Estimated 26/27	Estimated 27/28
Operating Capital						
Recurring Capital and CIP	850	492	541	541	541	541
Total Operating Capital	850	492	541	541	541	541
SFS Policing Operation						
Employees Services Costs						
Salaries & Wages Total	4,644	4,908	4,976	5,200	5,330	5,463
Paid Leave Total	(82)	(82)	(82)	(86)	(88)	(90)
Labor Charges/Credit Total	865	892	895	926	949	973
Employee Benefits						
PERS Total	1,902	2,181	2,420	2,558	2,689	2,819
Health Insurance	809	823	780	819	860	903
Workers' Comp	611	706	698	715	733	751
Other Employee Benefits	82	88	89	92	94	96
Total SFS - ESC	8,831	9,516	9,776	10,224	10,567	10,915
Dues, Memberships & Publications	1	1	-	-	-	-
Rentals	1	1	1	1	1	1
Miscellaneous Operating Costs	1	1	1	1	1	1
Insurance	413	794	845	845	845	845
Professional Contracts	20	20	20	20	20	20
Utilities	4	4	4	4	4	4
Travel & Allowances	2	2	3	3	3	3
Miscellaneous Services	186	186	206	206	206	206
Repairs & Maintenance	71	71	71	71	71	71
Operating Materials	38	38	38	38	38	38
Supplies	59	59	59	59	59	59
City Charges	398	417	378	378	378	378
Total SFS - Maintenance & Operation	1,194	1,594	1,626	1,626	1,626	1,626
SFS - Recurring CIP & Capital Equipment	6	44	6	6	6	6
Total SFS Policing Operation	10,031	11,154	11,408	11,856	12,199	12,547
TOTAL OPERATING EXPENDITURES	85,729	91,503	102,208	104,727	107,826	110,994



**City of Whittier
General Fund - 5 Year Financial Plan
FY 2024/25**

(in thousands)

	Actual 22/23	Adopted Budget 23/24	Proposed 24/25	Estimated 25/26	Estimated 26/27	Estimated 27/28
<u>NON-OPERATING EXPENDITURES</u>						
Maintenance & Operation	1,068	465	465	465	465	465
Others & Transfers (<i>to Capital Projects & ISF</i>)	3,690	11,188	469	500	500	500
Capital Equipment Requests	627	978	845	-	-	-
American Rescue Plan Act (ARPA) One-Time Funds (<i>Credit</i>)		(7,885)				
TOTAL Non-Operating Expenditures	5,385	4,746	1,779	965	965	965
TOTAL EXPENDITURES & TRANSFERS-OUT 91,114 96,249 103,987 105,692 108,791 111,959						
GENERAL FUND SURPLUS/(DEFICIT) WITHOUT RESERVES ADJ.	14,042	3,028	(1,139)	(704)	(970)	(844)
<u>RESERVES ADJUSTMENTS</u>						
<i>Restricted:</i>						
Reserve for Park In-Lieu/Library/Pub Fac/Aquatics	(344)	(397)	(397)	(397)	(397)	(397)
Reserve for SB1186	(24)	(25)	(25)	(25)	(25)	(25)
Reserve for PEG	(153)	72	34	35	36	37
Reserve for Art in Public Places	(100)	(30)	(6)	(6)	(6)	(6)
Reserve for Emergency Contingency	-	(187)	(306)	(306)	(312)	(318)
Reserve for General Plan	(118)	(125)	(185)	(125)	(128)	(131)
Reserve for Rental Units	(86)	21	35	36	37	38
<i>Set-asides:</i>						
PERS Reserve	(2,800)	(2,800)	-	-	-	-
Reserve WRSA Loan Repayment	(2,008)	8,364	-	-	-	-
<u>ONE-TIME REVENUES</u>						
Reserve for Homeless Shelter/Outreach Contract	(2,115)	(7,885)	2,115	2,115	2,115	2,115
TOTAL RESERVES ADJUST.	(7,748)	(2,992)	1,265	1,327	1,320	1,313
TOTAL GENERAL FUND SURPLUS/(DEFICIT)	6,294	36	126	623	350	469
PERS Reserve Balance	10,307	13,107	13,107	13,107	13,107	13,107
Homeless Shelter Reserve Balance	4,230	12,115	10,000	7,885	5,770	3,655



**CITY OF WHITTIER
FY 2024-25 BUDGET
UNAPPROPRIATED FUND BALANCE SUMMARY**

Fund	Description	July 1, 2024 Proj. Beginning Fund Bal.	Revenue Budget	Reserves Adjustments	Available Resources	Expenditure Budget	CIP	June 30, 2025 Proj. Ending Balance	Change
100	General Fund	53,275,606	102,847,590	1,264,867	157,388,063	102,594,002	1,392,218	53,401,843	126,237
	Special Revenue Funds								
220	Traffic/COPS Program	835,645	181,000	-	1,016,645	264,485	-	752,160	(83,485)
230	Air Quality Imp. Fund	683,690	111,900	-	795,590	70,776	150,000	574,814	(108,876)
240	St. Lighting Dist.1-91	5,462	1,200	-	6,662	900	-	5,762	300
250	Asset Seizure-Forfeiture	411,385	-	-	411,385	-	-	411,385	-
254	Business Improv. Area	-	118,000	-	118,000	118,000	-	-	-
260	SB358 Library Grant	89	14,735	-	14,824	14,735	-	89	-
261	2107 - Gas Tax A	350,556	753,431	-	1,103,987	700,000	-	403,987	53,431
263	Traffic Congestion Rel. Fund	2,300,615	780,711	-	3,081,326	-	800,000	2,281,326	(19,289)
264	Traffic Safety Fund	86,000	156,000	-	242,000	70,000	-	172,000	86,000
265	2106 - Gas Tax B	465,641	813,513	-	1,279,154	413,178	120,000	745,976	280,335
266	2105 - Gas Tax	214,917	545,816	-	760,733	500,000	-	260,733	45,816
267	HUD Grants	-	709,799	-	709,799	709,799	-	-	-
268	Subventions and Grants	-	286,381	-	286,381	286,381	-	-	-
269	Home Grants	-	472,262	-	472,262	472,262	-	-	-
270	Prop A - Transit	5,227,907	2,483,202	-	7,711,109	2,830,550	90,000	4,790,559	(437,348)
271	Road and Rehab	2,228,569	2,250,029	-	4,478,598	1,611	2,250,029	2,226,958	(1,611)
275	Prop A - Incentive	1,013,118	291,382	-	1,304,500	331,579	-	972,921	(40,197)
280	Prop C - Transit	5,493,585	2,169,526	(100,000)	7,563,111	1,078,782	-	6,484,329	990,744
285	Measure R	2,426,759	1,531,394	-	3,958,153	207,686	1,425,000	2,325,467	(101,292)
286	Measure M	1,958,099	1,731,047	-	3,689,146	107,111	1,700,000	1,882,035	(76,064)
287	County Measure W	1,342,150	351,400	-	1,693,550	351,400	-	1,342,150	-
290	American Rescue Plan Act (ARPA)	-	-	-	-	-	-	-	-
291	Parking District No. 1	-	72,385	-	72,385	56,274	-	16,111	16,111
292	Parking District No. 2	828,187	422,139	-	1,250,326	384,682	-	865,644	37,457
294	Uptown Vill'g Mnt. Dist.	38,420	51,448	-	89,868	56,919	-	32,949	(5,471)
	Total Special Rev. Funds	25,910,794	16,298,700	(100,000)	42,109,494	9,027,110	6,535,029	26,547,355	636,561
	Debt Service Fund								
310	POB Debt Service	-	7,885,402	-	7,885,402	7,885,402	-	-	-
	Total Debt Service Fund	-	7,885,402	-	7,885,402	7,885,402	-	-	-
	Fiduciary Funds								
586	CFD89-1 Whitt.Str.Cap	888,271	200	-	888,471	888,471	-	-	(888,271)
	Total Fiduciary Fund	888,271	200	-	888,471	888,471	-	-	(888,271)
	Capital Funds								
635	Capital Outlay General	-	630,389	-	630,389	8,000	622,389	-	-
	Total Capital Fund	-	630,389	-	630,389	8,000	622,389	-	-
	Internal Service Funds								
715	Information Tech	-	1,773,891	-	1,773,891	1,574,876	164,098	34,917	34,917
720	Worker's Comp.	585,481	3,921,956	-	4,507,437	3,956,316	-	551,121	(34,360)
730	General Liability	240,533	7,479,173	-	7,719,706	7,647,744	-	71,962	(168,571)
740	Mobile Equip. Fund	-	2,498,771	-	2,498,771	2,444,466	-	54,305	54,305
750	Mobile Replacement Fund	4,575,655	1,584,037	-	6,159,692	4,049	1,415,000	4,740,643	164,988
770	Equip. Replacement Fund	668,974	347,719	(79,000)	937,693	72,200	802,244	63,249	(605,725)
780	Group Health Ins.	5,856,083	8,772,807	-	14,628,890	9,261,898	-	5,366,992	(489,091)
	Total Internal Service Funds	11,926,726	26,378,354	(79,000)	38,226,080	24,961,549	2,381,342	10,883,189	(1,043,537)
	Total Budget	92,001,397	154,040,635	1,085,867	247,127,899	145,364,534	10,930,978	90,832,387	(1,169,010)



**WHITTIER UTILITY AUTHORITY
FY 2024-25 BUDGET
UNAPPROPRIATED FUND BALANCE SUMMARY**

Fund	Description	July 1, 2024 Proj. Beginning Fund Bal.	Revenue Budget	Reserves Adjustments	Available Resources	Expenditure Budget	CIP	June 30, 2025 Proj. Ending Balance	Change
WUA Funds									
410	Sewer Maintenance	5,751,502	5,852,208	-	11,603,710	3,338,904	3,731,622	4,533,184	(1,218,318)
420	Water Fund	8,604,993	20,162,052	(181,318)	28,585,727	14,651,977	8,225,783	5,707,967	(2,897,026)
440	Solid Waste Disposal	(512,067)	4,996,613	-	4,484,546	4,374,019	-	110,527	622,594
450	Water Fac. Repl. Fund	3,829,929	358,600	-	4,188,529	-	-	4,188,529	358,600
456	Landfill Closure Fund	476,039	458,200	-	934,239	-	-	934,239	458,200
470	Water Bond	-	1,116,975	-	1,116,975	1,116,975	-	-	-
490	Environmental Liability	717,587	1,000	-	718,587	-	-	718,587	1,000
	Total WUA Funds	18,867,983	32,945,648	(181,318)	51,632,313	23,481,875	11,957,405	16,193,033	(2,674,950)



**WHITTIER HOUSING AUTHORITY
FY 2024-25 BUDGET
UNAPPROPRIATED FUND BALANCE SUMMARY**

Fund	Description	July 1, 2024 Proj. Beginning Fund Bal.	Revenue Budget	Reserves Adjustments	Available Resources	Expenditure Budget	CIP	June 30, 2025 Proj. Ending Balance	Change
	Special Revenue Fund								
912	Whittier Housing Authority	3,973,674	120,000	-	4,093,674	348,806	-	3,744,868	(228,806)



Budget Adjustment Worksheet - Measure W Fiscal Year 2024-25

Dept.	Item	Budget Code	Budget Code Description	Account Description	Budget Increase Justification	Total Amount
CC/IT	1	770-15-982-915	Equipment Replacement Fund	747082 - Business Continuity	Business continuity networks play a vital role in enhancing public safety and services by ensuring seamless operations during emergencies or disruptions. These networks enable the City to maintain communication channels, access critical data, and coordinate response efforts effectively. By having resilient systems in place, such as redundant infrastructure and backup protocols, the City can minimize downtime, mitigate risks, and swiftly recover from disruptions. This translates into better continuity of essential services for the public, including emergency response, utilities, and government functions, fostering a safer and more stable environment for Whittier residents. Total cost will be \$600,000, current existing available funds is \$172,000, combined with the replacement fund of \$125,000, resulting a net cost of \$303,000.	\$ 303,000
City Clerk/IT Non-Operating (One-Time) Total:						\$ 303,000



