

CITY OF HUNTINGTON PARK City Council Regular Meeting Agenda

Tuesday, April 16, 2024

6:00 p.m.
City Hall Council Chambers
6550 Miles Avenue, Huntington Park, CA 90255

Marilyn Sanabria
Mayor

Karina Macias
Vice Mayor

Arturo Flores
Council Member



Eduardo "Eddie" Martinez
Council Member

Graciela Ortiz
Council Member

All agenda items and reports are available for review in the City Clerk's Office and www.hpca.gov. Any writings or documents provided to a majority of the City Council regarding any item on this agenda (other than writings legally exempt from public disclosure) will be made available for public inspection in the Office of the City Clerk located at 6550 Miles Avenue, Huntington Park, California 90255 during regular business hours, 7:00 a.m. to 5:30 p.m., Monday – Thursday, and at the City Hall Council Chambers during the meeting.

Any person who requires a disability-related modification or accommodation, including auxiliary aids or services, in order to participate in the public meeting may request such modification, accommodation, aid or service by contacting the City Clerk's Office either in person at 6550 Miles Avenue, Huntington Park, California or by telephone at (323) 584-6230. Notification in advance of the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.

PLEASE SILENCE ALL CELL PHONES AND OTHER ELECTRONIC EQUIPMENT WHILE COUNCIL IS IN SESSION. Thank you.

PLEASE NOTE--The numerical order of items on this agenda is for convenience of reference.

Items may be taken out of order upon request of the Mayor or Members of the City Council. Members of the City Council and the public are reminded that they must preserve order and decorum throughout the Meeting. In that regard, Members of the City Council and the public are advised that any delay or disruption in the proceedings or a refusal to obey the orders of the City Council or the presiding officer constitutes a violation of these rules.

- The conduct of City Council meetings is governed by the portion of the California Government Code commonly known as the "Brown Act" and by the Huntington Park City Council Meeting Rules of Procedure.
- The City Council meeting is for conducting the City's business, and members of the audience must obey the rules of decorum set forth by law. This means that each speaker will be permitted to speak for three minutes to address items that are listed on the City Council agenda or topics which are within the jurisdictional authority of the City.
- No profanity, personal attacks, booing, cheering, applauding or other conduct disruptive to the meeting will be permitted. Any person not adhering to the Rules of Procedure or conduct authorized by the Brown Act may be asked to leave the Council Chambers.
- All comments directed to the City Council or to any member of the City Council must be directed to the Mayor (or Chairperson if Mayor is absent).

We ask that you please respect the business nature of this meeting and the order required for the proceedings conducted in the Council Chambers.

PUBLIC COMMENT

For both open and closed session, each speaker will be limited to three minutes per Huntington Park Municipal Code Section 2-1.207. Time limits may not be shared with other speakers and may not accumulate from one period of public comment to another or from one meeting to another. **This is the only opportunity for public input except for scheduled public hearing items.**

All comments or queries shall be addressed to the Council as a body and not to any specific member thereof. Pursuant to Government Code Section 54954.2(a)(2), the Ralph M. Brown Act, no action or discussion by the City Council shall be undertaken on any item not appearing on the posted agenda, except to briefly provide information, ask for clarification, provide direction to staff, or schedule a matter for a future meeting.

ADDITIONS/DELETIONS TO AGENDA

Items of business may be added to the agenda upon a motion adopted by a minimum two-thirds vote finding that there is a need to take immediate action and that the need for action came to the attention of the City or Agency subsequent to the agenda being posted. Items may be deleted from the agenda upon the request of staff or Council.

IMPORTANT NOTICE

The City of Huntington Park shows replays of City Council Meetings on Local Access Channel 3 and over the Internet at www.hpca.gov. NOTE: Your attendance at this public meeting may result in the recording and broadcast of your image and/or voice.

CALL TO ORDER

ROLL CALL

Mayor Marilyn Sanabria
Vice Mayor Karina Macias
Council Member Arturo Flores
Council Member Eduardo "Eddie" Martinez
Council Member Graciela Ortiz

INVOCATION

PLEDGE OF ALLEGIANCE

PRESENTATION(S)

1. **7TH ANNUAL HIPIAM COMMUNITY HEALTH FAIR STUDENT PRESENTATION**
2. **CERTIFICATES OF RECOGNITION AND APPRECIATION FOR THE 5K EXHIBITORS AND SPONSORS**
3. **CERTIFICATES OF APPRECIATION TO THE STATE OF THE CITY PARTICIPANTS**

PUBLIC COMMENT

Pursuant to Government Code Section 54954.3(a) Members of the public will have an opportunity to address the City Council on items listed on this agenda. For items on this agenda each speaker will be limited to three minutes per Huntington Park Municipal Code Section 2-1.207. Time limits may not be shared with other speakers and may not accumulate from one period of public comment to another or from one meeting to another.

STAFF RESPONSE

RECESS TO CLOSED SESSION

CLOSED SESSION

1. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**
Government Code Section 54956.9(d)(1)
Los Angeles Superior Court Case No. 20STCPO3947
Construction Industry Force Account Council v. City of Huntington Park

CLOSED SESSION ANNOUNCEMENT

CONSENT CALENDAR

All matters listed under the Consent Calendar are considered routine and will be enacted by one motion. There will be no separate discussion of these items prior to the time the Council votes on the motion unless members of the Council, staff, or the public request specific items to be discussed and/or removed from the Consent Calendar for separate action.

CITY CLERK

1. CITY COUNCIL MEETING MINUTES

RECOMMENDED THAT CITY COUNCIL:

Approve Minute(s) of the following City Council Meeting(s):

1. Regular City Council Meeting held March 19, 2024

FINANCE

2. CHECK REGISTERS

RECOMMENDED THAT CITY COUNCIL:

1. Approve Accounts Payable and Payroll Warrant(s) dated April 16, 2024

END OF CONSENT CALENDAR

REGULAR AGENDA

PUBLIC WORKS

3. CONSIDERATION AND APPROVAL OF RESOLUTION ADOPTING THE URBAN FOREST MANAGEMENT PLAN

RECOMMENDED THAT CITY COUNCIL:

1. Adopt a Resolution approving the Urban Forestry and Fire Protection's Urban Forestry Program.

4. APPROVE ACCEPTANCE OF WORK PERFORMED FOR CIP 2018-11 ACTIVE TRANSPORTATION PROGRAM CYCLE IV PROJECT NO. ATPL-5150(014)

RECOMMENDED THAT CITY COUNCIL:

1. Approve acceptance of work performed by Palp Inc. DBA Excel Paving for the construction of CIP 2018-11 Active Transportation Program Cycle 4 Project No. ATPL-5150(014);
2. Authorize staff to execute the Notice of Completion (NOC) and direct the City Clerk to file the NOC with the Los Angeles County Recorder's Office; and
3. Release the retention amount of \$211,799.04 to Palp Inc. DBA Excel Paving 35 days after the effective date of the recordation of the NOC, if no Stop Notices are filed within the 35-day period.

FINANCE

5. RECEIVE AND FILE FY 2022 AUDITED FINANCIALS

RECOMMENDED THAT CITY COUNCIL:

1. Receive and file the FY 2022 Audited Financial Statement

POLICE DEPARTMENT

6. AUTHORIZATION TO RENEW AGREEMENT WITH THE CITY OF VERNON FOR INMATE HOUSING

RECOMMENDED THAT CITY COUNCIL:

1. Approve renewal of agreement with the City of Vernon for Inmate Housing Services; and
2. Authorize the City Manager to negotiate and execute agreement.

CITY CLERK

7. COUNCIL APPOINTMENTS TO VARIOUS COMMISSIONS

RECOMMENDED THAT CITY COUNCIL:

1. Make appointments to Commissions consistent with provisions set forth in Resolution No. 2015-19.

CITY MANAGER

8. FIRST READING AND INTRODUCTION OF AN ORDINANCE AMENDING SECTIONS 2-1.102 AND 2-1.103 OF ARTICLE 1, CHAPTER 1 OF TITLE 2 OF THE HUNTINGTON PARK MUNICIPAL CODE INCREASING THE SALARY OF MEMBERS OF THE CITY COUNCIL PURSUANT TO AND CONSISTENT WITH SENATE BILL 329

RECOMMENDED THAT CITY COUNCIL:

1. Introduce and conduct a first reading of an Ordinance (Attachment 1) amending Sections 2-1.102 and 2-1.103 of the Huntington Park Municipal Code to increase the salary of members of the City Council pursuant to Senate Bill 329; and
2. Approve the findings contained in the Ordinance which demonstrates the need for the increased City Council salary; and
3. Provide direction to City personnel to bring the Ordinance back for a second reading and adoption at the next City Council meeting.

9. CONSIDERATION OF A RESOLUTION AUTHORIZING THE EXPENDITURE OF COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS FOR A CITY TUTORING PROGRAM

RECOMMENDED THAT CITY COUNCIL:

1. Adopt a resolution authorizing the expenditure of CDBG funds for a city tutoring program.

10. CONSIDERATION OF A RESOLUTION AUTHORIZING THE EXPENDITURE OF FUNDS FOR A CITY SPAY AND NEUTER PROGRAM

RECOMMENDED THAT CITY COUNCIL:

1. Adopt a resolution authorizing the expenditure of funds for a city spay and neuter program.

11. CONSIDERATION OF A RESOLUTION AUTHORIZING THE EXPENDITURE OF FUNDS FOR A CITY LITERACY PROGRAM

RECOMMENDED THAT CITY COUNCIL:

1. Adopt a resolution authorizing the expenditure of funds for a city literacy program.

END OF REGULAR AGENDA

DEPARTMENTAL REPORTS

WRITTEN COMMUNICATIONS

COUNCIL COMMUNICATIONS

Council Member Graciela Ortiz

Council Member Eduardo “Eddie” Martinez

Council Member Arturo Flores

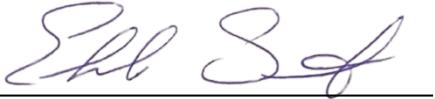
Vice Mayor Karina Macias

Mayor Marilyn Sanabria

ADJOURNMENT

The City of Huntington Park City Council will adjourn the meeting in memory of Guillermo Flores to a Regular Meeting on Tuesday, May 7, 2024 at 6:00 P.M.

I, Eduardo Sarmiento, hereby certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted at City of Huntington Park City Hall and made available at www.hPCA.gov not less than 72 hours prior to the meeting. Dated this 13th day of April 2024.



Eduardo Sarmiento, City Clerk

ITEM 1

MINUTES

Meeting of the
City of Huntington Park City Council
Tuesday, March 19, 2024

The regular meeting of the City Council of the City of Huntington Park, California was called to order at 6:02 p.m. on Tuesday, March 19, 2024, in the Council Chambers at City Hall, 6550 Miles Avenue, Huntington Park, California; Mayor Marilyn Sanabria presiding.

PRESENT: Council Member(s): Graciela Ortiz, Eduardo "Eddie" Martinez, Arturo Flores, Vice Mayor Karina Macias and Mayor Sanabria

ABSENT: None

CITY OFFICIALS/STAFF: City Manager Ricardo Reyes; Eduardo Sarmiento, City Clerk; Cosme Lozano Police Chief; Steve Foster Director of Community Development; Sergio Infanzon Director of Communications; Cynthia Norzagaray Director of Parks and Recreation; Araceli Almazan City Attorney.

INVOCATION

Mayor Sanabria led the invocation.

PLEDGE OF ALLEGIANCE

Council member Martinez led the Pledge of Allegiance.

Prior to presentation's portion of the agenda the City Council moved to add a presentation item to the agenda.

MOTION: Mayor Sanabria moved to add a presentation to the agenda, seconded by Council member Ortiz. Motion carried by unanimous consent to add recognition of Karina Macias for all her work with women and community.

AYES: Council Member(s): Ortiz, Martinez, Flores, Vice Mayor Macias and Mayor Sanabria

NOES: None

PRESENTATION(S)

1. CERTIFICATE AND ADJOURNMENT IN MEMORY OF GUILLERMO FLORES
2. PRESENTATION BY KIWANIS K-KIDS CLUB
3. CERTIFICATION OF APPRECIATION FOR 2023 SALVATION ARMY THANKSGIVING FOOD PREPARATION AND DISTRIBUTION PROJECT
4. RECOGNITION OF OUTGOING CITY COMMISSIONERS
5. WATER PRESENTATION
6. RECOGNITION OF VICE MAYOR KARINA MACIAS FOR HER WORK WITH WOMEN AND COMMUNITY

PUBLIC COMMENTS

None

STAFF RESPONSE

None

Prior to closed session portion of the agenda city attorney Araceli Almazan stated that a urgent need item that requires City Council immediate attention needs to be added to the agenda.

MOTION: Mayor Sanabria moved to add the urgent need item to the closed session portion of the agenda, seconded by Council member Flores. Motion carried by unanimous consent.