Budget Adjustment Worksheet - Measure W Fiscal Year 2024-25

Dept.	Item	Budget Code	Budget Code Description	Account Description	Budget Increase Justification	Total Amount
PRCS	1	100-22-222-000	Parks Maintenance	Parks Maint - Salaries & Benefits	Add one (1) Full-time Park Equipment Operator. The introduction of the Parks Equipment Operator role is crucial to meet our growing needs, especially with the recent acquisition of additional park space. With this position, we'll enhance our capabilities in maintaining and beautifying these expanded areas. Tasks such as mowing, grading, operating specialized equipment like the Bomford, handling large shrubs, and managing water truck operations will become more streamlined and efficient. This addition will not only ensure the upkeep of our existing parks but also allow us to properly manage and develop the newly acquired spaces, providing enhanced recreational opportunities for our Community.	69,560
PRCS	2	100-22-222-000	Parks Maintenance	Parks Maint - Salaries & Benefits	Add one (1) Full-time Park Maintenance Worker. The addition of the Parks Maintenance Worker position is vital to meet the increased demands for maintaining and enhancing our public spaces. With the recent acquisition of additional land at First Avenue, north of Lambert Road, and the planned addition of amenities at Guirado, Kennedy, and Michigan Park, there's a pressing need for additional manpower. This new role will play a pivotal part in ensuring that these areas receive the attention and care they require. From routine maintenance tasks to the implementation of new amenities, the Parks Maintenance Worker will contribute significantly to preserving the beauty and functionality of our parks.	69,560
Parks, Recreation, and Community Services Operating Total:						\$ 139,120



Budget Adjustment Worksheet - Measure W Fiscal Year 2024-25

Dept.	Item	Budget Code	Budget Code Description	Account Description	Budget Increase Justification	Total Amount
PRCS	1	100-23-231-000	Community Services	832024 - N Thea-Comm Equip Replacement	Theatre operation includes essential theatre systems, such as lighting, sound, staff-crew intercom, counterweight, etc. Without any of these systems, the theatre is unable to operate safely and efficiently. In the past few years, staff have replaced parts to continue operating the theatre at a high level with equipment that the manufacturers no longer support. The replacement of Community Center communication equipment will allow the Community Center to accommodate different groups to utilize the Center Theatre safely and efficiently.	\$ 92,767
PRCS	2	100-23-231-000	Community Services	832055 - N Thea-Lighting Repairs	The Community highly utilizes the Community Center for classes, meetings, plays, sports, Day Camps, afterschool programming, and special events. The facility's original lights have not been upgraded for 25 years. The entire Community Center's lighting replacement needs to be replaced with LED fixtures. LED technology utilizes 80 to 90% of electrical power to produce light while emitting only 10 to 20% of energy as waste heat. Additionally, LED bulbs are fully recyclable.	40,219
PRCS	3	100-22-221-000	Parks	821420 - York Field	York Field is used daily and is highly utilized by multiple sports affiliates to play baseball, softball, soccer, and adult softball. The shade structures have not been repaired or replaced in the past ten years and need replacement. The replacement of four (4) Cantilever Bleacher shade structures for York Field will cost \$48,689.	48,689



Budget Adjustment Worksheet - Measure W Fiscal Year 2024-25

Dept.	Item	Budget Code	Budget Code Description	Account Description	Budget Increase Justification	Total Amount
PRCS	4	100-22-226-000	Parkway Trees	619750 - Sp Purp Contr-Trmng	The request for an increase in funds for the West Coast Arborist contract will enable us to trim an additional 335 of our larger trees (31+ DSH) throughout the community. These are the biggest trees in our urban forest.	127,989
Parks, Recreation, and Community Services Non-Operating (One-Time) Total:						\$ 309,664
PW	1	100-30-321-803	Public Works - Street Maintenance	661000 - Road Materials	Additional asphalt and paint to be utilized by our new asphalt and paint crew.	100,000
Public Works Operating Total:						\$ 100,000
PW	1	100-30-321-803	Public Works - Street Maintenance	843026 - N Portable Concrete Mixer	Purchase of a Towable Portable Concrete Mixer to be utilized by the Public Works Street Division for small jobs where a full sized concrete truck is inefficient.	\$ 40,000
PW	2	100-30-321-803	Public Works - Street Maintenance	843027 - N Asphalt Trailer Loader	Purchase of a Hot Asphalt Trailer Loader to be utilized by the Public Works Street Division for use on small jobs including allowing for permanent pothole repairs.	125,000
Public Works Non-Operating (One-Time) Total:						\$ 165,000



Budget Adjustment Worksheet - Measure W Fiscal Year 2024-25

Dept.	Item	Budget Code	Budget Code Description	Account Description	Budget Increase Justification	Total Amount
PD	1	100-40-411-000	Police - Safety	674001 - SWAT Vests	A Replacement Fund for SWAT vests as they need to be replaced every 5 years, with a recurring annual base of \$10K.	10,000
PD	2	100-40-411-000	Police - Safety	849151 - Patrol Helmets	A Replacement Fund for Patrol Helmets, with a recurring annual base of \$15K.	15,000
PD	3	100-40-411-000	Police - Safety	849195 - N K-9	A Replacement Fund for K-9 as they need to be replaced every 5-7 years, with a recurring annual base of \$4K.	4,000
PD	4	100-40-411-000	Police - Safety	821352 - UAS Systems	A Replacement Fund for Tech Team Equipment such as drones, UAS (Unmanned Aerial Systems) that will enhance the scope and effectiveness of the public safety services the Police Department provides, with a recurring annual base of \$20K.	20,000
PD	5	100-40-411-000	Police - Safety	Public Safety - Salaries & Benefits	Add one (1) Full-time Recruitment Officer to reinstate position. Since freezing funding for the Recruitment Officer position in 2012, the Police Department has relied on part-time employees to assist with recruitment and hiring responsibilities for all department vacancies. Retirement and turnover rates in Southern California law enforcement have increased drastically in the past 36 months, and no significant reduction in this rate is expected in the near future. The current and projected workload associated with the hiring and processing of police recruits, lateral police officers, code enforcement officers, dispatchers, records specialists, cadets, and other positions, justifies the reinstatement of a full-time sworn police officer for this specific mission.	163,275

Police Operating Total:	\$ 212,275
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Budget Adjustment Worksheet - Measure W Fiscal Year 2024-25

Dept.	Item	Budget Code	Budget Code Description	Account Description	Budget Increase Justification	Total Amount
PD	6	100-40-411-000	Police - Safety	741120 - O Traffic Message Board	Purchase of two additional message trailers will enable the Police Department to increase information sharing in more locations throughout the City. Traffic message trailers help to ensure important messaging is provided to residents and visitors who may not have social media, where information is shared on a regular basis.	\$ 43,000
PD	7	100-40-411-000	Police - Safety	662100 - Entry Team Equip	SWAT team equipment for replacement of rifles - The SWAT team utilizes specialized weapons, designed to bring each situation to a safe conclusion while safeguarding lives and maximizing the safety of officers. The SWAT rifle is the primary weapon of a SWAT team officer. The new rifles will improve functionality and optics, and its compact size makes it more effective in protecting officers during interior search operations.	54,000
Police Non-Operating (One-Time) Total:						\$ 97,000
Total Operating Funded by Measure W						\$ 451,395
Total Non-Operating (One-Time) Funded by Measure W						\$ 874,664
Total Funded by Measure W						\$ 1,326,059



FY 2025 - FY 2029 5 Year Capital Improvement Projects Replacement Funds

Project	Department	Fund	Division	Account	Account Category	Description	Estimated Carryover Appropriations 6/30/2024	Adopted Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Project Status
15-005 - Public Info Equipment	12 - City Manager	100 - General Fund	122000 - Public Info Svcs	749060 - O Public Info Eqmt	720 - Recurring Capital	This is the replacement fund for Cable Equipment Replacement	-	10,000	10,000	10,000	10,000	10,000	Capital Reserve
18-015 - Imaging Equipment Replacement	15 - City Clerk	100 - General Fund	151000 - City Clerk	749040 - Imaging Equip Replacement	720 - Recurring Capital	This is a recurring replacement funds for document imaging scanners	-	2,500	2,500	2,500	2,500	2,500	Capital Reserve
21-032 - Election Voting Equipment	15 - City Clerk	100 - General Fund	151301 - Election	747141 - Electn Votg Euip Replac	720 - Recurring Capital	Adding this new replacement fund for the purchase of new voting equipment on a 10 year cycle; total projected cost for two additional Vote Centers is \$200,000	-	20,000	20,000	20,000	20,000	20,000	Capital Reserve
14-003 - Municipal Wireless Network	15 - City Clerk	715 - Information Technology	151000 - Info Tech	747111 - Muni Wireless Network	720 - Recurring Capital	Carryover availability for future WMS expansion (Parnell Park, Landfill, various City facilities); usually lasts 10-15 years	-	3,500	3,500	3,500	3,500	3,500	Capital Reserve
22-033 - GIS Map Layers	15 - City Clerk	715 - Information Technology	151000 - Info Tech	747140 - O GIS Sys	720 - Recurring Capital	This is the replacement fund used to update GIS maps; County asks annually	-	22,000	22,000	22,000	22,000	22,000	Capital Reserve
18-014 - Cityhall Network Replacement	15 - City Clerk	770 - Equipment Replcmnt Fund	982915 - ER-Clerk	747110 - O CH Network Replacement	720 - Recurring Capital	This is the network replacement funds for replacement of City-wide various switches and routers	-	57,000	57,000	57,000	57,000	57,000	Capital Reserve
19-001 - Computer Replacement	15 - City Clerk	770 - Equipment Replcmnt Fund	982915 - ER-Clerk	742040 - O Computer Replacement	720 - Recurring Capital	This is the computer replacement funds for various departments - City Clerk (City-wide) \$40K, Library \$13.2K, General - Controller \$5K and Police Department \$26.3K	-	84,500	84,500	84,500	84,500	84,500	Capital Reserve
19-002 - Central Phone System Replacement	15 - City Clerk	770 - Equipment Replcmnt Fund	982915 - ER-Clerk	749050 - O Cntrl Phone Sys	720 - Recurring Capital	This is the replacement fund for the maintenance and future upgrades to the central phone system.	-	59,000	59,000	59,000	59,000	59,000	Capital Reserve
25-004 - Bus Continuity	15 - City Clerk	770 - Equipment Replcmnt Fund	982915 - ER-Clerk	747082 - Bus Continuity	720 - Recurring Capital	Increase by \$58k from \$67k for new recurring base of \$125K. This is the replacement fund (combined Acct 747115 - O Email Archiving w/ this) Will need \$600,000 in January 2025. Cost is for 5 years. Account currently has \$172K	172,000	428,000	125,000	125,000	125,000	125,000	Capital Reserve
24-025 - Public Computers Replacement	21 - Library	770 - Equipment Replcmnt Fund	982921 - ER-LIB	742042 - Public Computers Replacement	720 - Recurring Capital	This is the computer replacement funds for Public Computers at Library. This covers 16 laptops, 70 public computers and 28 ipads for 5 years	-	25,200	25,200	25,200	25,200	25,200	Capital Reserve



FY 2025 - FY 2029 5 Year Capital Improvement Projects Replacement Funds

Project	Department	Fund	Division	Account	Account Category	Description	Estimated Carryover Appropriations 6/30/2024	Adopted Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Project Status
10-001 - Parks Fence Maintenance	22 - Parks	100 - General Fund	221000 - Parks	752820 - O Fence Maint	750 - Recurring CIP	Operating budget for the maintenance and replacement of parking fencing (not a replacement fund, as such, it does not accumulate)	-	29,000	29,000	29,000	29,000	29,000	Capital Reserve
00-005 - Parks Picnic Table/Bench	22 - Parks	635 - Cap Outlay General	981922 - PRK-CIP	732030 - NA - O Picnic Table/Bench	720 - Recurring Capital	This is part of the Picnic Table Replacement Program. This fund was reduced as cost savings measures in past years.	-	10,000	10,000	10,000	10,000	10,000	Capital Reserve
12-003 - Tennis/Basketball Court Resurfacing	22 - Parks	635 - Cap Outlay General	981922 - PRK-CIP	852425 - N Tennis Ct Resrf	750 - Recurring CIP	Alternating years resurface basketball and tennis courts (\$40K/\$65K); FY23 was \$40K; FY24 = \$65K; FY25 = \$40K	-	40,000	65,000	40,000	65,000	40,000	Capital Reserve
14-001 - Parks Playground Signage	22 - Parks	635 - Cap Outlay General	981922 - PRK-CIP	832065 - Playgrnd Signage	720 - Recurring Capital	Operating budget for the maintenance and replacement of playground signage (not a replacement fund, as such, it does not accumulate)	-	7,500	7,500	7,500	7,500	7,500	Capital Reserve
00-006 - Financial Info System Software Upgrade	25 - City Controller	635 - Cap Outlay General	981925 - CONT-CIP	747080 - O FIS Software Upgrade	720 - Recurring Capital	This is a replacement fund for the City's Financial Information System Software Upgrade	298,286	25,000	25,000	25,000	25,000	25,000	Capital Reserve
00-007 - Financial Info System Hardware Replacement	25 - City Controller	770 - Equipment Replcmnt Fund	982000 - ER-GEN	747085 - O FIS Hardware Replmt	720 - Recurring Capital	This is the replacement funds for the City's Financial Information System (ERP) including upgrades	470,325	25,000	25,000	25,000	25,000	25,000	Capital Reserve
19-001 - Computer Replacement	25 - City Controller	770 - Equipment Replcmnt Fund	982000 - ER-GEN	743170 - O Copier	720 - Recurring Capital	This is a replacement fund for the City's Copiers	345,995	45,000	45,000	45,000	45,000	45,000	Capital Reserve
24-065 - Mobile Equipment Replacement	30 - Public Works	750 - Mobile Replacement Fund	361000 - Mobile Equip	745* - 2425 EQ - XXXXX	745 - Vehicle Equipment Acquisition	This is a replacement fund for the City's mobile equipment/vehicles	-	1,415,000	45,000	45,000	45,000	45,000	Capital Reserve
23-012 - UAS Systems	40 - Police	100 - General Fund	411000 - PD-City Safety	821352 - UAS Systems	720 - Recurring Capital	New add - This will be a replacement fund for Tech Team Equipment purchases such as drones at recurring base of \$20K to be CO. Reduced base to \$0 from \$55,615 due to one time capital UAS system from FY24	-	20,000	20,000	20,000	20,000	20,000	Capital Reserve
24-067 Patrol Helmets Replacements	40 - Police	100 - General Fund	411000 - PD-City Safety	849151 - N Patrol Helmets	720 - Recurring Capital	New add - This will be a replacement fund for patrol helmets w/ recurring base of \$15K to be CO (Patrol helmets will need to be replaced every 5 years). Reduced base to \$15K (recurring CIP) from one time capital \$60K (FY24).	-	15,000	15,000	15,000	15,000	15,000	Capital Reserve



FY 2025 - FY 2029 5 Year Capital Improvement Projects Replacement Funds

Project	Department	Fund	Division	Account	Account Category	Description	Estimated Carryover Appropriations 6/30/2024	Adopted Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Project Status	
25-014 - MDC Replacement	40 - Police	100 - General Fund	411000 - PD-City Safety	747090 - O MDC Replcmnt	720 - Recurring Capital	New add - This will be a replacement fund for MDC replacement for a recurring base of \$30K and to be CO; MDCs need to be replaced approx. every 10 years	-	30,000	30,000	30,000	30,000	30,000	Capital Reserve	
25-015 - K9 Replacement	40 - Police	100 - General Fund	411000 - PD-City Safety	849195 - N K-9	720 - Recurring Capital	Add new K9 replacement: \$4K/yr - need to be replaced every 5-7 yr	-	4,000	4,000	4,000	4,000	4,000	Capital Reserve	
19-040 - PD Info System Replacement	40 - Police	770 - Equipment Replcmnt Fund	982940 - ER-PD	747060 - O PD Info Sys Replmt	720 - Recurring Capital	This is the replacement fund for Police Facility Servers and switches	-	10,000	10,000	10,000	10,000	10,000	Capital Reserve	
Total								1,286,606	2,387,200	739,200	714,200	739,200	714,200	6,580,606



FY 2025 - FY 2029 5 Year Capital Improvement Projects

Project	Department	Fund	Division	Account	Account Category	Description	Estimated Carryover Appropriations 6/30/2024	Adopted Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Project Status
25-005 - Office Improvement	18 - Community Development	100 - General Fund	141000 - Building & Safety	846130 - N Office Improvements	820 - One-Time Capital	New Transfer \$150K from acct 847047 File Digitization & add to current base of \$50K - This should be One-Time	-	200,000	-	-	-	-	In Progress
25-005 - Office Improvement	18 - Community Development	100 - General Fund	161000 - Planning	846130 - N Office Improvements	820 - One-Time Capital	New Transfer \$150K from acct 847047 File Digitization & add to current base of \$50K - This should be One-Time	-	200,000	-	-	-	-	In Progress
24-036 - Paint exterior and interior of Parnell Park	22 - Parks	635 - Cap Outlay General	981922 - PRK-CIP	751021 - Paint Prk Facilities	750 - Recurring CIP	Add one-time \$40,845 for Paint exterior and interior of Parnell Park Facility	40,845	-	-	-	-	-	Open
24-038 - Repair Drainage at Dog Park	22 - Parks	635 - Cap Outlay General	981922 - PRK-CIP	821427 - DG Replace/Curb Drainage	820 - One-Time Capital	Add one-time \$218,135 to replace DG and repair drainage at the Dog Park	218,427	-	-	-	-	-	Open
24-039 - Roof Replacements at Guirado, Palm and Bailey House	22 - Parks	635 - Cap Outlay General	981922 - PRK-CIP	821415 - N Roofing	820 - One-Time Capital	Add one-time \$110,570 for Roof Replacements at Guirado, Palm and Bailey House	110,570	-	-	-	-	-	Open
24-040 - Penn Park Rod Iron Fence Removal & Replacement	22 - Parks	635 - Cap Outlay General	981922 - PRK-CIP	821429 - N Fence Replacement	820 - One-Time Capital	Add one-time \$72,692 for Penn Park Rod Iron Fence Removal & Replacement	72,692	-	-	-	-	-	Open
24-041 - Rod Iron Fence painted at Dog Park & York Field	22 - Parks	635 - Cap Outlay General	981922 - PRK-CIP	852820 - N Paint Pk Fence	850 - One-Time CIP	Add one-time \$41,780 for Rod Iron Fence painted at Dog Park & York Field	41,780	-	-	-	-	-	Open
24-042 - Heighten the York Field fence line	22 - Parks	635 - Cap Outlay General	981922 - PRK-CIP	821431 - N Fence Heightening	820 - One-Time Capital	Heighten the York Field fence line on fields two & three	65,000	-	-	-	-	-	Open
25-006 - Special Activity Building Roof	22 - Parks	635 - Cap Outlay General	981922 - PRK-CIP	821415 - N Roofing	820 - One-Time Capital	Add one-time \$100K for Special Activity Building roof for FY24/25	-	100,000	-	-	-	-	
25-007 - York Field Replacement of Bleacher Shades	22 - Parks	635 - Cap Outlay General	981922 - PRK-CIP	821420 - York Field	820 - One-Time Capital	Add one-time \$48,689 for York Field Replacement of Bleacher Shades	-	48,689	-	-	-	-	Open
25-008 - Theatre Communication Equipment Replacement	23 - Community Services	100 - General Fund	231000 - Community Svcs	832024 - N Thea-Comm Equip Replace	820 - One-Time Capital	Add one time \$92,767 - Community Center Theatre Communication Equipment Replacement	-	92,767	-	-	-	-	New
25-010 - 2 EV or Plus in Hybrid	23 - Community Services	100 - General Fund	230 - Air Quality Improvement	845500 - N Vehicle Equip Acq'N	820 - One-Time Capital	One time purchase of 2 EV or Plus in Hybrid for PRCS \$150K	-	150,000	-	-	-	-	New



FY 2025 - FY 2029 5 Year Capital Improvement Projects

Project	Department	Fund	Division	Account	Account Category	Description	Estimated Carryover Appropriations 6/30/2024	Adopted Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Project Status
12-002 - Palm Ave Infrastructure Replacement	23 - Community Services	285 - Measure R	241650 - Measure R	775062 - Palm Ave Concrete Rep	750 - Recurring CIP	Streets Repair Project	245,000	-	-	-	-	-	Construction
16-036 - Greenway Trail East Extension Gap Closure Project	23 - Community Services	285 - Measure R	241650 - Measure R	745016 - T Whit GWT East Ext	720 - Recurring Capital	Greenway Trail East Extension Project	84,168	-	-	-	-	-	Project Closeout
24-035 - HVAC System in Community Theatre Dressing Rooms	23 - Community Services	635 - Cap Outlay General	981923 - CS-CIP	832022 - N HVAC	820 - One-Time Capital	Replace HVAC system in Community Theater Dressing rooms	20,000	-	-	-	-	-	Open
25-002 - Portable Concrete Mixer	30 - Public Works	100 - General Fund	321803 - Street Maint	843026 - N Portable Concrete Mixer	850 - One-Time CIP	Add \$40K - Towable Portable Concrete Mixer 2.0 cubic yards (One-Time)	-	40,000	-	-	-	-	New
19-014 - Series Street Light Conversion	30 - Public Works	263 - Traffic Congestion	331000 - Traffic Congestion	775044 - St Lighting Circuit Conv	750 - Recurring CIP	Philadelphia (College Hills) and Citywide Locations - Design and Construction Phase	789,105	100,000	100,000	100,000	100,000	100,000	Ongoing
22-001 - Citywide Striping and Crack Sealing	30 - Public Works	263 - Traffic Congestion	331000 - Traffic Congestion	732015 - O St Striping/Marking	720 - Recurring Capital	Refreshing of striping Citywide	34,373	150,000	150,000	150,000	150,000	150,000	Ongoing
24-012 - Pavement Rehabilitation Program	30 - Public Works	263 - Traffic Congestion	331000 - Traffic Congestion	778040 - O Pavement Rehab	750 - Recurring CIP	Paving Project Funds - Design & Construction various locations citywide	901,152	500,000	500,000	500,000	500,000	500,000	Ongoing
17-020 - Lambert Road Traffic Signal Synchronization Project	30 - Public Works	265 - 2106 - Gas Tax B	331000 - Gas Tax B	778013 - Lambert Rd Tssp	750 - Recurring CIP	17 Intersections Signal Upgrades - Project Closeout	200,406	-	-	-	-	-	Project Closeout
18-025 - TSSP - Leffingwell Road	30 - Public Works	265 - 2106 - Gas Tax B	331000 - Gas Tax B	775053 - Leffingwell Rd Tssp	750 - Recurring CIP	Project in Design - Lead by LA County - City to pay fair share	222,405	-	-	-	-	-	PS&E
18-029 - Whittier Boulevard Corridor Study	30 - Public Works	265 - 2106 - Gas Tax B	331000 - Gas Tax B	772811 - O Whitt Blvd Drain Improv	750 - Recurring CIP	Project Completed - carryover for Relinquishment Study	9,668	-	-	-	-	-	Project Closeout
22-001 - Citywide Striping and Crack Sealing	30 - Public Works	265 - 2106 - Gas Tax B	331000 - Gas Tax B	732015 - O St Striping/Marking	720 - Recurring Capital	Refreshing of striping Citywide	24,566	-	-	-	-	-	Ongoing
22-015 - Street Sign Replacement Program	30 - Public Works	265 - 2106 - Gas Tax B	331000 - Gas Tax B	732010 - O St Name Sign Rpl Prg	720 - Recurring Capital	Name Sign Replacement Program	34,577	-	-	-	-	-	Ongoing
24-011 - Traffic Signal Improvement Program	30 - Public Works	265 - 2106 - Gas Tax B	331000 - Gas Tax B	741111 - O TS Controller Progm	720 - Recurring Capital	Replacing Unreliable Traffic Signal Controllers and Cabinets	104,314	120,000	120,000	120,000	120,000	120,000	Ongoing