AYES: Council Member(s): Ortiz, Martinez, Flores, Vice Mayor Macias and Mayor Sanabria

NOES: None

CLOSED SESSION

1. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Government Code Section 54956.9(d)(2)
Consideration of one (1) potential case

2. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
Government Code Section 54956.9(d)(1)
Los Angeles Superior Court Case No. 22STCV27043
Felipa Romero v. Huntington Park

Attorney Araceli Almazan stated that it is appropriate to recess to closed session. Mayor Sanabria recessed into closed session at 7:38 p.m.

Mayor Sanabria reconvened the Council meeting from Closed Session at 9:09 p.m.

CLOSED SESSION ANNOUNCEMENT

City Attorney Almazan reported that the record should reflect that with all five (5) members of the City Council present the two (2) items on the closed session agenda were discussed. Regarding item one (1), direction was provided to craft an amendment to the contract consistent with the terms discussed in closed session and the item will be brought back at a future meeting for consideration. Regarding item two (2) on the closed session agenda, the City Council agreed to approve the settlement. This concluded the closed session report.

CONSENT CALENDAR

CITY CLERK

MOTION: Council member Ortiz moved to approve the consent calendar, seconded by Council member Flores. Motion carried by unanimous consent.

AYES: Council Member(s): Ortiz, Martinez, Flores, Vice Mayor Macias and Mayor Sanabria

NOES: None

1. CITY COUNCIL MEETING MINTUES

Approve Minute(s) of the following City Council Meeting(s):

1. Regular City Council Meeting held February 20, 2024

FINANCE

2. CHECK REGISTER

RECOMMENDED THAT CITY COUNCIL:

1. Approve Accounts Payable and Payroll Warrant(s) dated March 19, 2024

END OF CONSENT CALENDAR

REGULAR AGENDA

PUBLIC WORKS

3. CONSIDERATION TO ADOPT PLANS, SPECIFICATIONS AND ENGINEER'S ESTIMATE FOR CIP 2019-14 ATP CYCLE V PROJECT AND AUTHORIZATION TO PROCEED WITH BID ADVERTISEMENT

MOTION: Council member Ortiz moved to approve Environmental Assessment pursuant to 14 California Code of Regulations § 15301 as a Class 1 categorical exemption under the California Environmental Quality Act (CEQA); and adopt the 100% completed plans, specifications and engineer's estimate for CIP 2019-14 ATP Cycle V Project; and authorize staff to proceed with bid advertisement for construction, seconded by Council member Flores. Motion carried by unanimous consent.

AYES: Council Member(s): Ortiz, Martinez, Flores, Vice Mayor Macias and Mayor Sanabria

NOES: None

4. CONSIDERATION AND APPROVAL TO SOLICIT CONSTRUCTION MANAGEMENT AND INSPECTION SERVICES AS PART OF THE OVERSIGHT OF CIP 2019-14 ATP CYCLE V PROJECT

MOTION: Council member Martinez moved to authorize staff to publish and solicit a Request for Proposal (RFP) from qualified firms to provide Construction Management and Inspection Services (CM/CI) for CIP 2019-14 ATP Cycle V Project, seconded by Council member Flores. Motion carried by unanimous consent.

AYES: Council Member(s): Ortiz, Martinez, Flores, Vice Mayor Macias and Mayor Sanabria

NOES: None

5. CONSIDERATION AND APPROVAL TO SOLICIT PROPOSALS FOR PROJECT APPROVAL AND ENVIRONMENTAL DESIGN OF CIP 2022-02 ATP CYCLE VI PROJECT

MOTION: Vice Mayor Macias moved to Authorize staff to publish and solicit a Request for Proposal (RFP) from qualified engineering firms to provide the Project Approval and Environmental Design (PA&ED) of CIP 2022-02 ATP Cycle VI Project, seconded by Council member Flores. Motion carried by unanimous consent.

AYES: Council Member(s): Ortiz, Martinez, Flores, Vice Mayor Macias and Mayor Sanabria

NOES: None

COMMUNITY DEVELOPMENT

6. AWARD OF CONTRACT AMENDMENT FOR SERVICES RELATED TO STREET LIGHT(S) AND Wi-Fi DEMONSTRATION PROJECT

Prior to the vote for item six (6) Council member Ortiz stepped away from the dais.

MOTION: Council member Flores moved to award a contract amendment for services related to Street Light(s) and Wi-Fi Demonstration Project to Louii's Electric Power &Lighting Company in an amount not to exceed \$227,260; and authorize the City Manager to execute the final terms of the contract amendment, seconded by Vice Mayor Macias. Motion carried by unanimous consent.

AYES: Council Member(s): Martinez, Flores, Vice Mayor Macias and Mayor Sanabria

NOES: None

ABSENT: Council member Ortiz

7. CONSIDERATION AND APPROVAL TO AWARD PROFESSIONAL SERVICES AMENDMENT No. 1 TO PROVIDE ARCHITECTURAL SERVICES FOR THE EMERGENCY OPERATIONS CENTER

Prior to item eight (7) Vice Mayor Macias stepped away from the dais.

MOTION: Council member Flores moved to award amendment No. 1 as it relates to Architectural Services for the Emergency Operations Center, to Infrastructure Architects for a not-to-exceed amount of \$99,500; and authorize the City Manager to execute the Amendment, seconded by Council member Martinez. Motion carried by unanimous consent.

AYES: Council Member(s): Martinez, Flores, and Mayor Sanabria

NOES: None

ABSENT: Council Member: Ortiz and Vice Mayor Macias

8. AUTHORIZATION FOR A REQUEST FOR QUALIFICATIONS (RFQ) PROCESS FOR PROFESSIONAL SERVICES RELATED TO ARCHITECTURAL SERVICES AT CITY HALL

MOTION: Council member Martinez moved to authorize a Request for Qualifications (RFQ) process for professional services related to the development of plans, specifications and estimate for City Hall, seconded by Council member Flores. Motion carried by unanimous consent.

AYES: Council Member(s): Martinez, Flores and Mayor Sanabria

NOES: None

ABSENT: Council Member: Ortiz and Vice Mayor Macias

At the conclusion of item eight (8) Council member Ortiz and Vice Mayor Macias rejoined the city council meeting.

POLICE

9. APPROVE THE PURCHASE OF TWO POLICE DEPARTMENT ADMINISTRATION DIVISION VEHICLES AND SUPPLEMENTARY EQUIPMENT

MOTION: Council member Ortiz moved to authorize the expenditure of funds to purchase two Police Administration Division vehicles from FCA US, LLC (DODGE), specifically Carville Chrysler Dodge Jeep Ram in Greeneville, TN; and approve Finance Department to draw the funds for this purchase from account number 111-7010-421-73-11 (Improvements – New Support Vehicles); and authorize the Chief of Police to purchase the vehicles and associated technology and emergency response equipment, seconded by Council member Martinez. Motion carried by unanimous consent.

AYES: Council Member(s): Ortiz, Martinez, Flores, Vice Mayor Macias and Mayor Sanabria

NOES: None

10. AUTHORIZATION TO RENEW AGREEMENT WITH THE LOS ANGELES COUNTY DEPARTMENT OF ANIMAL CARE AND CONTROL

MOTION: Council member Flores moved to approve and renew the City-County Municipal Services Agreement with Los Angeles County Department of Animal Care and Control; and authorize the City Manager to execute the agreement, seconded by Vice Mayor Macias. Motion carried by unanimous consent.

AYES: Council Member(s): Ortiz, Martinez, Flores, Vice Mayor Macias and Mayor Sanabria

NOES: None

CITY CLERK

11. COMMISSIONS VACANCY UPDATE

MOTION: Council member Ortiz moved to receive and file report regarding current and upcoming Commission vacancies, seconded by Vice Mayor Macias. Motion carried by unanimous consent.

Prior to the voting for item eleven (11) Council member Flores stepped away from the dais.

AYES: Council Member(s): Ortiz, Martinez, Vice Mayor Macias and Mayor Sanabria

NOES: None

ABSENT: Council Member: Flores

PARKS AND RECREATION

12. CONSIDERATION AND APPROVAL FOR RENEWAL OF LICENSE AGREEMENT WITH HARBOR AREA FARMERS MARKETS TO TAKE PLACE AT SALT LAKE PARK FROM 2024 - 2026

MOTION: Council member Ortiz moved to approve renewal of license agreement with Harbor Area Farmers Markets for usage of Salt Lake Park from 2024 – 2026; and authorize City Manager to execute agreement, seconded by Vice Mayor Macias. Motion carried by unanimous consent.

AYES: Council Member(s): Ortiz, Martinez, Vice Mayor Macias and Mayor Sanabria

NOES: None

ABSENT: Council Member: Flores

END OF REGULAR AGENDA

PUBLIC HEARING(S)

COMMUNITY DEVELOPMENT

13. CONSIDERATION AND APPROVAL OF RESOLUTION AUTHORIZING THE APPLICATION AND ADOPTING THE PERMANENT LOCAL HOUSING ALLOCATION (PLHA) PLAN

Mayor Sanabria opened the public hearing at 9:25pm. No public comment was provided, and Mayor Sanabria closed the public hearing at 9:26pm.

MOTION: Vice Mayor Macias moved to approve a Resolution authorizing the PLHA Plan; and authorize the City Manager to execute all required documents for transmittal to the State of California Department of Housing and Community Development (HCD); and authorize City staff to electronically submit the PLHA Application to the California Department of Housing and Community Development, California Service-Now Portal (CSP), seconded by Council member Flores. Motion carried by unanimous consent.

AYES: Council Member(s): Ortiz, Martinez, Flores, Vice Mayor Macias and Mayor Sanabria

NOES: None

END OF PUBLIC HEARING(S)

DEPARTMENTAL REPORTS

Park and Recreation Director Cynthia Norzagaray congratulated Vice Mayor Macias on her recognition. She then thanked staff for all the hard work with the 5k event.

Community Development Director Steve Forster also congratulated Vice Mayor Macias on her recognition.

Communications Director Sergio Infanzon reminded everyone of the upcoming city events and encouraged everyone to visit the city website for additional information.

WRITTEN COMMUNICATIONS

None

COUNCIL COMMUNICATIONS

Council member Ortiz thanked staff and directors for their hard work with the 5k event and described the various age groups that were represented in the 5k event. She also congratulated Vice Mayor Macias on her recognition. She closed by acknowledging all the women that lead in recognition of Women's month.

Council member Martinez She also congratulated Vice Mayor Macias on her recognition and thanked staff for their hard work on the 5k event.

Council member Flores thanked staff for their hard work on the 5k event and for all the hard work being done around the city.

Vice Mayor Macias thanked staff for their hard work and recognition. She also congratulated staff on a successful 5k event.

Mayor Sanabria thanked staff on a successful 5k event. She also congratulated the city clerk on the birth of his child.

ADJOURNMENT

MOTION: Council member Flores moved to adjourn the March 19, 2024 meeting to an adjourned regular meeting of the Huntington Park City Council meeting to be held on Tuesday March 26, 2024 at 6:00 p.m. at 6550 Miles Ave. Huntington Park CA 90255, seconded by Ortiz. The motion carried by unanimous consent. The meeting adjourned at 9:42pm.