FY 2025 - FY 2029 5 Year Capital Improvement Projects

Project	Department	Fund	Division	Account	Account Category	Description	Estimated Carryover Appropriations 6/30/2024	Adopted Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Project Status
24-012 - Pavement Rehabilitation Program	30 - Public Works	265 - 2106 - Gas Tax B	331000 - Gas Tax B	777140 - O Surf Trmt Pgm	750 - Recurring CIP	Paving Project Funds - Design & Construction various locations citywide	328,983	-	-	-	-	-	Ongoing
17-019 - Santa Gertrudes Avenue Overlay	30 - Public Works	268 - Subventions & Grants	950930 - PW-S&G	875371 - St Gertrudes Ave Overlay	820 - One-Time Capital	Repaving of Santa Gertrudes (Whittier to Leffingwell) & Sidewalk - STPL Grant Funds	2,100,872	-	-	-	-	-	Ongoing
18-022 - Hot Spots Project - Colima Road	30 - Public Works	268 - Subventions & Grants	950930 - PW-S&G	684070 - Colima Rd-Hot Spots	684 - Local Grant	Intersection Improv Project at Whittier Blvd/Colima Rd	1,907,854	-	-	-	-	-	PS&E
20-005 - Beverly Blvd at Norwalk Blvd Intersection Improvements	30 - Public Works	268 - Subventions & Grants	950930 - PW-S&G	779171 - Norwalk/Beverly Realign	750 - Recurring CIP	Project in Design - Metro Grant Funds	1,858,668	-	-	-	-	-	PS&E
24-009 - Pedestrian Improvements	30 - Public Works	268 - Subventions & Grants	950930 - PW-S&G	684058 - TDA Ped-Bike 1314	684 - Local Grant	TDA funds for Ped/Bike ADA Transition Plan Improvement Projects	200,000	200,000	200,000	200,000	200,000	200,000	Ongoing
12-002 - Palm Ave Infrastructure Replacement	30 - Public Works	271 - Road & Rehab	321000 - Road & Rehab	775062 - Palm Ave Concrete Rep	750 - Recurring CIP	Streets Repair Project	1,904,203	-	-	-	-	-	Construction
20-004 - Colima Road Rehabilitation	30 - Public Works	271 - Road & Rehab	321000 - Road & Rehab	741178 - Wa Blvd & Vicinity Resurf	720 - Recurring Capital	Washington Blvd Paving Project	1,208,383	-	-	-	-	-	PS&E
23-020 - Calmada and Mills Rehab	30 - Public Works	271 - Road & Rehab	321000 - Road & Rehab	752021 - Calmada Mills Scott Rehab	750 - Recurring CIP	Calmada and Mills Paving Project - Construction Phase	2,173,675	-	-	-	-	-	PS&E
24-013 - Leffingwell Road & Vicinity Rehab	30 - Public Works	271 - Road & Rehab	321000 - Road & Rehab	741184 - Leffingwell Rd Resurfac	720 - Recurring Capital	Leffingwell Rd & Vicinity Paving Project Design funds	63,988	-	-	-	-	-	PS&E
25-001 - Painter Ave & Vicinity Rehab	30 - Public Works	271 - Road & Rehab	321000 - Road & Rehab	000000 - New Project/Program	850 - One-Time CIP	One-Time CIP - Painter Ave & Vicinity Rehab	-	2,250,029	-	-	-	-	New
16-036 - Greenway Trail East Extension Gap Closure Project	30 - Public Works	280 - Prop C - Transit	241614 - Prop C Improvements	745016 - T Whit GWT East Ext	720 - Recurring Capital	Greenway Trail East Extension Project	22,266	-	-	-	-	-	Project Closeout
17-019 - Santa Gertrudes Avenue Overlay	30 - Public Works	280 - Prop C - Transit	241614 - Prop C Improvements	875371 - St Gertrudes Ave Overlay	820 - One-Time Capital	Repaving of Santa Gertrudes (Whittier to Leffingwell) & Sidewalk	1,178,941	-	-	-	-	-	Ongoing
17-019 - Santa Gertrudes Avenue Overlay	30 - Public Works	285 - Measure R	332650 - PW Measure R	875371 - St Gertrudes Ave Overlay	820 - One-Time Capital	Repaving of Santa Gertrudes (Whittier to Leffingwell) & Sidewalk	30,975	-	-	-	-	-	Construction
17-020 - Lambert Road Traffic Signal Synchronization Project	30 - Public Works	285 - Measure R	332650 - PW Measure R	778013 - Lambert Rd Tssp	750 - Recurring CIP	17 Intersections Signal Upgrades - Project Closeout	8,958	-	-	-	-	-	Project Closeout



FY 2025 - FY 2029 5 Year Capital Improvement Projects

Project	Department	Fund	Division	Account	Account Category	Description	Estimated Carryover Appropriations 6/30/2024	Adopted Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Project Status
18-020 - Hot Spots Project - Five Points	30 - Public Works	285 - Measure R	241650 - Measure R	752291 - Whitt Inters Improv	750 - Recurring CIP	Intersection Improvements at Whittier Blvd/5-Points - Staff Time for Project Oversight	-	25,000	25,000	-	-	-	Construction
21-003 - Year 3 Surface Treatment Program (Residential Streets)	30 - Public Works	285 - Measure R	332650 - PW Measure R	741181 - Janine Dr & Vicinity Resu	720 - Recurring Capital	Janine Dr & Vicinity Paving Project - Design and Construction Phase	1,343,026	-	-	-	-	-	PS&E
22-001 - Citywide Striping and Crack Sealing	30 - Public Works	285 - Measure R	332650 - PW Measure R	732015 - O St Striping/Marking	720 - Recurring Capital	Refreshing of striping Citywide	400,000	400,000	400,000	400,000	400,000	400,000	Ongoing
22-014 - Cooperative Design Concept w County LA - Pavement Improvements	30 - Public Works	285 - Measure R	332650 - PW Measure R	875373 - Washington Blvd Crowndale	850 - One-Time CIP	LA County is lead agency for Washington Paving Project - City share is for Design and Construction	125,000	-	-	-	-	-	PS&E
24-009 - Pedestrian Improvements	30 - Public Works	285 - Measure R	332650 - PW Measure R	684058 - TDA Ped-Bike 1314	684 - Local Grant	Carryover for Ped/Bike ADA Transition Plan Improvement Projects	184,027	89,640	89,640	89,640	89,640	89,640	Ongoing
24-012 - Pavement Rehabilitation Program	30 - Public Works	285 - Measure R	332650 - PW Measure R	777140 - O Surf Trmt Pgm	750 - Recurring CIP	Paving Project Funds - Design & Construction various locations citywide	1,321,482	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	Ongoing
24-013 - Leffingwell Road & Vicinity Rehab	30 - Public Works	285 - Measure R	332650 - PW Measure R	741184 - Leffingwell Rd Resurfac	720 - Recurring Capital	Leffingwell Rd & Vicinity Paving Project Construction funds	1,000,000	-	-	-	-	-	PS&E
16-036 - Greenway Trail East Extension Gap Closure Project	30 - Public Works	286 - Measure M	321000 - Measure M	745016 - T Whit GWT East Ext	720 - Recurring Capital	Greenway Trail East Extension Project	491,831	-	-	-	-	-	Project Closeout
17-020 - Lambert Road Traffic Signal Synchronization Project	30 - Public Works	286 - Measure M	321000 - Measure M	778013 - Lambert Rd Tssf	750 - Recurring CIP	17 Intersections Signal Upgrades - Project Closeout	1,159,428	-	-	-	-	-	Project Closeout
22-001 - Citywide Striping and Crack Sealing	30 - Public Works	286 - Measure M	321000 - Measure M	732015 - O St Striping/Marking	720 - Recurring Capital	Refreshing of striping Citywide	100,000	100,000	100,000	100,000	100,000	100,000	Ongoing
22-001 - Citywide Striping and Crack Sealing	30 - Public Works	286 - Measure M	321000 - Measure M	775054 - Rubber Crack Sealing	750 - Recurring CIP	Rubber Crack Sealing Concrete Streets - Citywide	50,000	50,000	50,000	50,000	50,000	50,000	Ongoing
22-015 - Street Sign Replacement Program	30 - Public Works	286 - Measure M	321000 - Measure M	732010 - O St Name Sign Rpl Prg	720 - Recurring Capital	Sign replacements to increase retroreflective visibility	30,000	30,000	30,000	30,000	30,000	30,000	Ongoing
24-011 - Traffic Signal Improvement Program	30 - Public Works	286 - Measure M	321000 - Measure M	741111 - O TS Controller Progm	720 - Recurring Capital	Replacing Unreliable Traffic Signal Controllers and Cabinets	100,066	-	-	-	-	-	Ongoing
24-012 - Pavement Rehabilitation Program	30 - Public Works	286 - Measure M	321000 - Measure M	777140 - O Surf Trmt Pgm	750 - Recurring CIP	Paving Project Funds - Design & Construction various locations citywide	704,916	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	Ongoing



FY 2025 - FY 2029 5 Year Capital Improvement Projects

Project	Department	Fund	Division	Account	Account Category	Description	Estimated Carryover Appropriations 6/30/2024	Adopted Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Project Status
24-026 - Pedestrian Signal Upgrades	30 - Public Works	286 - Measure M	321000 - Measure M	842111 - Pedestrian Signal Upgrades	850 - One-Time CIP	Pedestrian Signal Upgrades	250,000	120,000	120,000	120,000	120,000	120,000	Ongoing
24-027 - Traffic Signal Safety Enhancements	30 - Public Works	286 - Measure M	321000 - Measure M	842112 - Traffic Signal Safety Enhancements	850 - One-Time CIP	Traffic Signal Safety Enhancements	250,000	200,000	200,000	200,000	200,000	200,000	Ongoing
18-010 - Sewer Cleaning	30 - Public Works	410 - Sewer Maintenance	342000 - Sewer	821008 - Sewer Cleaning	820 - One-Time Capital	Sewer cleaning for hard-to-reach areas	208,547	57,420	60,444	63,262	66,977	70,261	Ongoing
21-018 - Sewer Replacement	30 - Public Works	410 - Sewer Maintenance	342000 - Sewer	774075 - Sewer Repair Program	750 - Recurring CIP	Sewer Replacement	-	3,606,452	3,827,354	4,061,757	4,310,487	4,574,660	Ongoing
22-018 - Sewer Replacement - Asphalt Repairs	30 - Public Works	410 - Sewer Maintenance	342000 - Sewer	752010 - O Asphalt Repair	750 - Recurring CIP	Repair asphalt after sewer projects	-	25,750	26,523	27,318	28,138	28,982	Ongoing
24-049 - Furniture, Fixtures & Equipment	30 - Public Works	410 - Sewer Maintenance	342000 - Sewer	846160 - N Workstations	820 - One-Time Capital	Furniture Fixtures & Equipment	125,000	42,000	-	-	-	-	In Progress
15-002 - Rehabilitation Well	30 - Public Works	420 - Water Fund	341931 - Water CIP	752012 - Rehab Well	750 - Recurring CIP	Rehabilitation of Well 14	-	142,212	153,802	166,337	179,893		Ongoing
18-041 - City Yard	30 - Public Works	420 - Water Fund	341931 - Water CIP	851260 - N City Yard Imprvmt	850 - One-Time CIP	Paint and rehabilitation of City Yard	-	71,106	76,901	83,168	89,947		Ongoing
21-008 - Murphy Hills Reservoir Replacement	30 - Public Works	420 - Water Fund	341931 - Water CIP	847254 - Murphy Res Replmnt	820 - One-Time Capital	Reservoir replacement at Murphy Hills	3,505,776	-	-	-	-		Construction
21-016 - WMP Central Group No. 1 - 577 Zone 4" Water Main Replacement	30 - Public Works	420 - Water Fund	341931 - Water CIP	847257 - Central Dist No 1	820 - One-Time Capital	Water main replacement projects west of Painter	-	1,030,000	2,121,800	2,185,454	1,547,555	1,159,274	Ongoing
21-017 - Transmission Main Large Valve Replacement - Phase II	30 - Public Works	420 - Water Fund	341931 - Water CIP	847259 - Large Valve Replacement	820 - One-Time Capital	Large valve replacement at various locations	-	142,212	153,802	166,337	179,893		Ongoing
21-033 - West Distribution System Improvements Group No. 1	30 - Public Works	420 - Water Fund	341931 - Water CIP	847253 - West Dist Grp No 1	750 - Recurring CIP	Water main replacement program - Orange Grove & Vicinity	1,427,728	-	-	-	-		Construction
21-034 - Water Asset Management System	30 - Public Works	420 - Water Fund	341931 - Water CIP	847255 - Asset Mgmt Syst	820 - One-Time Capital	Asset Management Software	45,911	62,070	64,655	67,370	70,220	73,204	Ongoing
22-019 - Water Replacement - Asphalt Repairs	30 - Public Works	420 - Water Fund	341931 - Water CIP	752010 - O Asphalt Repair	750 - Recurring CIP	Additional asphalt repairs in water main CIP projects	-	75,000	75,000	75,000	75,000		Ongoing



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Project	Department	Fund	Division	Account	Account Category	Description	Estimated Carryover Appropriations 6/30/2024	Adopted Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Project Status
22-021 - West Distribution System Improvements Group No. 2	30 - Public Works	420 - Water Fund	341931 - Water CIP	847256 - West Dist Grp 2	820 - One-Time Capital	Water main replacement program at various locations	-	-	1,055,558	1,368,457	1,125,509		Ongoing
22-022 - Rideout Reservoir Replacement	30 - Public Works	420 - Water Fund	341931 - Water CIP	847258 - Rideout Reserv Replac	820 - One-Time Capital	Rideout Reservoir replacement	500,000	-	2,657,198	-	-		Ongoing
22-023 - Water Large Valve Replacement Program	30 - Public Works	420 - Water Fund	341931 - Water CIP	847264 - Valve Replace Prog	820 - One-Time Capital	Valve replacement at various locations Group II	286,750	142,212	-	158,417	171,327		Ongoing
23-005 - Master Plan for City Yard	30 - Public Works	420 - Water Fund	341931 - Water CIP	851261 - Master Plan City	850 - One-Time CIP	Master Plan for City Yard	100,000	-	-	-	-		In Progress
23-006 - Booster Station Repair - Rideout No. 1	30 - Public Works	420 - Water Fund	341931 - Water CIP	752018 - Booster Station Repair	750 - Recurring CIP	Booster upgrade	-	-	265,720	-	-		Ongoing
23-007 - Cylindrical Steel Pipeline Replacement	30 - Public Works	420 - Water Fund	341931 - Water CIP	781221 - Cylindrical Steel Pipeline Replacement	750 - Recurring CIP	Replacement program at various locations	-	386,971	398,580	410,537	422,853		Ongoing
24-050 - Washington Pump Station Replacement	30 - Public Works	420 - Water Fund	341931 - Water CIP	847271 - Washington Pump Stn Rpl	850 - One-Time CIP	Washington Pump Station Replacement	-	-	-	-	-	1,159,274	Ongoing
24-051 - Truck for Lead Water Treatment Plant Operator	30 - Public Works	420 - Water Fund	341931 - Water CIP	845501 - Truck Purchase	820 - One-Time Capital	Truck for New Lead Water Treatment Plant Operator	56,000	-	-	-	-		In Progress
24-052 - SUV for Senior Engineering Tech	30 - Public Works	420 - Water Fund	341931 - Water CIP	845502 - New SUV	820 - One-Time Capital	SUV for New Sr Eng Tech	40,000	-	-	-	-		In Progress
24-053 - Citrus Grove Transmission Main Replacement	30 - Public Works	420 - Water Fund	341931 - Water CIP	847272 - Citrus Grove Trn Main Rpl	850 - One-Time CIP	Citrus Grove Transmission Main Replacement	-	1,133,000	-	-	-		In Progress
24-054 - Water Well Pump Motor Replacement	30 - Public Works	420 - Water Fund	341931 - Water CIP	847273 - Water Well Pump Mtr Rpl	820 - One-Time Capital	Water Well Pump Motor Replacement	75,000	-	-	-	-		Ongoing
24-055 - Hydro Excavation Truck	30 - Public Works	420 - Water Fund	341931 - Water CIP	845503 - Hydro Excavation Truck	820 - One-Time Capital	Water Hydro Excavation Truck	800,000	-	-	-	-		In Progress
24-056 - Greenleaf Avenue Water Main Replacement	30 - Public Works	420 - Water Fund	341931 - Water CIP	781204 - Water Main Rep Greenleaf	750 - Recurring CIP	Greenleaf Ave Water Main Replacement	-	2,369,000	-	-	-		In Progress
24-057 - Lab Analysis for PFAS Pilot Treatment	30 - Public Works	420 - Water Fund	341931 - Water CIP	847275 - Lab Analy-PFAS Polit Trmt	820 - One-Time Capital	Sampling/Testing PFAS Pilot Program	400,000	-	-	-	-		In Progress



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Project	Department	Fund	Division	Account	Account Category	Description	Estimated Carryover Appropriations 6/30/2024	Adopted Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Project Status
24-058 - Well 8 Rehabilitation	30 - Public Works	420 - Water Fund	341931 - Water CIP	782010 - O Rehab Well No 8	750 - Recurring CIP	Well 8 Rehabilitation	750,000	-	-	-	-	-	Ongoing
24-059 - Groundwater Treatment System - Carbon	30 - Public Works	420 - Water Fund	341931 - Water CIP	847277 - Groundwater Treatment Sys	850 - One-Time CIP	Groundwater Treatment System	426,000	-	-	-	-	-	In Progress
24-060 - Furniture, Fixtures & Equipment	30 - Public Works	420 - Water Fund	341931 - Water CIP	846160 - N Workstations	820 - One-Time Capital	Furniture, Fixtures and Equipment	125,000	42,000	-	-	-	-	In Progress
24-061 - City Yard Fuel Management System Terminal	30 - Public Works	420 - Water Fund	341931 - Water CIP	851262 - N Yard Fuel System	850 - One-Time CIP	City Yard Fuel Management System Terminal Replacement	-	-	-	-	-	-	Completed
24-062 - 0910 Palm	30 - Public Works	420 - Water Fund	341931 - Water CIP	782069 - 0910 Palm	750 - Recurring CIP	Palm Ave Water Main Replacement	300,000	2,575,000	-	-	-	-	In Progress
25-0016 - Combustible Gas Monitoring System	30 - Public Works	420 - Water Fund	341931 - Water CIP	New	750 - Recurring CIP	Combustible Gas Monitoring System at City Yard	-	55,000	-	-	-	-	New
Hadley Street Reconstruction	30 - Public Works	420 - Water Fund	341931 - Water CIP	775043 - Hadley Street Reconstruction	750 - Recurring CIP	Hadley Street Reconstruction	200,000	-	-	-	-	-	Ongoing
Sunset Water Main Replacement	30 - Public Works	420 - Water Fund	341931 - Water CIP	781203 - Sunset Water Main Replacement	750 - Recurring CIP	Sunset Water Main Replacement	51,343	-	-	-	-	-	Ongoing
15-004 - Back Canyon Phase III	30 - Public Works	440 - Solid Waste Disposal	353000 - SW Disposal	872310 - N Back Cyn Phase IIIB Design	850 - One-Time CIP	Back Canyon Phase IIIB Expansion Design	300,000	-	-	-	-	-	In Progress
20-021 - SWD Trailer	30 - Public Works	440 - Solid Waste Disposal	353000 - SW Disposal	845060 - N Trailer	850 - One-Time CIP	Purchase new trailer for landfill office or convert old Charter building into new office	280,000	-	-	-	-	-	In Progress
20-023 - Desilting Basin	30 - Public Works	440 - Solid Waste Disposal	353000 - SW Disposal	871063 - N De-Silting Basin	850 - One-Time CIP	Basin to capture sediment from western portion of landfill	100,000	-	-	-	-	-	In Progress
22-026 - SWD Geosyntec Franchise Evaluation Study	30 - Public Works	440 - Solid Waste Disposal	353000 - SW Disposal	851311 - Franchise Eval Study	850 - One-Time CIP	Geosyntec franchise evaluation study - On hold until SW Franchise Agreement is done	100,000	-	-	-	-	-	On Hold
23 - Landfill Equipment	30 - Public Works	440 - Solid Waste Disposal	353000 - SW Disposal	871061 - Landfill Equipment	850 - One-Time CIP	Flare modification and blower replacement	335,000	-	-	-	-	-	In progress



FY 2025 - FY 2029 5 Year Capital Improvement Projects

Project	Department	Fund	Division	Account	Account Category	Description	Estimated Carryover Appropriations 6/30/2024	Adopted Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Project Status
23-009 - Back Canyon Side Slope Erosion Control	30 - Public Works	440 - Solid Waste Disposal	353000 - SW Disposal	872320 - Bck Cyn Slope Erosn Contr	850 - One-Time CIP	Back Canyon slope erosion control	150,000	-	-	-	-	-	In Progress
24-063 - Condensate Project	30 - Public Works	440 - Solid Waste Disposal	353000 - SW Disposal	872100 - Condensate Project	850 - One-Time CIP	Condensate Project	500,000	-	-	-	-	-	In Progress
24-064 - Back Canyon Phase IIIB Construction	30 - Public Works	440 - Solid Waste Disposal	353000 - SW Disposal	872311 - Back Cyn Phase IIIB Const	850 - One-Time CIP	Back Canyon Phase IIIB Construction	2,000,000	-	-	-	-	-	In Progress
24-065 - Slide Slope Repair by Phase III	30 - Public Works	440 - Solid Waste Disposal	353000 - SW Disposal	871065 - Side Slope Repair	850 - One-Time CIP	Side slope repair by Phase III due to erosion	696,179	-	-	-	-	-	In Progress
29-001 - Back Canyon Phase IV	30 - Public Works	440 - Solid Waste Disposal	353000 - SW Disposal	New Account	850 - One-Time CIP	Back Canyon Phase IV	-	-	-	-	-	3,500,000	New
24-014 - Furniture, Fixtures & Equipment	30 - Public Works	635 - Cap Outlay General	981914 - CCM-CIP	846160 - N Workstations	820 - One-Time Capital	Add one-time \$116K for City-wide workstations upgrade - Furniture, fixtures & Equipment	350,000	116,000	-	-	-	-	Ongoing
24-015 - City Hall Panel Installation for EV Charging Stations	30 - Public Works	635 - Cap Outlay General	981914 - CCM-CIP	849027 - Panel Install-EV Chg Stn	820 - One-Time Capital	Add one-time \$45K for City Hall Panel Installation for EV Charging Stations	45,000	-	-	-	-	-	Possible EECBG Grant Funding
24-016 - Replace two 5-ton package units at SAB	30 - Public Works	635 - Cap Outlay General	981914 - CCM-CIP	849028 - 5-Ton Package Unit at SAB	820 - One-Time Capital	Add one-time \$18K to replace two 5-ton package units at SAB	18,000	18,000	-	-	-	-	Possible EECBG Grant Funding
24-017 - Replace PD UPs System	30 - Public Works	635 - Cap Outlay General	981914 - CCM-CIP	849029 - PD UPs System	820 - One-Time Capital	Add one-time \$38K to replace PD UPs System	38,000	-	-	-	-	-	Ongoing
24-018 - Replace all 3 transformers in City Hall	30 - Public Works	635 - Cap Outlay General	981914 - CCM-CIP	849031 - Transformers Replacement	820 - One-Time Capital	Add one-time \$84K to replace all 3 transformers in City Hall	84,000	-	-	-	-	-	Possible EECBG Grant Funding
24-019 - PD carpet replacement	30 - Public Works	635 - Cap Outlay General	981914 - CCM-CIP	846126 - N Carpet PD	820 - One-Time Capital	Carpet replacement at PD first and second floor in high traffic areas	35,000	-	-	-	-	-	Ongoing
24-020 - Crack Sealer	30 - Public Works	635 - Cap Outlay General	981914 - CCM-CIP	849032 - Crack Sealer	820 - One-Time Capital	Crack Sealer	100,000	-	-	-	-	-	In Progress
24-021 - Backhoe	30 - Public Works	635 - Cap Outlay General	981914 - CCM-CIP	849033 - Backhoe	820 - One-Time Capital	Backhoe	200,000	-	-	-	-	-	In Progress
24-022 - Work Truck	30 - Public Works	635 - Cap Outlay General	981914 - CCM-CIP	845504 - Work Truck	820 - One-Time Capital	Add one-time \$100K for Work Truck for 2 separate crew - grinding & concrete	39,297	-	-	-	-	-	In Progress