AYES: Council Member(s): Ortiz, Martinez, Flores, Vice Mayor Macias and Mayor Sanabria

NOES: None

Respectfully submitted



Eduardo Sarmiento, City Clerk

ITEM 2

List of Funds - City of Huntington Park

Fund	Description	Fund	Description
111	General Fund	227	Offc of Criminal Justice
112	Waste Collection/Disposal	228	State Dept. of Justice
113	American Rescue Plan Act	229	Police Forfeiture Fund
114	Spec Events Contributions	230	Homeland Security Fund
115	General Fund Reserve	231	Parking System Fund
116	Retirement Fund	232	Art in Public Places Fund
120	Special Revenue DNA ID	233	Bullet Proof Vest Grant
121	Special Revnu Welfare Inm	234	Congressional Earmark
122	Prevention Intervention	235	Federal Street Improvmnt
123	Board of Corrections LEAD	236	HUD Economic Empowerment
124	Auto Theft Prevention	237	Community Planning
150	Emergency Preparedness	238	Air Pollution Grant
151	Economic Development	239	Federal CDBG Fund
152	Greenway Linear Park Proj	240	HUD EZ/EC Soc Sec Block
200	Local Grants	241	CalHome
201	State Grants	242	HUD Home Program
202	CFP Crosswalks	243	HUD 108 B03MC060566
203	Federal Grants	244	HUD EDI Grant
204	SR2S Middleton Safe Route	245	EPA Brownfield
205	CFP Pacific Blvd	246	LBPHCP-Lead Base
206	CFP I Park Pay Station	247	Neighborhood Stabilzation
207	CFP Signal Synchronizatio	248	Homelessness Prevention
208	CMAQ Metro Rapid	249	DEPT OF TOXIC SUBSTANCES
209	CFP City Street Resurfac	250	DTSC Grant
210	Measure M	251	Land & Water Conservation
211	Road Maint & Rehab SB1	252	ABC
212	P & R Grants	253	DEBT SERVICE FUND
213	Park Facilities	254	Home ARP Grant
214	Recreation Field Charter	257	CDC Merged Project Fund
215	Trees for A Better Enviro	258	CDC Merged Debt Service
216	Employees Retirement Fund	259	CDC Low/Mod Income Housin
217	OPEB	262	CDC Neighbor Presrvn Cap
218	PARS	263	CDC Neighbor Presrvn Debt
219	Sales Tax-Transit Fund A	264	CDC Nghbr Prsrvn Low/Mod
220	Sales Tax-Transit C	267	CDC Sta Fe Redev Project
221	State Gasoline Tax Fund	268	CDC Sta Fe Debt Service
222	Measure R	269	CDC Sta Fe Low/Mod Income
223	Local Origin Program Fund	270	Successor Agency Merge
224	Office of Traffc & Safety	271	Successor Agency Merg Prj
225	Cal Cops Fund	272	Successor Agency Low Mod
226	Air Quality Improv Trust	273	Successor Agency NHP

List of Funds - City of Huntington Park

Fund	Description
274	Successor Agency NHP Prj
275	Successor Agency
276	SUCCESSOR AGENCY-GF
283	Sewer Maintenance Fund
285	Solid Waste Mgmt Fund
286	Illegal Disposal Abatemetn
287	Solid Waste Recycle Grant
288	COMPBC
293	PUBLIC FIN. AUTHOR.L/T DT
299	CDC Special Revenue Fund
322	STIP Transportation Fund
334	Ped/Bike Path Fund
335	Energy Efficient Grant
345	Rails To Trails Randolph
346	Bike Lane State Street
347	SRTS Middleton Elementary
348	Pacific Blvd Ped Improve
349	Capital Improvement Fund
475	HP PUBLIC FINANCE AUTHOR
533	Business Improv Dist Fund
535	Strt Lght & Lndscp Assess
681	Water Department Fund
741	Fleet Maintenance
742	Information Technology
745	Self Insurance
746	Employee Benefit Fund
748	Veh & Equip Replacement
779	Deferred Comp. Trust Fund
787	Citywide CIP
800	Pooled Cash
801	Pooled Cash Fund
802	Pooled Interest
993	Public Fin Authority LTD
994	General Fixed Assets Acct
995	General LTD Account Grp
996	General Long Term Debt
997	CDC Gnrl LTD Account Grp
998	Reserve Template Fund
999	Pooled Cash/Template

City of Huntington Park

Demand Register

4/16/2024

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	TRANSACTION AMOUNT
4IMPRINT INC	12296949	111-0110-411.56-19	OUTREACH SUPPLIES	842.25
4IMPRINT INC Total				842.25
ABBA TERMITE & PEST CONTROL	12083F	111-7010-421.56-41	BEE HIVE REMOVAL	195.00
ABBA TERMITE & PEST CONTROL Total				195.00
ACCESS AUTO GLASS LLC	1206	111-7010-421.43-20	PD UNIT REPAIR	50.00
ACCESS AUTO GLASS LLC Total				50.00
ACTION DOOR REPAIR CORP.	41561	111-8020-431.43-10	PW GATE SERVICE	764.45
ACTION DOOR REPAIR CORP. Total				764.45
ADLERHORST INTERNATIONAL LLC	121121	111-7010-421.61-20	K-9 SUPPLIES	414.84
ADLERHORST INTERNATIONAL LLC Total				414.84
ADVANCED TILE RESTORATION	456	111-8024-421.73-10	WEEK 1 PD JAIL REPAIR	45,513.78
	457	111-8024-421.73-10	WK 2 PD JAIL REPAIR	45,513.78
	458	111-8024-421.73-10	WK 3 PD JAIL REPAIR	45,513.78
ADVANCED TILE RESTORATION Total				136,541.34
ALL CITY MANAGEMENT SERVICES,INC	92185	111-7010-421.56-41	CROSSING GUARD SVCS	13,790.80
ALL CITY MANAGEMENT SERVICES,INC Total				13,790.80
ALVARENGA'S TILE SETTING	12329	111-8024-421.43-10	JAIL SHOWER TILE	6,500.00
ALVARENGA'S TILE SETTING Total				6,500.00
ALVAREZ-GLASMAN & COLVIN	20230708920809	111-9031-413.52-30	SETTLEMENT CLAIM	16,051.25
	2023-11-20990	111-0220-411.32-70	LEGAL SERVICES NOV.	33,960.00
	2023-11-20991	111-0220-411.32-70	LEGAL SERVICES NOV.	699.00
	2023-11-20992	111-0220-411.32-70	LEGAL SERVICES NOV.	242.00
	2023-11-20993	111-0220-411.32-70	LEGAL SERVICES NOV.	132.00
	2023-11-20994	111-0220-411.32-70	LEGAL SERVICES NOV.	646.00
ALVAREZ-GLASMAN & COLVIN Total				51,730.25
AMERICAN EXPRESS	FEB 2024 STMT	VARIOUS	ALL DEPARTMENTS	29,104.75
AMERICAN EXPRESS Total				29,104.75
ARAMARK UNIFORM & CAREER APPAREL	26255023	111-0110-411.56-21	COUNCIL SUPPLIES	50.69

City of Huntington Park

Demand Register

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PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	TRANSACTION AMOUNT
ARAMARK UNIFORM & CAREER APPAREL	Total			50.69
AT&T	2137871	111-7040-421.56-41	PD PHONE SERVICE	391.27
	21444242	111-7040-421.56-41	PD INTERNET	3,459.68
AT&T	Total			3,850.95
AT&T MOBILITY	X03252024	111-7040-421.56-41	PD WIRELESS PHONES	6,565.15
AT&T MOBILITY	Total			6,565.15
AUTO ZONE	4075933210	741-8060-431.43-20	PW UNIT REPAIR	17.15
	4075939962	741-8060-431.43-20	PW UNIT REPAIR	146.43
	4075939965	111-8085-431.43-21	PD UNIT PARTS	503.19
	4075942365	111-7010-421.43-20	PD UNIT PARTS	54.11
AUTO ZONE	Total			720.88
AXON ENTERPRISE, INC.	INUS238135	111-7010-421.61-20	PD SUPPLIES	1,922.76
	ISUS239896	111-7010-421.61-20	AXON TASERS	7,695.45
AXON ENTERPRISE, INC.	Total			9,618.21
BARR & CLARK INC	60596	242-5070-463.57-38	LEAD INSPECTION	2,075.00
	60957	242-5070-463.57-38	LEAD INSPECTION	2,075.00
	61026	242-5070-463.57-38	LEAD INSPECTION	2,075.00
	61073	242-5070-463.57-38	LEAD INSPECTION	2,075.00
BARR & CLARK INC	Total			8,300.00
BDG LAW GROUP	34247	111-9031-413.32-70	LEGAL SERVICES FEB.	46.50
	34248	111-9031-413.32-70	LEGAL SERVICES FEB.	2,671.50
	34359	111-9031-413.32-70	LEGAL SERVICES MAR.	210.00
	34360	111-9031-413.32-70	LEGAL SERVICES MAR.	318.69
BDG LAW GROUP	Total			3,246.69
BEAR ELECTRICAL SOLUTIONS, INC	21930	221-8014-429.56-41	TRAFFIC SIGNAL MAINT SVCS	6,350.00
BEAR ELECTRICAL SOLUTIONS, INC	Total			6,350.00
BENEFIT ADMINISTRATION CORPORATION	147	111-2030-413.56-41	FLEX ADMIN-2024 1ST QUARTER	150.00
BENEFIT ADMINISTRATION CORPORATION	Total			150.00
BLACK AND WHITE EMERGENCY VEHICLES	5443	111-7010-421.73-10	PD UNIT EMER. EQUIP	31,241.56

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PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	TRANSACTION AMOUNT
BLACK AND WHITE EMERGENCY VEHICLES Total				31,241.56
BROWNELLS INC	2024411070408	111-7010-421.61-20	PD SUPPLIES	107.85
BROWNELLS INC Total				107.85
BUENA PARK HONDA	515004	111-7010-421.43-20	PD UNIT REPAIR	341.02
	515021	111-7010-421.43-20	PD UNIT REPAIR	162.06
	515235	111-7010-421.43-20	PD UNIT REPAIR	359.70
BUENA PARK HONDA Total				862.78
CAL PACIFIC LAND SERVICES INC.	JP-5180	111-8080-431.61-20	PARKING ALONGSIDE R.R.	50.00
CAL PACIFIC LAND SERVICES INC. Total				50.00
CALIFORNIA FRAME & AXLE	76727	111-8085-431.43-21	SHUTTLE SERVICED	95.00
	76840	741-8060-431.43-20	PW UNIT MAINTENANCE	125.00
CALIFORNIA FRAME & AXLE Total				220.00
CANNON CORPORATION	87738	283-8040-432.76-11	WATER MASTER PLAN (SEWER)	2,952.50
CANNON CORPORATION Total				2,952.50
CENTRAL BASIN MWD	HP-FEB24	681-8030-461.41-00	IMPORTED WATER JAN/FEB 24	346,516.92
CENTRAL BASIN MWD Total				346,516.92
CENTRAL FORD	40866	111-8085-431.43-21	PARTS FOR SHUTTLES	4,798.24
	41127	111-8085-431.43-21	SHUTTLE ENGINE REPLACEMENT	8,271.81
	41188	111-7010-421.43-20	PD UNIT MAINTENANCE	53.75
	41274	111-8085-431.43-21	PARTS FOR SHUTTLE	100.86
	41302	111-7010-421.43-20	PD UNIT MAINTENANCE	577.31
	41316	111-7010-421.43-20	PD UNIT PARTS	295.03
	41572	111-7010-421.43-20	PD UNIT MAINTENANCE	111.29
	41573	111-7010-421.43-20	PD UNIT PARTS	218.09
	41587	111-7010-421.43-20	PD UNIT MAINTENANCE	382.13
	42081	111-7010-421.43-20	PD UNIT PARTS	258.89
	42103	111-8085-431.43-21	PARTS FOR SHUTTLE	382.21
CENTRAL FORD Total				15,449.61
CHAMPION CJD	706270	741-8060-431.43-20	PD UNIT PARTS	79.73
CHAMPION CJD Total				79.73

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PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	TRANSACTION AMOUNT
CHRISTOPHER ARIAS	3192024	111-7010-421.59-10	MILEAGE REIMBURSEMENT	32.43
CHRISTOPHER ARIAS Total				32.43
CITY OF DOWNEY	2024001	239-5280-490.51-92	HYBRID LEARNING PROGRAM	9,775.00
CITY OF DOWNEY Total				9,775.00
CLINICAL LAB OF SAN BERNARDINO, INC	2400406	681-8030-461.56-41	PD UNIT PARTS	940.50
CLINICAL LAB OF SAN BERNARDINO, INC Total				940.50
COALITION FOR RESPONSIBLE COMMUNITY	FM1474	111-7024-421.56-41	JANITORIAL SERVICES	7,291.94
		111-8020-431.56-41	JANITORIAL SERVICES	13,604.85
		111-8022-419.56-41	JANITORIAL SERVICES	5,275.17
		111-8023-451.56-41	JANITORIAL SERVICES	4,572.98
COALITION FOR RESPONSIBLE COMMUNITY Total				30,744.94
COLIMA GLASS & WINDOW CORP	4984	111-8023-451.43-10	REPLACED GLASS AT PARKS	1,200.00
	4985	111-8023-451.43-10	REPLACED GLASS AT PARKS	350.00
COLIMA GLASS & WINDOW CORP Total				1,550.00
COMMUNITY VETERINARY HOSPITAL INC	516784	111-7010-421.61-20	K-9 CARE SERVICES	343.00
COMMUNITY VETERINARY HOSPITAL INC Total				343.00
CONCENTRA MEDICAL CENTERS	82540673	111-2030-413.56-41	MONTHLY VISION COBRA	93.00
CONCENTRA MEDICAL CENTERS Total				93.00
COUNTY OF L.A. DEPT OF PUBLIC WORKS	REPW24031105633	221-8014-429.56-41	SHARED MAINTENANCE	873.21
COUNTY OF L.A. DEPT OF PUBLIC WORKS Total				873.21
DAY WIRELESS SYSTEMS	INV819169	111-7040-421.56-41	RADIO SERVICE PD UNIT	3,065.00
DAY WIRELESS SYSTEMS Total				3,065.00
DBA LETNING ROOFING CO	65888	787-9050-499.73-10	ROOF REPAIRS	1,027,571.77
DBA LETNING ROOFING CO Total				1,027,571.77
DE LAGE LANDEN	82014311	111-9010-419.44-10	RENTAL LEASE	2,194.06
DE LAGE LANDEN Total				2,194.06

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PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	TRANSACTION AMOUNT
DEPARTMENT OF ANIMAL CARE & CONTROL	3252024	111-7010-421.56-41	ANIMAL CARE & CONTROL FEB	20,030.32
DEPARTMENT OF ANIMAL CARE & CONTROL Total				20,030.32
DEROTIC, LLC	SO-4458	111-7010-421.73-10	PD UNIT INSTALL ALPR	928.20
	SO-4459	111-7010-421.73-10	PD UNIT ALPR INSTALL	994.50
	SO-4460	111-7010-421.73-10	ALPR INSTALL	994.50
	SO-4489	111-7010-421.73-10	PD UNIT REPAIR	525.00
	SO-4490	111-7010-421.73-10	PD UNIT REINSTALL TRIM	525.00
DEROTIC, LLC Total				3,967.20
DMI SOLUTIONS	31324	111-8022-419.43-10	DUTCH DOORS FOR HR	2,590.00
DMI SOLUTIONS Total				2,590.00
DOOLEY ENTERPRISES	67461	111-7010-421.61-20	AMMUNITION TRAINING	13,867.43
DOOLEY ENTERPRISES Total				13,867.43
DOUGLAS/HICKS LAW	3152024	111-9031-413.32-70	SETTLEMENT PAYMENT	60,000.00
DOUGLAS/HICKS LAW Total				60,000.00
DUNN EDWARDS CORPORATION	2009A25193	111-8095-431.61-50	PAINT-GRAFFITI REMOVAL	169.89
	2009A2530	111-8095-431.61-50	PAINT-GRAFFITI REMOVAL	736.78
DUNN EDWARDS CORPORATION Total				906.67
E.J. WARD, INC.	-86131IN	741-8060-431.74-10	FUEL PUMP SYSTEM	8,748.00
E.J. WARD, INC. Total				8,748.00
EDGAR FELIX	3192024	111-7010-421.59-10	MILEAGE REIMBURSEMENT	131.05
EDGAR FELIX Total				131.05
ESTELA RAMIREZ	5366	111-6060-466.33-20	AEROBIC BODY TONING	448.00
ESTELA RAMIREZ Total				448.00
EVIDENT, INC.	239136A	111-7010-421.61-20	PD SUPPLIES	1,417.25
	239136B	111-7010-421.61-20	PD SUPPLIES	582.00
EVIDENT, INC. Total				1,999.25
EXPRESS TRANSPORTATION SERVICES LLC	DAR04012024	111-8085-431.56-45	FIXED TRANSPORTATION	69,183.33
	HPE04012024	111-0000-362.20-15	FIXED TRANSPORTATION	(2,500.00)

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PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	TRANSACTION AMOUNT
EXPRESS TRANSPORTATION SERVICES LLC	HPE04012024	111-8010-431.56-43	FIXED TRANSPORTATION	39,130.00
		111-8085-431.56-43	DIAL-A-RIDE	78,260.00
		219-0000-340.30-00	FIXED TRANSPORTATION	(1,646.00)
EXPRESS TRANSPORTATION SERVICES LLC Total				182,427.33
F.S.O.C. LLC	1892	111-7010-421.73-10	BODY ARMOR (VESTS)	65,681.44
	1902	111-7010-421.73-10	GAS MASKS	24,872.40
F.S.O.C. LLC Total				90,553.84
FAIR HOUSING FOUNDATION	30724	239-5210-463.57-87	FAIR HOUSING SERVICES	1,648.37
FAIR HOUSING FOUNDATION Total				1,648.37
FM THOMAS AIR CONDITIONING INC	46319	111-8022-419.56-41	AC REPAIR AT PARKS	2,720.48
FM THOMAS AIR CONDITIONING INC Total				2,720.48
FOXFURY, LLC	50152	111-7010-421.61-20	PD TACTICAL KIT	605.27
FOXFURY, LLC Total				605.27
GENESIS METALS & SUPPLY CO. INC.	19641	111-8024-421.43-10	PD LOBBY BENCH REPAIR	998.50
GENESIS METALS & SUPPLY CO. INC. Total				998.50
GEORGE CHEVROLET	161713CVW	741-8060-431.43-20	PW FLEET REPAIR	1,044.18
	161964CVW	741-8060-431.43-20	PW UNIT PARTS	34.98
GEORGE CHEVROLET Total				1,079.16
GEOSYNTEC CONSULTANTS, INC.	551804	111-5011-419.56-41	PROFESSIONAL SERVICES	5,461.78
	551975	111-5011-419.56-41	PROFESSIONAL SERVICES	15,610.83
GEOSYNTEC CONSULTANTS, INC. Total				21,072.61
GLADWELL GOVERNMENTAL SERVICES, INC	5451	111-1010-411.56-41	CONSULTING SERVICES	450.00
GLADWELL GOVERNMENTAL SERVICES, INC Total				450.00
GRANITE CONSTRUCTION COMPANY	2667202	221-8010-431.61-21	ASPHALT FOR POTHOLE	4,630.50
	2667210	221-8010-431.61-21	ASPHALT FOR POTHOLE	4,630.50
	2667213	221-8010-431.61-21	ASPHALT POTHOLE FILLING	4,630.50
	2667230	221-8010-431.61-21	ASPHALT FOR POTHOLE	4,630.50
GRANITE CONSTRUCTION COMPANY Total				18,522.00

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PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	TRANSACTION AMOUNT
GUTIERREZ BACKGROUND INVESTIGATIONS	2024-04	111-7010-421.56-41	PD BACKGROUND CHECK	1,500.00
GUTIERREZ BACKGROUND INVESTIGATIONS Total				1,500.00
HAJOCÀ CORPORATION	S1678905932	111-8024-421.43-10	CREDIT MEMO	(97.92)
	S1688569691	111-8024-421.43-10	CREDIT MEMO	(118.81)
	S1708630902	111-8024-421.43-10	PD BUILDING SUPPLIES	436.34
	S1710526971	111-8024-421.43-10	PD BUILDING SUPPLIES	205.08
HAJOCÀ CORPORATION Total				424.69
HASA, INC.	948351	681-8030-461.41-00	SODIUM HYPOCHLORITE	568.28
	948355	681-8030-461.41-00	SODIUM HYPOCHLORITE	394.97
	949894	681-8030-461.41-00	SODIUM HYPOCHLORITE	408.59
	949896	681-8030-461.41-00	SODIUM HYPOCHLORITE	541.22
HASA, INC. Total				1,913.06
HASSAN SALEH	3152024	111-7010-421.59-10	EMPLOYEE REIMBURSEMENT	383.19
HASSAN SALEH Total				383.19
HEALTH AND HUMAN RESOURCE CENTER	E0316183	111-0000-217.50-60	EMPLOYEE ASST. PROGRAM	213.84
HEALTH AND HUMAN RESOURCE CENTER Total				213.84
IBE DIGITAL	460399	111-9010-419.44-10	TONER FOR PRINTERS	36.14
	461182	111-9010-419.44-10	CONTRACT INVOICE	1,681.18
	461780	111-9010-419.44-10	TONER FOR PRINTERS	18.07
	461993	111-9010-419.44-10	TONER FOR PRINTERS	18.07
	462028	111-9010-419.44-10	TONER FOR PRINTERS	18.07
	462094	111-9010-419.44-10	TONER FOR PRINTERS	18.07
	462294	111-9010-419.44-10	TONER FOR PRINTERS	18.07
	462714	111-9010-419.44-10	TONER FOR PRINTERS	18.07
	462977	111-9010-419.44-10	TONER FOR PRINTERS	18.07
	463134	111-9010-419.44-10	CONTRACT INVOICE	4,013.05
	463149	111-9010-419.44-10	TONER FOR PRINTERS	18.07
	464058	111-9010-419.44-10	CONTRACT INVOICE	956.82
	465326	111-9010-419.44-10	TONER FOR PRINTER	18.07
IBE DIGITAL Total				6,849.82
IDEAL LIGHTING	124799	111-8020-431.43-10	SAFETY LIGHTS PW YARD	4,487.18
	124978	111-8022-419.43-10	REPAIR AT CITY HALL	1,071.63

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PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	TRANSACTION AMOUNT
IDEAL LIGHTING	124985	111-8022-419.43-10	REPAIR AT CITY HALL	282.87
IDEAL LIGHTING Total				5,841.68
INNER CITY VISIONS	1023	239-5210-463.56-41	HOMELESS OUTREACH PROGRAM	1,870.24
INNER CITY VISIONS Total				1,870.24
JERRY'S AUTO BODY, INC.	33103	111-7010-421.43-20	PD UNIT REPAIRS	948.06
JERRY'S AUTO BODY, INC. Total				948.06
JESUS VERDIELL	3152024	111-7010-421.59-10	EMPLOYEE REIMBURSEMENT	383.19
JESUS VERDIELL Total				383.19
JOANA CASILLAS	3192024	111-7010-421.59-10	MILEAGE REIMBURSEMENT	43.68
JOANA CASILLAS Total				43.68
JUAN GARIBAY	3132024	111-7010-421.59-10	EMPLOYEE REIMBURSEMENT	71.02
JUAN GARIBAY Total				71.02
JUAN HERRERA	3062024	111-7010-421.59-10	EMPLOYEE REIMBURSEMENT	184.06
JUAN HERRERA Total				184.06
JUAN PORRAS	3192024	111-7010-421.59-10	MILEAGE/PER DIEM REIMBURSEMENT	232.27
JUAN PORRAS Total				232.27
JULIO MORENO	3142024	111-7010-421.59-10	EMPLOYEE REIMBURSEMENT	153.75
JULIO MORENO Total				153.75
KIMBALL MIDWEST	10179484	741-8060-431.43-20	PW TOOL	962.51
KIMBALL MIDWEST Total				962.51
LA COUNTY SHERIFF'S DEPT	242457BL	111-7010-421.56-41	INMATE MEAL SERVICE	924.00
LA COUNTY SHERIFF'S DEPT Total				924.00
LAN WAN ENTERPRISE, INC	74998	111-7010-421.73-10	HPPD SERVER ROOM MAINT	13,350.87
	75004	111-7010-421.73-10	10 DESKTOP COMPUTERS	13,845.08
	75005	111-7010-421.73-10	HPPD SERVER ROOM MAINT	12,524.53
LAN WAN ENTERPRISE, INC Total				39,720.48

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PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	TRANSACTION AMOUNT
LB JOHNSON HARDWARE CO.	131369	111-8023-451.43-10	TOOLS FOR PARK REPAIRS	50.33
	131382	111-8023-451.43-10	TOOLS FOR PARK BLDG	31.74
LB JOHNSON HARDWARE CO. Total				82.07
LIEBERT CASSIDY WHITMORE	261738	111-0220-411.32-70	LEGAL SERVICES FEB.	127.50
	262845	111-0220-411.32-70	LEGAL SERVICES FEB.	42.50
	262864	111-0220-411.32-70	LEGAL SERVICES FEB.	7,946.00
	262871	111-0220-411.32-70	LEGAL SERVICES FEB.	4,792.50
LIEBERT CASSIDY WHITMORE Total				12,908.50
LUXURY AUTO BODY	PW6045	741-8060-431.43-20	PW UNIT 197 BODY PAINT	5,967.51
	PW6047	111-7010-421.43-20	PD UNIT REPAIR	3,830.78
LUXURY AUTO BODY Total				9,798.29
MACKEY INDUSTRIAL REPAIR	6705	111-8024-421.43-10	PD BUILDING REPAIR	850.00
MACKEY INDUSTRIAL REPAIR Total				850.00
MARX BROS FIRE EXTINGUISHER CO INC.	P22619	111-8022-419.56-41	FIRE EXTING. MAINTENANCE	953.56
MARX BROS FIRE EXTINGUISHER CO INC. Total				953.56
MATTHEW RINCON	3132024	111-7010-421.59-10	EMPLOYEE REIMBURSEMENT	71.02
MATTHEW RINCON Total				71.02
MERRIMAC ENERGY GROUP	2229933	741-8060-431.62-30	FUEL PURCHASE	26,788.48
MERRIMAC ENERGY GROUP Total				26,788.48
MR. HOSE INC.	237182	111-7010-421.43-20	PD UNIT MAINTENANCE	168.53
MR. HOSE INC. Total				168.53
MUNICIPAL WASTE SOLUTIONS	2025	285-8050-432.56-41	SB 1383 COMPLIANCE REVIEW	8,900.00
MUNICIPAL WASTE SOLUTIONS Total				8,900.00
MYERS AND SONS HI-WAY SAFETY, INC	153240	221-8012-429.61-20	TRAFFIC SIGNAL LIGHTS	3,582.24
	154622	221-8012-429.61-20	PORTABLE STREET SIGNS	3,123.02
	155139	111-8010-431.61-20	ST. BARRICADES W/ LIGHTS	1,542.84
MYERS AND SONS HI-WAY SAFETY, INC Total				8,248.10
NACHO'S LOCK & KEY SERVICE LLC	18770	111-8022-419.43-10	FINANCE SERVICE CALL	170.00