FY 2025 - FY 2029 5 Year Capital Improvement Projects

Project	Department	Fund	Division	Account	Account Category	Description	Estimated Carryover Appropriations 6/30/2024	Adopted Budget 2025	Estimated 2026	Estimated 2027	Estimated 2028	Estimated 2029	Project Status
19-030 - Minor Facility Improvements	30 - Public Works	635 - Capital Outlay General	981914 - CCM-CIP	751200 - Minor Fac. Imprvmnts	750 - Recurring CIP	Minor Facility Improvements	-	10,000	10,000	10,000	10,000	10,000	Ongoing
13-001 - PD Mobile Digital Communicator	40 - Police	100 - General Fund	411000 - PD-City Safety	751235 - O MDC	750 - Recurring CIP	This is for the CAD/RMS annual maintenance and leased cellular data service for MDCs (\$175K for CAD/RMS and \$32K for leased cellular)	-	207,000	207,000	207,000	207,000	207,000	Ongoing
22-005 - PD Records Management System Upgrade	40 - Police	100 - General Fund	411000 - PD-City Safety	743325 - CAD/RMS	720 - Recurring Capital	The upgrade of the Police Department Records Computer System	100,000	-	-	-	-	-	Open
25-011 - Message Boards	40 - Police	100 - General Fund	411000 - PD-City Safety	741120 - O Traffic Message Board	720 - Recurring Capital	Add one time \$43K for message boards	-	43,000	-	-	-	-	New
25-012 - Walk-in Freezer	40 - Police	100 - General Fund	411000 - PD-City Safety	743080 - O Refrigerator	720 - Recurring Capital	Add one time \$60K for property walk in freezer	-	60,000	-	-	-	-	New
25-013 - Body Worn Camera	40 - Police	100 - General Fund	411000 - PD-City Safety	743345 - PD Bodyworn Cameras	720 - Recurring Capital	5 Yr agreement with AXON for body worn cameras (Yr 1 - \$416,817/Yr 2-5 - \$152,982)	-	152,982	152,982	152,982	-	-	Ongoing
18-011 - Police Radio System	40 - Police	770 - Equipment Replcmnt Fund	982940 - ER-PD	821341 - Police Radio System	820 - One-Time Capital	This is the recurring maintenance costs added to the Police Radio System budget for ongoing maintenance to the Dispatch Consoles. ICI has reached an agreement with Motorola to provide service to all ICI customers at a discounted rate for next 6 years (July 1, 2022 - June 30, 2028)	-	38,544	39,786	41,072	42,402	42,402	Open
Capital Projects Total							38,610,118	19,969,056	15,631,745	13,504,108	12,786,841	15,084,697	
Replacement Funds Total							1,286,606	2,387,200	739,200	714,200	739,200	714,200	
Total							39,896,724	22,356,256	16,370,945	14,218,308	13,526,041	15,798,897	



VEHICLE REPLACEMENT LIST Fiscal Year 2024-25

Priority No.	Vehicle Unit #	Assigned Dept/Div	Vehicle type	Mfg Year	Mileage/Hours	Replacement Plan	Cost
1	14327	Police	Ford E-250 Cargo Van	2002	27,591	Equivalent Cargo Van	\$ 73,000
2	18627	Street	GMC Top Kick Dump Truck	1990	19,985	Smaller Low Side Dump Truck (Possibly All Electric)	\$ 120,000
3	17152	Street	Ford F-550 Low Side Dump Truck	2012	68,643	Low Side Dump Truck (Possibly All Electric)	\$ 120,000
4	13355	Police	Ford Police Utility Interceptor Vehicle	2020	47,380	Equivalent B&W Patrol Vehicle	\$ 85,000
5	13380	Police	Ford Police Utility Interceptor Vehicle	2020	49,648	Equivalent B&W Patrol Vehicle	\$ 85,000
6	13389	Police	Ford Police Utility Interceptor Vehicle	2020	51,357	Equivalent B&W Patrol Vehicle	\$ 85,000
7	13362	Police	Ford Police Utility Interceptor Vehicle	2020	44,940	Equivalent B&W Patrol Vehicle	\$ 85,000
8	16525	Street	Ford F-250 Extended-Cab Truck	2007	67,196	Larger Low Side Dump Truck (Possibly All Electric)	\$ 120,000
9	16602	Fleet	GMC Canyon Crew-Cab Truck	2009	77,630	Equivalent Compact Crew-Cab Truck	\$ 43,000
10	23638	Water	Ford F-350 Regular Cab Truck w/Utility Body & Crane	2011	54,556	Slightly Larger Regular Cab Truck w/Utility Bed, Crane, Air Compressor, and Welder	\$ 135,000
11	41509	Comm Svc (Transit Fund)	Ford E-350 Passenger Van	2009	46,786	Highlander or equivalent	\$ 45,000
12	41508	Comm Svc (Transit Fund)	Ford E-350 Passenger Van	2009	34,052	Highlander or equivalent	\$ 45,000
13	39145	Street	VON ARX Concrete Grinder	1999	N/A	Equivalent Concrete Grinder	\$ 20,000
14	39144	Street	Honda SC10E Concrete Grinder	2008	N/A	Equivalent Concrete Grinder	\$ 20,000
15	39529	Street	HYDRO-TEK Trailer Mounted Pressure Washer	2012	843 hrs.	Equivalent Trailer Mounted Pressure Washer	\$ 15,000
16	39821	Street	HYDRO-TEK Trailer Mounted Pressure Washer	2011	799 hrs.	Equivalent Trailer Mounted Pressure Washer	\$ 15,000
17	16413	Parks	Ford F-250 Regular Cab Truck w/Utility Body & Ladder Rack	2006	67,401	Equivalent 3/4- Ton Regular Cab Truck w/Utility Body & Ladder Rack	\$ 77,000
18	16582	Civic Center Maintenance	Chevrolet Colorado Crew-Cab truck	2012	75,814	Equivalent Compact Crew-Cab Truck	\$ 43,000
19	11306	Police	Nissan Altima Sedan	2012	60,185	Equivalent Sedan	\$ 48,000
20	16402	Parks	Ford F-150 Crew-Cab Truck	2012	63,586	Full Sized 1/2-Ton Crew-Cab Truck	\$ 70,000
21	16302	Police	Ford Explorer SUV	2015	74,200	Police Admin SUV	\$ 48,000
22	11316	Police	Ford Police Sedan Interceptor	2014	67,717	Police Admin SUV	\$ 48,000
23	39277	Solid Waste Disposal	HYDRO-TEK Trailer Mounted Pressure Washer	2009	125 hrs.	Equivalent Trailer Mounted Pressure Washer	\$ 15,000
24	39417	Parks	Howard Renovator Gem AENL 20"	1974	N/A	Equivalent Lawn Renovator	\$ 15,000
25	39426	Parks	Walton Tilt Trailer	1990	N/A	Equivalent Tilt Trailer	\$ 25,000
26	39192	Street	BRIGGS & Stratton Pump	1990	N/A	Equivalent Trash Pump	\$ 5,000

Total \$	1,505,000
Funded with Transit Funds	(90,000)
Mobile Replacement Fund Total \$	<u>1,415,000</u>



Sewer Cash Flow FY 2024-25

Exp CPI	3.5%
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Anticipated Future Rate Increases				5%	3%	3%	3%	3%
Fiscal Year	Final 2022-2023	Projected 2023-2024	Proposed 2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Operating Revenues								
Sewer Charges	5,034,150	5,507,112	5,765,764	6,054,052	6,235,674	6,422,744	6,615,426	6,813,889
Total Operating Revenues	5,034,150	5,507,112	5,765,764	6,054,052	6,235,674	6,422,744	6,615,426	6,813,889
Operating Expenses								
Operating Expenses	2,710,703	3,348,091	3,271,135	3,385,624	3,385,624	3,385,624	3,385,624	3,504,121
Depreciation	802,719	802,719	802,719	-	-	-	-	-
Amortization & Interest Expense	19,414	-	-	-	-	-	-	-
Total Operating Expenses	3,532,836	4,150,810	4,073,854	3,385,624	3,385,624	3,385,624	3,385,624	3,504,121
Net Operating Income(Loss)	1,501,314	1,356,302	1,691,910	3,510,938	3,582,711	3,655,919	3,730,592	3,806,758
Non-Operating Revenue/(Expenses)								
Transfers	(132,169)	(96,226)	(29,117)	(31,819)	(31,819)	(31,819)	(31,819)	(31,819)
Interest Income	108,969	51,625	47,792	47,792	47,792	47,792	47,792	47,792
Total Non Operating Revenue /Expenses	(23,200)	(44,601)	18,675	15,973	15,973	15,973	15,973	15,973
Net Income /Loss	1,478,114	1,311,701	1,710,585	2,684,401	2,866,022	3,053,093	3,245,775	3,325,741
Working Cash Budget								
Fund balance from previous year	5,596,241	6,995,629	5,751,502	4,533,184	3,303,265	2,016,586	664,077	(764,051)
Net Income/(Loss)	1,478,114	1,311,701	1,710,585	2,684,401	2,866,022	3,053,093	3,245,775	3,325,741
Capital expense CIP (-) (Includes C/O)	(881,445)	(3,358,547)	(3,731,622)	(3,914,320)	(4,152,701)	(4,405,602)	(4,673,903)	(4,541,735)
Adjustment for Depreciation Expense (+)	802,719	802,719	802,719	-	-	-	-	-
Available Net Working Capital (Fund Balance)	6,995,629	5,751,502	4,533,184	3,303,265	2,016,586	664,077	(764,051)	(1,980,045)



Water Cash Flow FY 2024-25

CPI Escalation	3.00%
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Anticipated Future Revenue Increases from Rate Increases

Fiscal Year	Final 2022-2023	Projected 2023-2024	Proposed 2024-2025	5% 2025-2026	5% 2026-2027	5% 2027-2028	5% 2028-2029	5% 2029-2030
Operating Revenues								
Operating Revenues (Excluding water sales)	94,898	70,275	42,203	42,203	42,203	42,203	42,203	42,203
Water Sales	19,245,495	18,500,982	19,385,628	20,354,909	21,372,655	22,441,288	23,563,352	24,741,520
Total Operating Revenues	19,340,392	18,571,257	19,427,831	20,397,112	21,414,858	22,483,491	23,605,555	24,783,723
Operating Expenses								
Operating Expenses	11,425,484	13,373,081	12,138,530	12,502,685	12,502,685	12,502,685	12,502,685	12,877,766
Depreciation	2,058,676	2,058,676	2,058,676	-	-	-	-	-
Amortization	67,761	-	-	-	-	-	-	-
Total Operating Expenses	13,551,922	15,431,757	14,197,206	12,502,685	12,502,685	12,502,685	12,502,685	12,877,766
Net Operating Income (Loss)	5,788,471	3,139,499	5,230,625	7,894,427	8,912,172	9,980,805	11,102,869	11,905,957
Non-Operating Revenue/(Expenses)								
Intergovernmental Revenues	1,523,679	551,266	-	-	-	-	-	-
Rental/Lease Income	749,991	733,343	650,473	662,474	674,738	674,738	674,738	674,738
Interest Income (Loss)	298,793	155,429	155,304	147,247	155,367	156,651	144,818	117,497
Transfers in (out)	(420,338)	(363,584)	(273,783)	(186,537)	(186,537)	(186,537)	(186,537)	(186,537)
Lease payment	(991,981)	(1,006,861)	(1,021,964)	(1,037,293)	(1,052,853)	(1,068,646)	(1,084,675)	(1,100,945)
Debt Service - Interest	(345,389)	(400,175)	(366,975)	(332,125)	(301,325)	(269,125)	(242,650)	(215,225)
Total Non Operating Revenue/Expenses	814,755	(330,582)	(856,945)	(746,234)	(710,610)	(692,918)	(694,306)	(710,473)
Net Income/Loss	6,603,225	2,808,917	4,373,680	7,148,192	8,201,563	9,287,887	10,408,564	11,195,484
Working Cash Budget								
Fund balance from previous year	23,988,419	28,876,441	12,434,922	9,896,496	7,792,192	6,953,767	7,283,425	7,182,071
Net Income/(Loss)	6,603,225	2,808,917	4,373,680	7,148,192	8,201,563	9,287,887	10,408,564	11,195,484
Capital expense CIP (-)	(3,093,880)	(20,599,112)	(8,225,783)	(8,482,496)	(8,234,988)	(8,118,229)	(9,639,918)	(9,477,270)
Debt Service (2012 Principal) (-)	(460,000)	(480,000)	(505,000)	(525,000)	(550,000)	(570,000)	(590,000)	(600,000)
Debt Service (2009/2020 Principal) (-)	(220,000)	(230,000)	(240,000)	(245,000)	(255,000)	(270,000)	(280,000)	(290,000)
Adjustment for Depreciation Expense (+)	2,058,676	2,058,676	2,058,676	-	-	-	-	-
Available Net Working Capital (Fund Balance)	28,876,441	12,434,922	9,896,496	7,792,192	6,953,767	7,283,425	7,182,071	8,010,284



Solid Waste Disposal Cash Flow FY 2024-25

Interest Rate	1.00%
CPI	3.50%
Tip Fee Increase	3.50%

Fiscal Year	Final 2022-2023	Projected 2023-2024	Proposed 2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Operating Revenues								
Operating Revenues	4,390,478	4,807,721	4,982,792	5,157,190	5,337,692	5,524,511	5,717,869	5,917,994
Total operating revenues	4,390,478	4,807,721	4,982,792	5,157,190	5,337,692	5,524,511	5,717,869	5,917,994
Operating expenses								
Operating Expenses	3,196,063	3,645,220	3,886,628	4,022,660	4,163,453	4,309,174	4,459,995	4,616,095
Depreciation	1,291,357	1,291,357	1,291,357	-	-	-	-	-
Total operating expenses	4,487,419	4,936,577	5,177,985	4,022,660	4,163,453	4,309,174	4,459,995	4,616,095
Net operating Income(loss)	(96,942)	(128,856)	(195,193)	1,134,530	1,174,239	1,215,337	1,257,874	1,301,899
Non-Operating Revenue/(Expenses)								
Interest Income	17,854	5,010	5,010	5,060	5,111	5,162	5,213	5,266
Lease Payment	(160,278)	(160,278)	(160,278)	(160,278)	(160,278)	(160,278)	(160,278)	(160,278)
Transfers	(357,176)	(329,816)	(318,302)	(302,000)	(302,000)	(302,000)	(302,000)	(302,000)
Rental Income	-	-	-	-	-	-	-	-
Total non operating revenue / expenses	(499,600)	(485,084)	(473,570)	(457,218)	(457,167)	(457,116)	(457,065)	(457,012)
Net income / Loss	(596,542)	(613,940)	(668,763)	677,312	717,072	758,221	800,809	844,887
Working cash budget								
Fund balance from previous year	3,209,256	3,902,179	(512,067)	110,527	787,839	1,504,911	2,263,132	(436,059)
Net Income/(Loss)	(596,542)	(613,940)	(668,763)	677,312	717,072	758,221	800,809	844,887
Capital expense CIP (-)	(1,892)	(5,091,664)	-	-	-	-	(3,500,000)	-
Adjustment for Depreciation Expense (+)	1,291,357	1,291,357	1,291,357	-	-	-	-	-
Available net working capital (Fund Balance)	3,902,179	(512,067)	110,527	787,839	1,504,911	2,263,132	(436,059)	408,828



OUT-OF-STATE CONVENTION AND CONFERENCE SCHEDULE Fiscal Year 2024-25

Dept.	Employee Attending	Date	Conference/Location	Amount
CC	City Council <i>(3 Council Members)</i>	Oct-24	Mpact Transit + Community Conference (formerly Rail-Volution); Philadelphia	\$ 6,000 *
CC	City Council <i>(3 Council Members)</i>	May-25	ICSC Conference; Las Vegas, Nevada	4,200
CM	City Manager	Oct-24	Mpact Transit + Community Conference (formerly Rail-Volution); Philadelphia	2,000
CM	City Manager	May-25	ICSC Conference; Las Vegas, Nevada	1,400
CM	Public Information Officer	May-25	CAPIO Conference; Location TBD	2,000
CCD	Information Technology Manager	Sep-24	Hyland Annual User Conference; Maryland	2,100
CD	Director of Community Development (CD) & Assistant	TBD	APA National Conference, Denver, Colorado	3,000
CD	Director of Community Development	May-25	Mpact Transit + Community Conference (formerly Rail-Volution); Philadelphia	2,200
PRCSD	Director of Parks, Recreation & Community Services	Oct-24	National Recreation and Park Association Conference; Atlanta, Georgia	3,200
PRCSD	Director of Parks, Recreation & Community Services	May-25	American Public Transportation Association (APTA) Bus & Paratransit Conference; Location	1,100
Finance	Director of Finance	Jun-25	Government Finance Officers Association (GFOA); Washington, D.C.	2,200
PW	Director of Public Works	TBD	ACWA/APWA/AWWA/CASQA National Conference; Location TBD	3,451
PD	Detectives	Aug-24	CHIA-Homicide Conference; Las Vegas, Nevada	2,250
PD	Administrative Lieutenant/ Sergeant	Nov-24	IAPro Users Conference; Scottsdale, Arizona	2,500

* Prop A Funding up to \$4,500



**CITY COUNCIL EVENTS LIST
FY 24/25 BUDGET
DRAFT**

EVENT	1 SPONSORED EVENTS (TABLES OR AD) SUNDRY ACCOUNT	2 NON-SPONSORED EVENTS (INDIVIDUAL TICKET BOUGHT) SUNDRY ACCOUNT	3 NON-SPONSORED EVENTS (DONATIONS AND ADS) COMMUNITY INVOLVEMENT ACCOUNT
Boy Scouts - Good Scout Dinner (November)			
Table of 10 and ad	\$ 2,500		
Boys and Girls Club Gala Auction (September)			
Ticket \$220		\$ 1,100	
Journal Ad 1/2 page	300		
Chamber Hathaway Golf Tournament (September)			
Corporate Sponsor	1,450		
Dinner only \$40/ticket		200	
Chamber of Commerce Installation (April)			
Ticket \$90		450	
Chamber Silver Shield Awards Banquet (March)			
Badge sponsor - 2 tables and ad	3,600		
First Day Community Angel Award Dinner (April)			
Table of 8 (\$50 each)	400		
Rotary Club All-Star Baseball/Softball Classic (June)			
Full page ad	600		
SKILLS Casino Night Gala (Oct)			
Ticket \$50		250	
Soroptimist Annual Fundraiser (Feb)			
Ticket \$110		550	
Wake-Up Whittier (@ Community Center)			
Host	3,000		
WPOA Golf Tournament (Dec)			
Lt Sponsor	2,000		
Tee Sponsor	150		
Dinner only \$50/ticket		250	
Whittier Reads/WPLF (April)			
Ticket \$65		325	
Total:		<u><u>\$ 14,000</u></u>	
American Red Cross Hometown Heroes (September)			
Ticket \$100		500	
Full page Ad			\$ 500
Assistance League Christmas Carousel			
Ticket \$75		375	
Boys and Girls Club Youth of the Year Awards Dinner (Jan)			
Ticket \$25		125	
Boys and Girls Club Golf Tournament			
Tee Sign			100
Dinner/Reception (\$65 each)		325	
Golfer			250



**CITY COUNCIL EVENTS LIST
FY 24/25 BUDGET
DRAFT**

EVENT	1 SPONSORED EVENTS (TABLES OR AD) SUNDRY ACCOUNT	2 NON-SPONSORED EVENTS (INDIVIDUAL TICKET BOUGHT) SUNDRY ACCOUNT	3 NON-SPONSORED EVENTS (DONATIONS AND ADS) COMMUNITY INVOLVEMENT ACCOUNT
Bridge of Faith Fashion Show Fundraiser (March) Ticket \$40 Bronze Sponsor-1/4 page ad-3 tickets		200	500
Calhi School Football Ad (August) Full page ad			500
CAPC Celebrity Waiter Dinner and Dance (Oct) Ticket \$150 Sponsorship		750	250
Chamber State of the City (May) Tickets \$25		125	
Dancing with the Whittier Stars (May) 5 tickets - comp'd			
Friends of La Serna Spring Fundraiser (April) Ticket \$60 Program Sponsor		300	100
Friends of Pio Pico Holiday Party (Dec) Ticket \$40		200	
HOT Academic Scholarship Fundraiser (Feb) Ticket \$60		300	
HOT Día De Los Muertos (November) Ticket \$80 Sponsorship		400	250
HOT Mexican Independence Day Ad 1/2 page Ticket \$25		125	500
HOT PIA Dinner (April) Ticket \$100 Business Card Ad		500	250
La Serna High School Football Ad (August) Full-page ad			300
LC Foundation Patriot's Award Breakfast & Charity Banquet (September) Ticket \$25 1/4 page ad		125	250
Library's Booktoberfest (Oct) Ticket \$75		375	
Los Angeles Centers for Alcohol & Drug Abuse-LACADA (November) Ticket \$75 1/4 page ad		375	100



**CITY COUNCIL EVENTS LIST
FY 24/25 BUDGET
DRAFT**

EVENT	1 SPONSORED EVENTS (TABLES OR AD) SUNDRY ACCOUNT	2 NON-SPONSORED EVENTS (INDIVIDUAL TICKET BOUGHT) SUNDRY ACCOUNT	3 NON-SPONSORED EVENTS (DONATIONS AND ADS) COMMUNITY INVOLVEMENT ACCOUNT
National Charity League Wish Upon A Star (November) Full Page Ad			300
Pony Baseball World Series Ad			150
PIH Gala (April) Ticket \$500		2,500	
PIH Golf Tournament (September) Tee Sponsor Dinner \$100		500	300
Public Safety Event - Hahn (November) Ticket \$30		150	
Relay for Life (May) Donation			150
Rio Hondo College Foundation's A Taste of Rio (June) Ticket \$75		375	
Rio Hondo College Foundation Golf Tournament (Sept) Tee Sign			300
Shelter's Right Hand 5K Walk (April) Sponsor			250
Soroptimist Award Luncheon (April) Ticket \$45		225	
Soroptimist Installation Dinner (June) Ticket \$50		250	
Special Children's League (April) Sponsor			100
SPIRITT Family Services Annual Fundraiser (Nov) Ad Sponsor Ticket \$125		625	500
SPIRITT Family Services Spirit of Spring Lunch (April) Ticket \$35		175	
SKILLS Casino Night (Oct) Ticket \$50		250	
SKILLS Red Ribbon Week (Oct) Banner Sponsor			100
The Whole Child Gala (Spring) Ticket \$200 Ad		1,000	150



**CITY COUNCIL EVENTS LIST
FY 24/25 BUDGET
DRAFT**

EVENT	1 SPONSORED EVENTS (TABLES OR AD) SUNDRY ACCOUNT	2 NON-SPONSORED EVENTS (INDIVIDUAL TICKET BOUGHT) SUNDRY ACCOUNT	3 NON-SPONSORED EVENTS (DONATIONS AND ADS) COMMUNITY INVOLVEMENT ACCOUNT
Tri Cities ROP Evening of Excellence Awards (May) Full-page ad			500
Uptown Association Installation Dinner (May) Ticket \$25		125	
Whittier Area Audubon Society Annual Conservation Dinner (April) Ticket \$35		175	
Whittier College Purple & Gold Golf Classic (May) Tee Sponsor			100
Whittier Community Foundation Boots, Beer, BBQ Ticket \$35		175	
Whittier Conservancy Annual Preservation Party (Sept) Ticket \$40		200	
Whittier High School Alumni Association Hall of Fame Dinner (April) Ticket \$60 Name in Program/Web		300	250
Whittier High School Football Ad (August) Full-Page Ad			250
Whittier High School Theatre Co. Fall Production Full-page ad			125
Whittier High School Theatre Co. Spring Production Full-page ad			125
Whittier Host Lions Club Sight for Kids (Sept) Ticket \$50		250	
Whittier Museum Annual Tea/Fashion Show (April) Ticket \$55		275	
Whittier Museum Night at the Museum (Sept) Ticket \$75		375	
Whittier Public Library Foundation Annual Tea Ticket \$55		275	
Whittier Regional Symphony (formerly Rio Hondo Symphony) Ad for concert season 1/2 page			225
Women's and Children's Crisis Shelter Lip Sync Event (Oct) Ticket \$40		200	
YMCA Volunteer Recognition Dinner (June) Ticket: \$85		425	
		<u>\$ 17,050</u>	<u>\$ 7,725</u>



**CITY COUNCIL EVENTS LIST
FY 24/25 BUDGET
DRAFT**

EVENT	1 SPONSORED EVENTS (TABLES OR AD) SUNDRY ACCOUNT	2 NON-SPONSORED EVENTS (INDIVIDUAL TICKET BOUGHT) SUNDRY ACCOUNT	3 NON-SPONSORED EVENTS (DONATIONS AND ADS) COMMUNITY INVOLVEMENT ACCOUNT
Possible Add-Ons			
Rotary Club of Whittier's Bingo & Brew "Flight" sponsor			\$ 250
Rotary Club of Whittier Quarter Mania "Quarter Sponsor"			250
			<u>\$ 500</u>



Budget Memo Summary

Page	Dept	Title	Fund	Fiscal Impact
J-1	CM	Whittier Historical Society & Museum	GF	\$ 77,438
J-5	CM	Special Event Fee Waivers and Banners	GF	\$ 162,500
J-8	PRCS	Tree Maintenance Services	GF	Pending



Budget Memo

City Council

Date: May 7, 2024
To: Brian Saeki, City Manager
From: Shannon DeLong, Assistant City Manager
Subject: Whittier Historical Society & Museum

RECOMMENDATION

Consider a grant increase request from the Whittier Historical Society & Museum to \$100,000 from \$22,562.