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PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	TRANSACTION AMOUNT
NACHO'S LOCK & KEY SERVICE LLC	188140	111-8024-421.43-10	POLICE DEPT. SERVICE	1,367.86
	188520	111-8024-421.43-10	POLICE DEPT. SERVICE	180.00
	188780	111-8022-419.43-10	CITY HALL SERVICE CALL	198.00
NACHO'S LOCK & KEY SERVICE LLC Total				1,915.86
NAPA AUTO PARTS	4832-608222	111-8085-431.43-21	PAINT FOR SHUTTLES	268.75
NAPA AUTO PARTS Total				268.75
NAR MEDICAL DEPOT	IN788616	111-7010-421.61-20	GRAPHICS FOR PD	1,761.54
NAR MEDICAL DEPOT Total				1,761.54
NCM AUTOMOTIVE	1001	741-8060-431.43-20	PW UNIT 102 REPAIRS	2,100.00
NCM AUTOMOTIVE Total				2,100.00
NICANOR PACHECO	3062024	111-7010-421.59-10	EMPLOYEE REIMBURSEMENT	184.06
NICANOR PACHECO Total				184.06
NICHOLS CONSULTING ENGINEERS, CHTD	966053003	787-8916-499.76-12	CIP 2023-01 SB1 STREET	30,337.75
NICHOLS CONSULTING ENGINEERS, CHTD Total				30,337.75
NICK ALEXANDER RESTORATION	82	111-7010-421.43-20	PD UNIT REPAIR	280.00
NICK ALEXANDER RESTORATION Total				280.00
NICOLAS DE LA O	2082024	111-7010-421.59-10	EMPLOYEE REIMBURSEMENT	113.77
	3132024	111-7010-421.59-10	EMPLOYEE REIMBURSEMENT	71.02
NICOLAS DE LA O Total				184.79
NISHA SCHUMACHER	3192024	111-7010-421.59-10	MILEAGE REIMBURSEMENT	32.43
NISHA SCHUMACHER Total				32.43
NORM REEVES FORD SUPERSTORE	315754	111-7010-421.43-20	PD UNIT PARTS	366.47
	315755	111-7010-421.43-20	PD UNIT PARTS	366.47
	315980	111-7010-421.43-20	PD UNIT PARTS	293.03
	315981	111-7010-421.43-20	PD UNIT PARTS	293.03
	315991	111-7010-421.43-20	PD UNIT PARTS	573.39
	316003	111-7010-421.43-20	PD UNIT PARTS	297.84
	316018	111-7010-421.43-20	PD UNIT PARTS	208.56
	316164	111-7010-421.43-20	PD UNIT PARTS	217.55

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PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	TRANSACTION AMOUNT
NORM REEVES FORD SUPERSTORE	316165	111-7010-421.43-20	PD UNIT PARTS	217.55
	315754CM	111-7010-421.43-20	CREDIT MEMO	(75.00)
	315755CM	111-7010-421.43-20	CREDIT MEMO	(75.00)
NORM REEVES FORD SUPERSTORE Total				2,683.89
NORTH STAR LAND CARE	1601-700	535-8090-452.56-60	TREE MAINTENANCE SVCS	2,268.00
	1601-732	535-8090-452.56-60	LANDSCAPE SERVICES	37,617.75
NORTH STAR LAND CARE Total				39,885.75
OEM AUTO PAINT SUPPLIES	158241	111-8022-419.43-10	REPAIR AT CITY HALL	455.45
	158340	221-8012-429.61-20	SUPPLIES FOR PW	546.78
	158349	741-8060-431.43-20	SUPPLIES FOR PW	197.10
OEM AUTO PAINT SUPPLIES Total				1,199.33
ORDWAY SIGN SUPPLY	549710	221-8012-429.61-20	STREET SIGNS	636.48
ORDWAY SIGN SUPPLY Total				636.48
O'REILLY AUTO PARTS	2959-456156	111-8085-431.43-21	SHUTTLE REPAIR	28.21
	2959-456329	111-7010-421.43-20	PD UNIT MAINTENANCE	573.30
	2959-456629	111-7010-421.43-20	PD UNIT MAINTENANCE	225.42
	2959-456817	111-7010-421.43-20	PD UNIT PARTS	14.97
	2959-457224	111-7010-421.43-20	PD UNIT PARTS	310.86
	2959-457225	111-7010-421.43-20	PD UNIT PARTS	573.30
	2959-457668	111-8085-431.43-21	SUPPLIES FOR SHUTTLES	220.39
	2959-457750	111-7010-421.43-20	PD UNIT PARTS	103.33
	2959-457778	111-7010-421.43-20	PD UNIT PARTS	117.09
	2959-457792	111-7010-421.43-20	PD UNIT PARTS	117.09
O'REILLY AUTO PARTS Total				2,283.96
PARKINK	29322	111-6010-451.74-10	CITY BACKDROP	1,103.66
PARKINK Total				1,103.66
PAUL MUÑOZ	3192024	111-7010-421.59-10	MILEAGE/PER DIEM REIMB.	383.19
PAUL MUÑOZ Total				383.19
PREFERRED IMPRESSIONS INC	27171	111-7010-421.43-20	GRAPHICS FOR PD	1,266.88
	27179	111-7010-421.43-20	GRAPHICS FOR PD	956.38
	27208	111-7010-421.43-20	PD GRAPHIC INSTALLATION	956.35

City of Huntington Park

Demand Register

4/16/2024

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	TRANSACTION AMOUNT
PREFERRED IMPRESSIONS INC	27212	111-7010-421.43-20	GRAPHICS FOR PD	956.38
	27213	111-7010-421.43-20	GRAPHICS FOR PD	956.38
	27235	111-7010-421.43-20	PD GRAPHIC INSTALLATION	1,306.38
	27236	111-7010-421.43-20	GRAPHICS FOR PD	956.38
	27240	111-7010-421.73-11	PD GRAPHIC INSTALLATION	956.38
	27244	111-7010-421.43-20	GRAPHICS FOR PD	757.54
PREFERRED IMPRESSIONS INC Total				9,069.05
PRESENT A PLAQUE, LLC	1558	111-0110-411.66-05	PLAQUES-COUNCIL MTGS	770.70
PRESENT A PLAQUE, LLC Total				770.70
PRISTINE UNIFORMS, LLC	12294	111-7010-421.61-20	PD EMPLOYEE UNIFORM	187.46
PRISTINE UNIFORMS, LLC Total				187.46
PSYCHOLOGICAL CONSULTING ASSOC, INC	527035	111-7010-421.56-41	OIS DEBRIEFING	606.00
	527073	111-7010-421.56-41	PRE-EMPLOYMENT EVALUATIONS	462.00
PSYCHOLOGICAL CONSULTING ASSOC, INC Total				1,068.00
R & A TANK TECHNOLOGIES LLC	031424-25	741-8060-431.43-20	FUEL TANK MAINTENANCE	175.00
R & A TANK TECHNOLOGIES LLC Total				175.00
REFRIGERATION SUPPLIES DISTRIBUTOR	1628024-00	111-8022-419.43-10	AC REPAIR AT CITY HALL	2,264.81
REFRIGERATION SUPPLIES DISTRIBUTOR Total				2,264.81
RIO HONDO COLLEGE	S24-59S-ZHPK	111-7010-421.59-10	PD FIELD TRAINING	75.00
RIO HONDO COLLEGE Total				75.00
SANTA FE CABINETS	HP122723	111-8024-421.73-10	WOOD CABINETS PD JAIL	14,619.00
SANTA FE CABINETS Total				14,619.00
SAUL RODRIGUEZ	2137871	111-7010-421.59-10	MILEAGE/PER DIEM REIMB.	241.82
SAUL RODRIGUEZ Total				241.82
SHARPLINE SOLUTIONS, INC.	3050	111-8010-431.61-20	DELINEATORS FOR STREETS	2,025.75
SHARPLINE SOLUTIONS, INC. Total				2,025.75
SNAP-ON INCORPORATED	ARV/60836138	221-8014-429.61-20	PW TOOL	538.65
SNAP-ON INCORPORATED Total				538.65

City of Huntington Park

Demand Register

4/16/2024

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	TRANSACTION AMOUNT
SOLAR ART	1037487	111-8022-419.43-10	PD WINDOW TINT	500.00
	1037488	111-8024-421.43-10	CITY HALL WINDOW TINT	500.00
SOLAR ART Total				1,000.00
SONSRAY MACHINERY, LLC	PS0124480-1	741-8060-431.43-20	PW UNIT MAINTENANCE	675.36
SONSRAY MACHINERY, LLC Total				675.36
SOUTH COAST AIR QUALITY MGMT DISTR.	4321928	741-8060-431.42-05	ANNUAL PERMIT FEE	251.11
	4322062	741-8060-431.42-05	EMISSION FEES	251.11
SOUTH COAST AIR QUALITY MGMT DISTR. Total				502.22
TAPCO	I769299	221-8014-429.74-10	PED FLASHING BEACONS	14,968.98
TAPCO Total				14,968.98
TERRENCE WILLIE	3132024	111-7010-421.59-10	EMPLOYEE REIMBURSEMENT	71.02
TERRENCE WILLIE Total				71.02
THE RACK DEPOT, INC.	24-0182	111-8022-419.43-10	FINANCE DEPT SUPPLIES	1,788.67
THE RACK DEPOT, INC. Total				1,788.67
THORSON MOTOR CENTER	497579BUR	111-7010-421.43-20	PD UNIT MAINTENANCE	948.18
	498371BUR	741-8060-431.43-20	PW UNIT PARTS	220.50
THORSON MOTOR CENTER Total				1,168.68
T-MOBILE USA	3212024	111-9010-419.53-10	DEPARTMENT HEAD CELL PHONES	485.74
	97595626	111-9010-419.53-10	CODE ENFORCEMENT CELL PHONES	810.76
T-MOBILE USA Total				1,296.50
TOWN HALL STREAMS	15548	111-1010-411.56-41	MONTHLY TOWN STREAMS	300.00
TOWN HALL STREAMS Total				300.00
ULINE	173783143	111-8010-431.61-20	PW OFFICE SUPPLIES	157.00
	173880541	111-8010-431.61-20	PW OFFICE SUPPLIES	535.73
	174044808	111-8010-431.61-20	PW SUPPLIES	337.51
	176180482	111-7010-421.61-20	PD SUPPLIES	180.91
ULINE Total				1,211.15

City of Huntington Park

Demand Register

4/16/2024

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	TRANSACTION AMOUNT
UNDERGROUND SERVICE ALERT OF SO CAL	23-2424956	221-8014-429.56-41	MONTHLY FEES MAR. 24	111.04
	320240133	221-8014-429.56-41	MONTHLY FEES MAR. 24	347.75
UNDERGROUND SERVICE ALERT OF SO CAL Total				458.79
VISION SERVICE PLAN-CA	82010641	111-0000-217.50-30	MONTHLY VISION COBRA	22.10
VISION SERVICE PLAN-CA Total				22.10
VULCAN MATERIALS COMPANY	73957275	221-8010-431.61-21	ASPHALT POTHOLE REPAIRS	724.89
VULCAN MATERIALS COMPANY Total				724.89
WALTERS WHOLESALE ELECTRIC COMPANY	\$124927132	535-8016-431.61-45	STREET LIGHT SUPPLIES	254.44
	\$124927133	535-8016-431.61-45	STREET LIGHT SUPPLIES	63.62
	\$1250271581	111-8020-431.43-10	PW SHOP SUPPLIES	649.18
	\$1250415841	111-8020-431.43-10	REPAIR MATERIALS	3,213.97
	\$1250415842	111-8020-431.43-10	PW SHOP SUPPLIES	690.90
	\$1250415843	111-8020-431.43-10	CREDIT	(197.09)
	\$1250415844	111-8020-431.43-10	PW SHOP SUPPLIES	197.09
	\$125056071	111-8024-421.43-10	PD IT ROOM REPAIRS	760.54
	\$125080801	111-8023-451.43-10	PARKS BUILD. SUPPLIES	449.02
	\$1251234301	111-8023-451.43-10	LIGHTING FOR FREEDOM PARKS	3,958.64
WALTERS WHOLESALE ELECTRIC COMPANY Total				10,040.31
CHRISTOPHER MANZANO	REFUND-031924	111-0000-341.10-00	PLANNING DIVISION REFUND	412.00
CHRISTOPHER MANZANO Total				412.00
ISABEL ROSALBA GONZALEZ	2000006	111-0000-347.50-00	CLASS REFUND	35.00
ISABEL ROSALBA GONZALEZ Total				35.00
Grand Total				2,468,556.03

ITEM 3



CITY OF HUNTINGTON PARK

Public Works Department
City Council Agenda Report

April 16, 2024

Honorable Mayor and Members of the City Council
City of Huntington Park
6550 Miles Avenue
Huntington Park, CA 90255

Honorable Mayor and Members of the City Council:

CONSIDERATION AND APPROVAL OF RESOLUTION ADOPTING THE URBAN FOREST MANAGEMENT PLAN

IT IS RECOMMENDED THAT CITY COUNCIL:

1. Adopt a Resolution approving the Urban Forestry and Fire Protection's Urban Forestry Program.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

At the November 2, 2021, regularly scheduled City Council meeting, staff requested authorization to submit an urban forestry funding application under the California Department of Forestry and Fire Protection's Urban Forestry Program (CalFire) to draft the Urban Forest Management Plan (UFMP). At the May 17, 2022, City Council meeting, the City Council awarded the professional services agreement to TreePeople to draft the UFMP.

The UFMP provides guidelines to protect and properly care for the City's urban forest. Contract consultants inventoried the trees located in the public right-of-way and provided information related to the location, condition, size, pruning cycles and maintenance requirements. Based on the information collected, sustainable management plans and rational budgets, amongst other pertinent information, were developed for the care of the City's urban forest. Huntington Park has 7,436 public trees representing almost 200 species of trees.

The creation of the UFMP aligns with the City of Huntington Park 2030 General Plan. Specifically, the UFMP aligns with the General Plan, Section 4: Resource Management Street Tree and Landscaping Program. Resource Management Element Policy 16 states that the City of Huntington Park shall strive to maintain parkway landscaping throughout the City. The benefits of planting trees in urban areas are many and include improving air quality and public health, promoting sustainable economics, and increasing social equity and community resilience.

CONSIDERATION AND APPROVAL OF RESOLUTION ADOPTING THE URBAN FOREST MANAGEMENT PLAN

April 16, 2024

Page 2 of 3

Another important achievement of the UFMP process includes the update of the City's tree inventory. ArborPro conducted the inventory updates which included verifying the location of each tree, the species, size, and health of the tree. ArborPro also identified 1,307 vacant sites in Huntington Park that are available to be planted with new trees, such as tree wells that were missing trees or new locations where trees could potentially be planted. An accurate tree inventory is crucial for staff to make decisions about tree inventory and plan the tree trimming grids accordingly. Ultimately, the main goal of the UFMP is to increase citywide canopy cover to maximize urban cooling, stormwater mitigation, and air pollution mitigation, while enhancing the aesthetics of our community.

FISCAL IMPACT/FINANCING

There is no fiscal impact associated with the approval of this recommendation. Funding for this project is included in the FY 2023-2024 Budget as part of a \$307,730 grant from the California Department of Forestry and Fire Protection (CalFire). The grant includes funds for planting 300 trees in the city in the public-right-of-way.

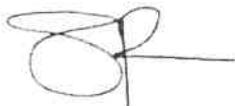
CONCLUSION

Upon City Council approval, staff will proceed with the recommended actions.

Respectfully submitted,



RICARDO REYES
City Manager



STEVE FORSTER
Acting Director of Public Works

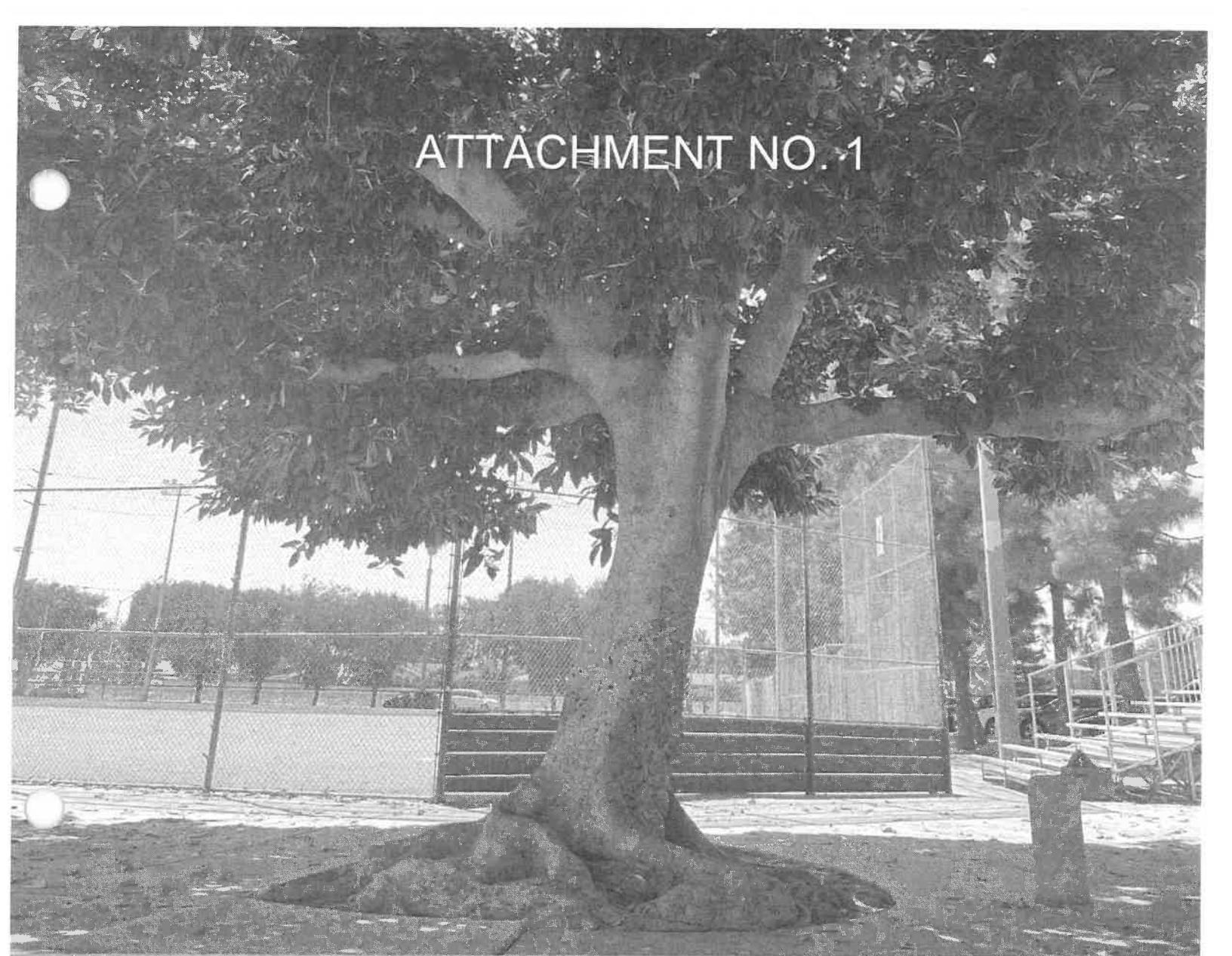
CONSIDERATION AND APPROVAL OF RESOLUTION ADOPTING THE URBAN FOREST MANAGEMENT PLAN

April 16, 2024

Page 3 of 3

ATTACHMENT(S)

1. Draft Urban Forest Management Plan
2. Resolution



ATTACHMENT NO. 1

City of Huntington Park
**Urban Forest
Management Plan**

TreePeople

Acknowledgements

City of Huntington Park

CITY COUNCIL

Marilyn Sanabria, Mayor
Karina Macias, Vice Mayor
Graciela Ortiz, Councilmember
Eduardo "Eddie" Martinez, Councilmember
Arturo Flores, Councilmember

PUBLIC WORKS

Cesar Roldan, Public Works Director
Steve Forster, Community Development Director

PLANNING

Luis Rodriguez, Planning Manager

TreePeople

Dustin Herrmann, Principal Scientist
Mary Hillemeier, Policy & Research Coordinator
Shona Paterson, Planning Analyst
David Pineda, Operations & Grants Manager
Theo Ross, Geospatial Analyst

ArborPro

Photographs

Project team, Shona Paterson (unless otherwise cited)
TreePeople photo gallery, Adam Corey Thomas

Design

Cez Cruz, TreePeople
Bliss Parsons, TreePeople

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Vision	7
Introduction	9
Urban Forest Benefits	11
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Goals & Strategies	65
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TreePeople



Executive Summary

The urban forest provides many benefits to the community. This plan is structured around nine benefits that directly influence community health and well-being: Mental Health, Outdoor Activities, Stormwater Management, Shading & Cooling, Climate Resilience, Social Cohesion, Privacy & Quiet, Food Forest, and Biodiversity. These benefits play a key role in framing the community engagement, analyzing the urban forest, and informing strategies and goals.

The plan reflects community perspectives through the results of a survey that was conducted at three workshops and the Farmer's Market. The survey revealed that residents thought the benefits of Outdoor Recreation, Shading & Cooling, and Mental Health were most important. Community members most want to see more trees along Streets and Sidewalks, in Schools, and in Public Parks. Maintenance of trees was the highest concern among residents, followed by damage caused by trees.

The urban forest in Huntington Park depends on the social and ecological contexts that shape it. Huntington Park was not historically forested, but rather had a coastal sage scrub habitat, composed primarily of low shrubs. Trees were important to the indigenous peoples that lived in the area who cultivated oak trees for acorns. The area began to urbanize in the 20th century, with the construction of the railroad and the use of Pacific Boulevard as a connection between Los Angeles and Long Beach.

Huntington Park has a climate of hot dry summers and wet, mild winters, which supports many types of trees, especially those that are drought tolerant. Climate change is altering that balance by increasing temperatures and making precipitation more variable. Not everyone will feel the impacts of climate change equally, with vulnerable populations including low-income residents, older adults, and those with existing medical conditions facing greater risks. Policies both at the state and local level influence the ability to fund and grow the urban forest.

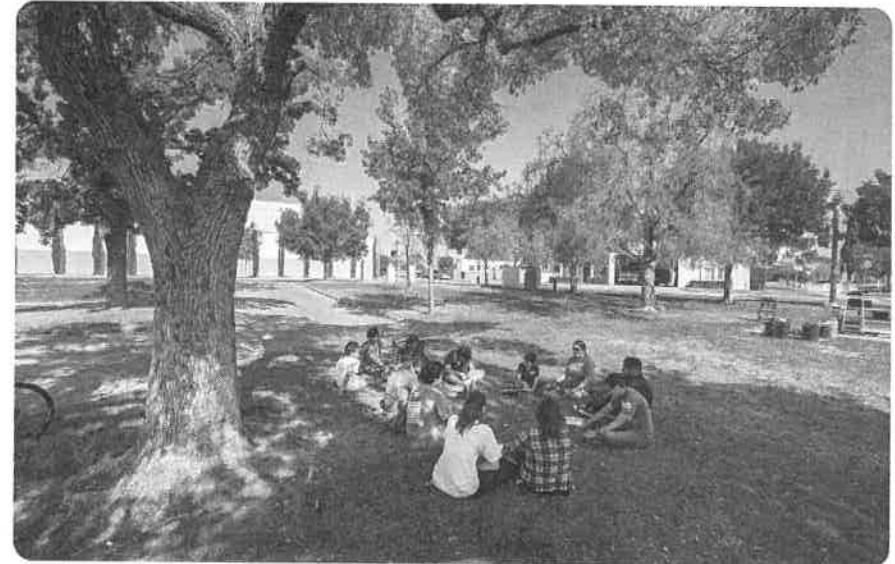
Huntington Park has an existing tree canopy of 11%, which is distributed unevenly across the city. Different land uses have differing levels of canopy cover, with industrial areas having the least canopy and parks having the most canopy. Even within land use, canopy cover varies significantly, leaving low canopy neighborhoods that are highest priority areas for tree planting. Looking specifically at street trees in the public right-of-way, some neighborhoods and major streets have high canopy cover, while others have almost no public canopy.

Huntington Park has a very diverse urban forest, with over 200 species, and no one species comprising more than 10%. The forest has a good distribution of different sizes of trees. Huntington Park's urban forest is mostly healthy, with 90% of trees in good or fair condition and less than 10% of trees in dead or poor condition.

There are many opportunities to plant new trees in Huntington Park including on existing vacant sites in the public right-of-way, and by modifying existing vegetated and hardscape landscapes to accommodate more trees. Additionally, design of the right-of-way can be adjusted to accommodate more trees, and zoning codes can be modified to create more space for the urban forest on private property.

Based on the results of the community engagement and analysis of the urban forest, canopy targets have been set for each land use. To accomplish these targets, strategies have been outlined (see next page) that are supported by specific recommendations for City operations or policies to support the urban forest.

Implementing the plan will require coordinating people and funding. Stakeholders across the city have different roles in realizing the urban forest laid out in the plan. Achieving that urban forest will take time as trees grow, with differing responsibilities through time as the plan unfolds. Finally, funding to support the planting, maintenance, and engagement of the urban forest will need to be allocated to act on the strategies.