BACKGROUND

Since at least Fiscal Year 2000-01, the City of Whittier has provided support to the Whittier Historical Society & Museum in the amount of \$22,562. The Board submitted a request to increase the grant to \$100,000 in support annually (Attachment A).

DISCUSSION

As detailed in their letter, the Museum's request to increase funding by \$77,438 includes \$30,000 annually for a part-time office manager as well as funds for building repairs and signage, updates to exhibits, supplies for activities and school field trips, additional community events and the opening of the Museum one Sunday per month.

FISCAL IMPACT

The total fiscal impact for support for the Whittier Historical Society & Museum would increase from \$22,562 to \$100,000 in General Fund expenditure.

ATTACHMENTS

Attachment A. Request Letter



6755 Newlin Avenue
Whittier, California 90601
(562) 945-3871 | info@whittiermuseum.org

Mr. Octavio Martinez
Councilmen District 1
13230 Penn St, Whittier
California, 90602

On behalf of The Whittier Historical Society & Museum, I am requesting the city to increase our yearly grant.

Current

The museum receives an annual \$22,562.00 grant for the last 10yrs, with no increase (we also received a one-time COVID grant of \$29,040 from the city which was used to hire a part time office manager).

We are requesting our grant be increased to \$70,000 with an additional amount of \$30,000 for a permanent part-time office manager; a grand total of \$100,000. The monies would be spent in these areas:

Museum

Building:

Repair broken fixtures throughout the museum, update restroom doors, replaces women's sink, and repair water damaged hallways, fresh paint for hallways, restrooms and any additional rooms that need an updated look, and finally replace several broken windows. Further, the museum would update the archives room (pull carpet, add flooring, paint office, new furniture), update our gift shop (paint, new lighting, add built in shelving, new merchandise displays). Give the museum an updated facelift that it really needs.

Finally, new outside signage stating hours of operation and welcoming guest.

Exhibits:

Update exhibits throughout the museum, add interactive devices and audio visual components throughout the museum. ADA compliant, we need to update our exhibits to be ADA compliant. Add bilingual signage inside the museum.

Update our school room exhibit, get the model of the oil derrick functioning again, repair water pump in the flume demonstration.

Add new exhibits “Where in Whittier” “Let’s go to the Movies Whittier”

Exhibits are the heart of a museum. We need help!

Community:

Provide hands on activities for school field trips, purchase supplies for school age children to make or take home from the museum (e.g.: churn butter, make orange juice while educating kids about the citrus groves which once covered most of Whittier), create worksheets for teachers to take back to their classrooms, thereby reinforcing our shared Whittier history. Pencils, each class field trip leaves with a pencil.

Along with Founder’s Day, Trick o Treating in the museum, the museum would like to host other community events: “Coffee with the Curator” or Donuts with the Docents” (historical themed interactive events), family movie nights, Saturday Scavenger hunts in the museum. In addition, the museum would like to open one Sunday a month to accommodate community members who are unable to visit during our normal operating hours.

Partnering with the Library & Parks to do a city Scavenger hunt would be a fun community event!

Permanent Office Manager Position

Duties

The office manager will continue to handle all administration working of the museum, phone calls, filing, bills, memberships, outgoing emails, answering emails, outgoing & incoming mail. Updating and recorder keeping of memberships. Handling banking deposits, post office drop offs. Occasional janitorial and housekeeping duties as needed. However, the office manager will also complete the following functions:

Gift Shop Manager

Order books and maintain gift shop to have everything “Whittier” in our gift shop soon!
Grow our gift shop sales with new merchandise that promotes all the best of “Whittier” stage and display all merchandise.

Scheduler

The office manager will also act as the field trip coordinator for the museum & The Bailey House, working with teachers to make field trips a success. The office manager will work with our Whittier school districts to have every 3rd grade class visit the museum (*we’ve had schools as far as the city of Vernon and San Diego coming to visit the museum*)

The office manager has previously scheduled traveling history talks for some of our local senior centers, and some group tours for seniors that are able body to visit the museum, the museum wishes to establish Senior Days (the furthest senior group to tour the museum has come from Calabasas).

The museum’s goal is that all members of Whittier-children, families, seniors, special needs- have a positive experience!

Community Liaison

The office manager will continue to attend Wake up Whittier, to stay current with Whittier happenings and community businesses. Further, the office manager will participate in other city events such as the Christmas Parade, Concerts in the park, Movies in the Park, and night time markets. The current office manager participated in the street banner program for the first time ever and was chosen!

The museum will continue to work on and developing partnerships with the city & community events.

Social Media/Content Creator

The office manager will continue as the social media content creator for the museum. Photographing & video graphing every museum event. Every city event will also be promoted on the museum's social media platform. Highlighting local business and community events. The museum is working hard to stay updated on our social media platforms. Remember to follow us!

Whittier is on the Move, but please don't leave the museum behind!

Thank you for your consideration.

Sincerely,

Ana Mejia

&

The Whittier Historical Society Board

President– Sean Thomsen

VP– David Williamson

VP–Rob Marin

VP–Jess Montes

VP–Ginny Ball

Treasurer–Nick Teel

Secretary–Judi Henderson

Lisa Abbate

Lina Ariza

Sonia Chaidez

Mary Dutra

Rachel Fiore

John Marzy

Joe Mejia

LeeAnn Tyler (Bailey House Representative)

Tracy Wittman

Curator–Nick Edmeier

Office Manager–Ana Mejia



Budget Memo

City Council

Date: May 7, 2024
To: Brian Saeki, City Manager
From: Shannon DeLong, Assistant City Manager
Subject: Special Event Permits, Fee Waivers & Banners

RECOMMENDATION

Approve fee waivers for annual community events and street banners for FY 2024-25

BACKGROUND

Annually, a variety of special events are hosted for the benefit of the Whittier community. These events traditionally include a request for use of City equipment and/or labor, as well as the use of street banners as means for promotion (Attachment A). City Council approval of these permits and associated waiver requests during budget considerations streamlines the process for the applicant and staff.

In July 2018, the City Council adopted Ordinance No. 3087 authorizing the City Manager to approve special event applications that are not included on the master list but take place on public property, do not require a street closure, do not anticipate excessive attendance, and do not feature any other factors that would cause public safety concerns.

DISCUSSION

Event waivers on the attached list have remained consistent over time, with the exception of newly-instituted Uptown Wednesday Night Markets held throughout the summer and once monthly in off-peak months. The Chamber of Commerce and Whittier Uptown Association have, at times, requested permission to explore a new concept or theme in place of a previously approved community event. In keeping with the municipal code regarding special events, staff requests flexibility relative to the approval of events of a similar size or purpose that support a business-friendly climate in the City. Should a new event be proposed in the place of an established one, staff will provide a report to Council on updated costs and conditions for approval. Special events and banners not on the pre-approved list may be presented to the City Council for individual approval, particularly if the permit includes fee waivers or if the event size, number of participants, or other factors.

Approval of a master event list and estimated fee waivers reduces the permit review period, provides staff with additional time to coordinate logistics, and may offer unquantified savings in staff time taken to prepare staff reports for City Council review.

FISCAL IMPACT

The total amount for 2024-25 fee waivers, which includes requests for equipment and labor, is approximately \$140,000 and the cost for outside agency banners is \$14,190.

ATTACHMENTS

Attachment A. Special Event Master List 2024-25

Attachment B. Ordinance No. 3087

2024-25 Special Event Permits

Organization	Event	Equip/Rental Costs Waived	Staff Costs Waived
Women's and Children's Crisis Shelter	5K Walk	N/A	N/A
Whittier Historical Society	Founders Day	\$1,200	\$660
Whittier City School District	5K Run/Walk	\$800	\$400
Whittier Evangelical Ministerial Alliance	Easter Sunrise Service	\$656	\$270
Whittier Area Community Church	Love Whittier	\$699	\$660
Lions Club	Sight for Kids	\$1,866	\$885
Whittier Gem and Mineral Society	Gem & Mineral Show	\$2,678	\$1,276
Hispanic Outreach Taskforce	Backpack Event	\$885	\$660
Whittier Pony Baseball	PONY World Series	\$5,500	\$2,500
Whittier Uptown Association	Antique Fair	\$1,210	\$1,250
Whittier Uptown Association	Car Show	\$4,750	N/A
Whittier Uptown Association	Halloween Capers	\$100	N/A
Whittier Uptown Association	Sonata	\$1,500	\$1,000
Whittier Uptown Association (&City)	Parade	\$11,200	\$56,532
Whittier Uptown Association	Earth Day	\$545	\$575
Whittier Community Foundation (&City)	Spooktacular 5K	\$7,134	\$23,653
Whittier Community Foundation	DWTWS	\$2,108	\$2,542
Friends of La Serna	5K Run	N/A	\$3,816
National Day of Prayer	City Hall	N/A	\$56
	Total	\$42,831	\$96,735

2024-25 Special Event Street Banners

Greenleaf Ave. & Whittier Blvd.

Organization	Event	Paid	Waived
Whittier Uptown Association	Spring Antique Fair		\$946
Whittier Uptown Association	Earth Day		\$946
Whittier Uptown Association	Car Show		\$946
Whittier Uptown Association	Holiday Events		\$946
Whittier Community Theater	(4) Annual Productions		\$3,784
Whittier Chamber of Commerce	Business Expo		\$946
Whittier Chamber of Commerce	Shop Home for the Holidays		\$946
Hillcrest Church	Festival of Fine Arts		\$946
Whittier Area Literacy Council	Become a Tutor		\$946
Shelter's Right Hand	5K Run/Walk		\$946
Whittier Community Foundation	Spooktacular 5K & DWTWS		\$1,892
City Clerk Department	City Council Election		N/A
Water Division	Save Water Campaign		N/A
Whittier Police Department	Various Events		N/A
Parks, Rec & Community Services	Various Events		N/A
Friends of the Whittier Public Library	Various Events		N/A
	Total	N/A	\$14,190



*Tree Maintenance Services
Budget Memo to follow*



MEMORANDUM

DATE: May 7, 2024
TO: Brian Saeki, City Manager
FROM: Paymaneh Maghsoudi, Director of Library
SUBJECT: 2024/25 Library Holiday Closing Schedule Proposal

Fourth of July	Thursday, July 4, 2024
Labor Day	Saturday, August 31, 2024 Monday, September 2, 2024
Veterans Day	Monday, November 11, 2024
Thanksgiving	Wednesday, November 27, 2024 (close at 5:00 p.m.) Thursday, November 28, 2024 Friday, November 29, 2024 Saturday, November 30, 2024
Holiday Closure	Saturday, December 21, 2024 (closed) Monday, December 23, 2024 (close at 5:00 p.m.) Tuesday, December 24, 2024, through January 1, 2025
New Year's	Wednesday, January 1, 2025
M L King Day	Monday, January 20, 2025
Presidents' Day	Monday, February 17, 2025
Easter	Saturday, April 19, 2025
Memorial Day	Saturday, May 24, 2025 Monday, May 26, 2025
Juneteenth	Thursday, June 19, 2025

This year the library would like permission to schedule one staff training day in February. Libraries use this technique to provide training and updates to the entire staff in an effective way. A closed facility eliminates the costly process of repeat training sessions and assures consistency in training.

*Both Library Locations are closed on Sundays