Key Takeaways by Chapter

COMMUNITY VOICES

- Mental Health, Shading & Cooling, and Outdoor Activities were the most desired benefits with 86% of resident ranking them as highly desirable
- Public land including Streets & Sidewalks, Schools, and Public Parks are the highest priority planting locations
- Tree maintenance is the highest area of concern of the urban forest
- Community members are supportive of the project and would like to see more trees in Huntington Park, as well as more engagement around the urban forest

CONTEXT

- The landscape of Huntington Park has gone through many transitions from Indigenous managed oak woodlands to an urban city
- Huntington Park has a warm, semi-arid climate that is projected to become hotter and less predictable with climate change
- Environmental burdens are disproportionately felt by vulnerable populations
- State regulations influence the resources dedicated to the urban forest and local regulations influence the land use available for tree planting

EXISTING FOREST

- The existing public urban forest is diverse, young, and mostly healthy
- Tree canopy varies considerably by land use
- There is unequal distribution of canopy cover within land uses requiring some areas to be prioritized to create an equitable urban forest

OPPORTUNITIES TO GROW

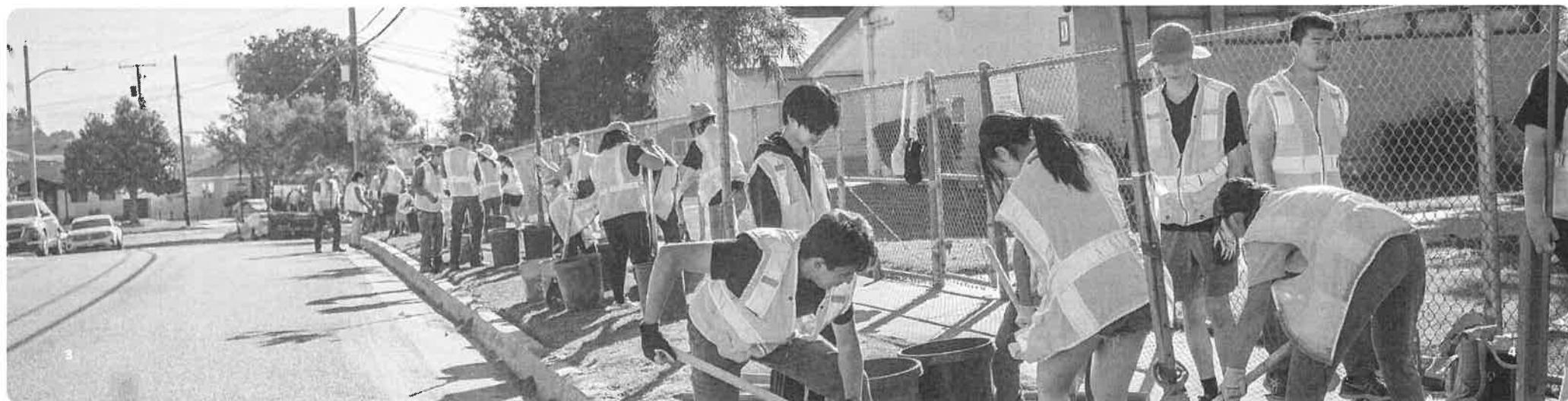
- There is a lot of potential to increase tree canopy in Huntington Park, realizing much of this potential will require modifying existing paved areas
- More space can be created for the private urban forest by adjusting residential, commercial, and industrial zoning requirements
- More plantable spaces can be added to the public right of way by allocating space from cars to trees

GOALS AND STRATEGIES

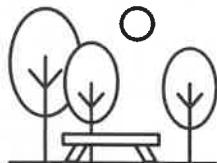
- Prioritizing planting trees early in the project will allow time for tree growth throughout the project
- Coordinating stakeholders will help achieve a common goal
- Funding will be required to implement strategies
- The plan is a living document that will change over time

IMPLEMENTATION

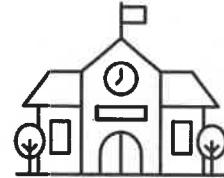
- Citywide canopy goal is supported by goals for each land use based on community priorities and existing canopy
- Planting large trees will make it easier to achieve canopy goals with fewer planting spaces
- Strategies support canopy goals with specific operations and policy recommendations



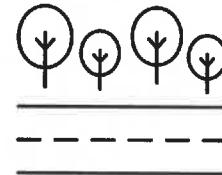
Goals



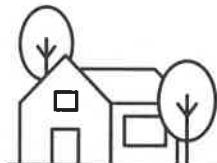
30%
canopy in
public parks



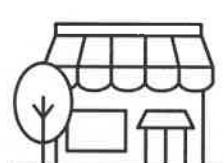
30%
canopy in
school zones



25%
canopy along
the right-of-way



20%
canopy in residential
neighborhoods



15%
canopy in
commercial districts



10%
canopy in
industrial zones



20%
canopy citywide

Strategies

Plant	1. Maximize shade in the public right-of-way 2. Provide green areas for recreation in parks and around schools 3. Ensure industrial areas maintain beneficial canopies 4. Create canopied commercial corridors 5. Create immersive green neighborhoods for all residents 6. Pursue opportunities to expand the urban forest
Protect	7. Conserve the existing public urban forest 8. Conserve the existing private urban forest
Partner	9. Partner with agencies outside the City to coordinate tree planting 10. Engage the community with the urban forest

Vision

A future where trees are abundant throughout the City and accessible to the whole community, providing opportunities for outdoor recreating, providing cooling on hot days, promoting safe, inviting streets, and creating immersive green spaces in all neighborhoods



Tree planting



Tree care in Huntington Park

"Urban forest is important to the health and wellness of the community."

"Deberíamos abrazar mas los árboles."

"We should embrace trees more."

Introduction

Importance of having a plan for managing and growing the urban forest

Trees on public land and private property collectively form the urban forest of Huntington Park. The urban forest serves as part the City's critical infrastructure, which, like sidewalks and utilities, provides essential services that must be invested in and maintained. As such, a solid and agreed upon plan for managing the urban forest is needed to guide policy, investments, and effective management practices.

Urban forest management planning creates a road map towards an urban forest that provides a multitude of benefits to all residents of Huntington Park and is cared for in a way that allows the trees and the community they serve to thrive.

The importance of planning for the urban forest is essential now more than ever. Environmental hazards like climate change mean we need resilient living infrastructure like trees to help adapt to the changes happening now and in the years ahead.

A good plan guides smart investing in the urban forest to realize a greener and more resilient Huntington Park in the future. Maintaining and growing a forest in the urban fabric requires being intentional about making space for trees. Planning for the future of the urban forest will require finding more opportunities to plant trees and creating the capacity to care for those trees over the course of their lives.



Creating the City of Huntington Park Urban Forest Management Plan

This plan was created with input from community members, guidance from the City, and analysis of existing forest conditions and policies. Together, these insights informed recommended strategies to grow and sustain the urban forest over the next 50 years with expectation that the plan will be updated every 10 years based on progress made and changing community needs.

Trees in Huntington Park provide many benefits—a background of bird song, shady places to rest, or calming green scenery—and so naturally that they can go unremarked upon in daily life. Unremarked or intentionally beloved, the urban forest has a profound impact on community resilience, personal health and well-being, business success, and overall quality of civic life in Huntington Park.

While by no means inclusive of all the services of the urban forest, nine existing or potential benefits of the urban forest—listed and described in the **Urban Forest Benefits** chapter—are used extensively to develop Huntington Park's urban forest management plan. Selection of benefits was guided by several considerations with priority for benefits that residents could reasonably be expected to have experienced directly and could provide input based on this experience in Huntington Park.

To realize specific benefits, especially those important to the Huntington Park community, strategies for growing the urban forest can be optimized by species selection, location of trees, and the extent of tree canopy in different parts of the city. However, trees can provide multiple benefits simultaneously and, therefore, a healthy and growing urban forest can improve all.

Workshop surveys asked members of the Huntington Park community to prioritize which of the nine benefits were most relevant to them and where in the city it was most important to gain more of urban forest benefits. See the **Community Voices** chapter.

The current urban forest was assessed for its contributions to these benefits. See the **Existing Forest** chapter.

Plans for future action were created to move the existing forest to better support the benefits prioritized in community surveys. See the **Goals & Strategies** chapter.

Benefits of the Urban Forest



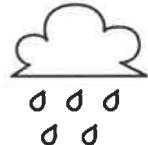
Mental Health

Provides immersive green spaces that are accessible to all residents



Outdoor Activity

Supports a wide array of recreation outdoors



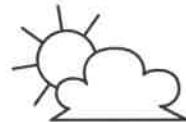
Stormwater Capture

Helps reduce flooding issues and creates additional water resources



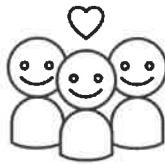
Shade and Cooling

Tree canopy provides shade and cooler temperatures



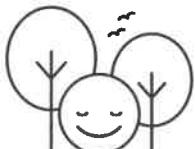
Climate Resilience

Thrives in a hotter, drier climate



Social Cohesion

Encourages gatherings in spaces like public squares and parks



Privacy and Quiet

Provides screening and buffering of pollution to create privacy and filter noise



Food Forest

Provides culturally relevant fruits and nuts



Biodiversity

Supports biodiversity and provides a wildlife habitat



Community Voices

Key Takeaways

- Outdoor Activity, Shading & Cooling and Mental Health were the most desired benefits of the urban forest
- Streets & Sidewalks, Schools, and Parks are the highest priority tree planting locations
- Maintenance is the highest area of concern of the urban forest
- Community members are supportive of the project and would like to see more trees in Huntington Park as well as receive more information about the urban forest

"In the past years, there has been a great involvement to plant trees. I welcome more of these activities to green our city more."

"More trees would be great, as long as they're maintained."

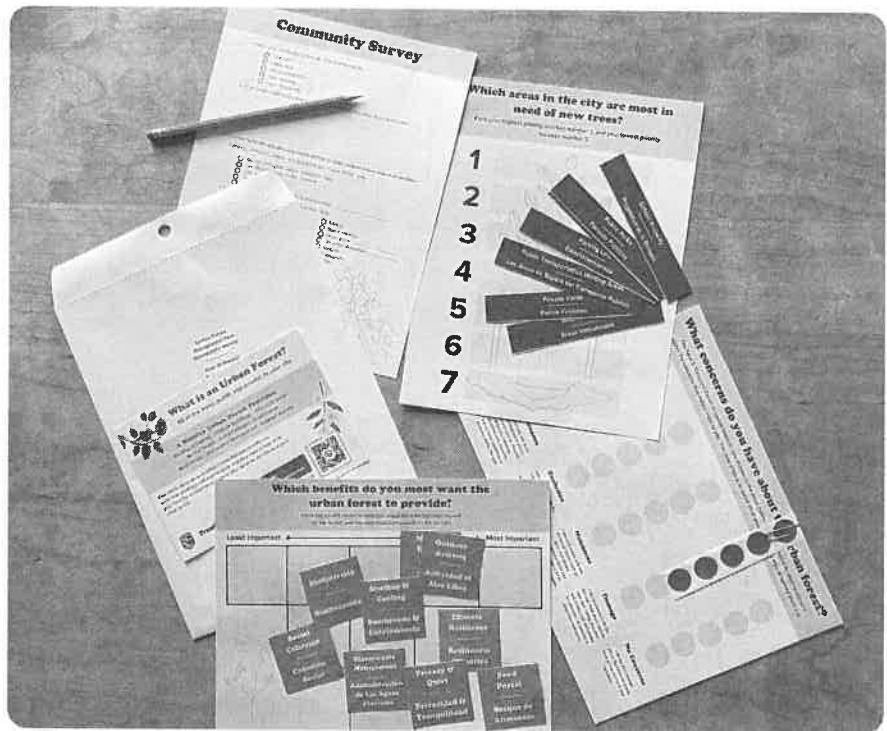
WORKSHOPS

Members of the Huntington Park community were engaged to understand their priorities and concerns regarding the urban forest. Community engagements included outreach to recruit participants with a broad range of perspectives to participate in workshops with an activity-based survey.

Three workshops conducted in English and Spanish were held at Huntington Park Community Center and the Freedom Park Recreation Center in March and April 2023. Workshops included an educational presentation on nine benefits of the urban forest as listed and described in the **Benefits of the Urban Forest** chapter as well as a summary of Huntington Park's existing forest and a description of the urban forest management planning process. Following the presentation, participants completed activities in a survey packet. Workshops concluded with a tree planting and care demonstration after which participants were invited to take home a free fruit tree.



Huntington Park Fruit Tree Adoption



Activity Packets

SURVEY ACTIVITY PACKETS

The surveys included three one-page activities that asked 1) which benefits of the urban forest are most important to community members, 2) where it is the highest priority to plant new trees, and 3) what are the top concerns about the urban forest. The colorful worksheets were provided in Spanish and English with stickers to indicate selections. Packets also included a brief demographic questionnaire with an opportunity for participants to give additional open feedback.

Outside of the three community workshops, community members completed the survey at the Huntington Park Farmer's Market in April 2023. Participants were given a free fruit tree in exchange for completing the survey at the market. Further, some community members completed the survey online, through a link distributed via the workshop take-home flier or through digital promotion. In total, 74 surveys were completed.

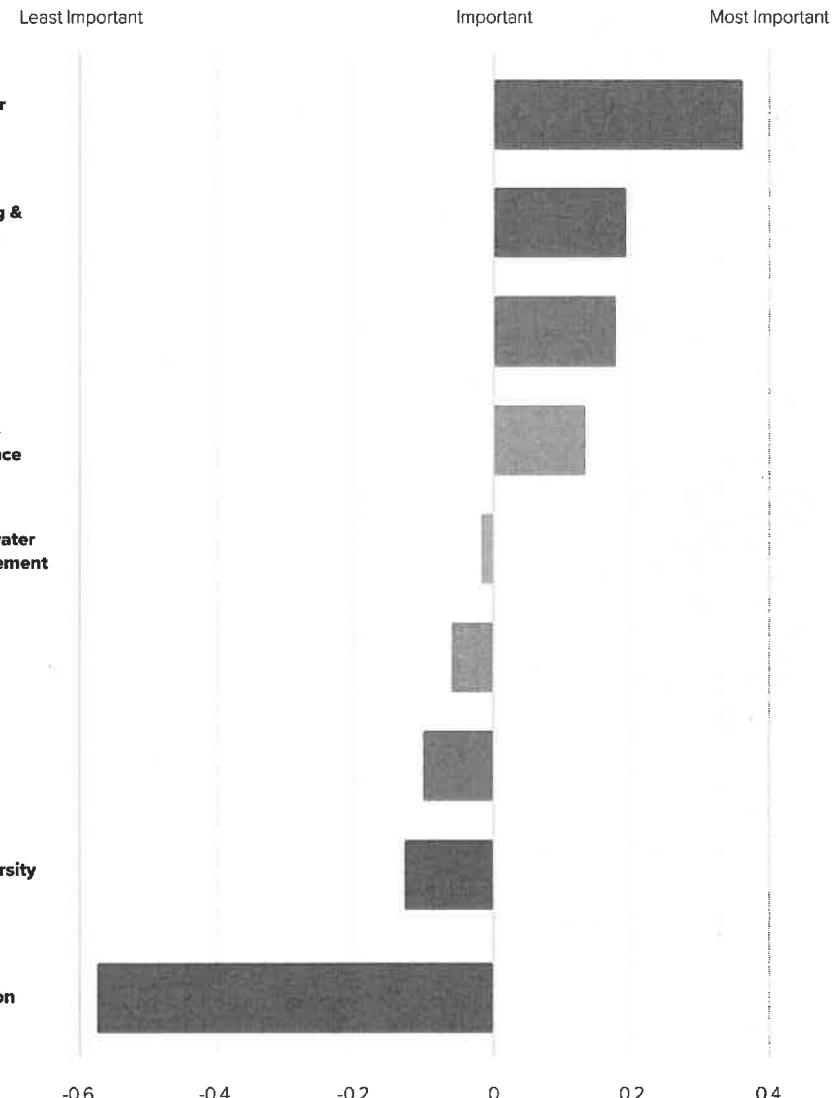
What benefits do you most want the urban forest to provide?

This survey activity asked participants to rank the nine benefits of the urban forest, as listed and described in the **Benefits of the Urban Forest** chapter, from most to least important. The question was structured such that participants had to create a hierarchy of benefits, such that not all benefits could be considered of high importance. Benefits rated lower were still potentially important benefits for the urban forest to provide, but they were considered less important than other benefits.

While the benefits collectively identified as most important carry a lot of weight in this plan, it is also relevant that many participants had rated benefits performing lower overall as among the benefits most important to them.

Benefit	Top 3 Choice (% of participants)
Outdoor Activity	45%
Shading & Cooling	39%
Mental Health	36%
Climate Resilience	34%
Stormwater Management	34%
Privacy & Quiet	34%
Food Forest	30%
Biodiversity	24%
Social Cohesion	18%

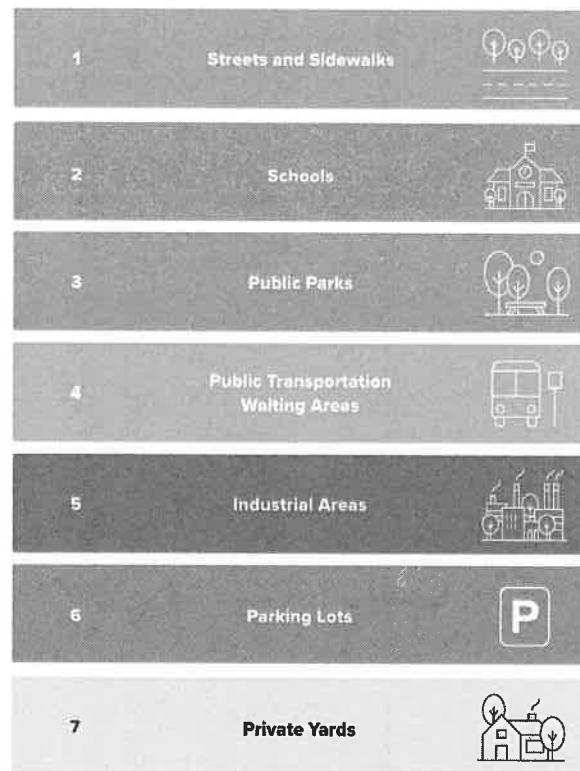
Percent of participants with a benefit in their top three most important



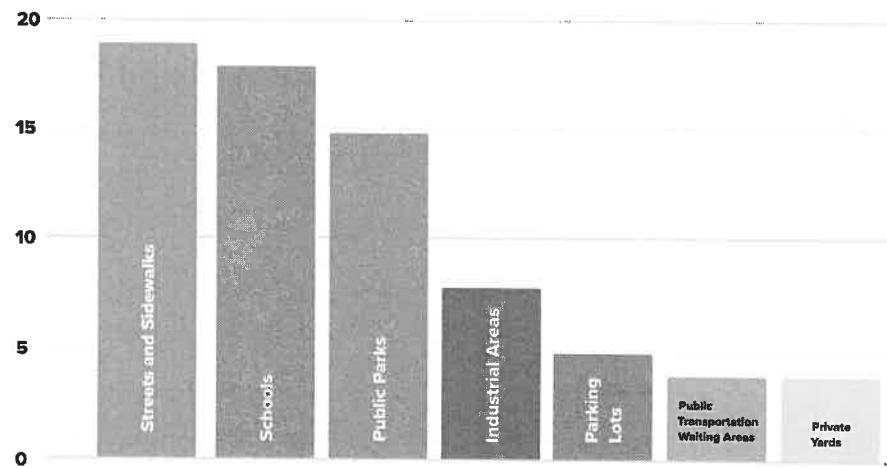
Overall community rankings for relative importance of benefits for the urban forest to provide

Which areas in the city are most in need of new trees?

Survey participants ranked the types of locations in Huntington Park most in need of new trees. Streets & Sidewalks followed by School Property and then Public Parks were ranked the highest priority areas to grow the urban forest. Private Yards and Parking Lots were ranked the lowest priority areas to plant new trees with Industrial Areas as ranked similarly low in relative priority.



Overall community rankings for priority locations to plant more trees and grow the tree canopy



Number of participants ranking each location as their top priority for planting more trees



What concerns do you have about the urban forest?

Survey participants were asked to allocate five 'concern coins' over five categories. More coins placed in a category indicated this was a greater concern. The categories were titled and described as:

Maintenance

I am concerned with trees not receiving adequate on-going care such as cleaning of leaves, trimming of branches and removing trees in poor condition, or watering during drought.

Damage

I am concerned with the damage from trees such as that from falling branches and trunks, root disruptions to sidewalks, or impacts to utility lines and pipes.

Nuisances

I am concerned with the nuisance issues such as trees that attract unwanted insects and pests or create a lot of pollen and other allergens.

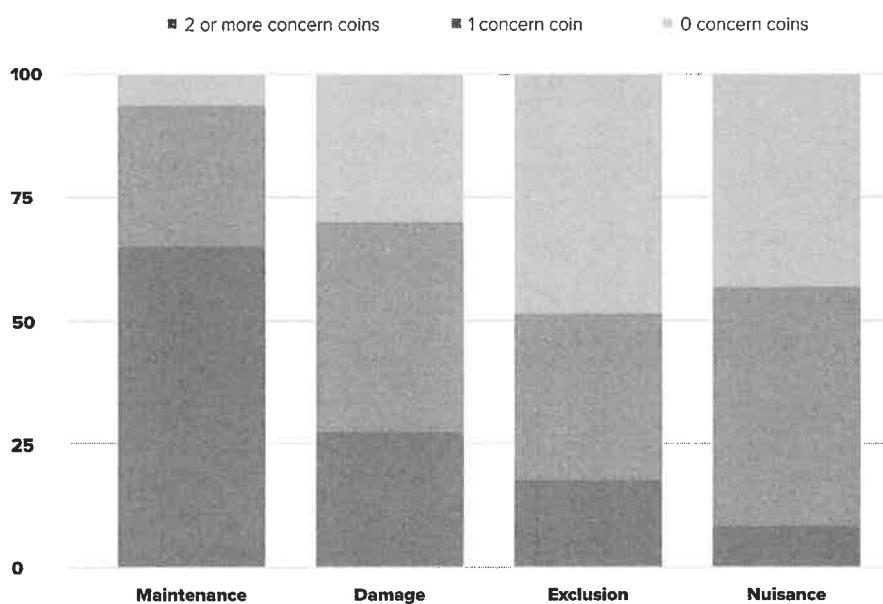
Exclusion

I am concerned with the community not being consulted in forest management decisions or not being included in stewardship activities.

No Concerns

I do not feel strongly about the concerns listed here or I do not have any concerns.

Maintenance is the clear top concern as 94% of participants spent at least one concern coin in the category and 65% allocating two or more of their five concern coins, twice as many as the next highest category. Damage is the second biggest concern as marked by over two-thirds of participants. The results indicate that ongoing care and repair is central to urban forest management in Huntington Park.



A majority of survey participants expressed concern for all issues with over half emphasizing maintenance of the urban forest as a top concern.

Do you have anything else you would like to share about the urban forest in Huntington Park?

Survey participants were provided the opportunity to provide written comment to this open ended question as an opportunity to provide feedback that was not captured by the activities.

Out of 74 completed surveys, 35 respondents provided written input in response to this prompt.

Twelve comments voiced a desire for more trees.

Other commenters provided personal reflections on the urban forest, specific directives about what they would like to see, and other guidance. Specific themes mentioned included the following.

"We need more shading around pedestrian centers."

"Citizens need to be made aware of and provided access to trees and plants for their homes and neighborhoods."

"It would be nice to know what types of trees there are in this neighborhood."

"I want to be involved in beautifying Huntington Park."

Context

Key Takeaways

- Wanting more engagement with the community around environmental stewardship and tree care
- Reinforcing the findings by further voicing concern regarding the maintenance of city trees in support of tree survival, protection against pests, and pruning as well as sharing feelings of sadness over tree removals
- Advocating for more trees, some for public places like parks, schools, and along sidewalks, others in areas where the City lacks greenery such as next to the freeway and industrial areas, and others advocating for more trees on private property
- Voicing a desire for a greater diversity of trees

NATURAL HISTORY OF HUNTINGTON PARK

Natural history and past ecological relationships are important to acknowledge when managing the urban forest as it now becomes part of that story. While it is not present within Huntington Park today, the historical ecosystem of Huntington Park was coastal sage scrub.

Coastal sage scrub ecosystems in the region contained few trees and were primarily composed of low-growing shrubs. It is sometimes known as 'soft chaparral' due to the prevalence of species with soft, drought-deciduous leaves, compared to the hard waxy leaves of more drought-tolerant and fire-resistant chaparral ecosystems. Plants in coastal sage scrub are adapted to capture water from fog and light rain.

Common coastal sage scrub plants include sagebrush, black sage, purple sage, and buckeye. Coastal sage scrub supports a diversity of wildlife, including 150 species of butterflies; 1500 species of bees, and 150 species of birds including the endangered California Gnatcatcher.



SOCIAL HISTORY OF HUNTINGTON PARK

Huntington Park is on the ancestral lands of the Chumash and Tongva-Gabrielino people, who have lived in the region for around 9,000 years. Indigenous people shaped the ecological landscape through low-intensity managed burning that converted shrubland to grassland mixed with oak woodland.

Beginning in 1769, Spanish colonizers settled in the area. The oak groves were logged, and orchards or vineyards planted in their place. Fields were used to graze livestock leading to replacement of historical meadow species with invasive grasses from Europe adapted to the Mediterranean climate and livestock grazing.

The land proved to be unsuitable for grazing in the long term due to the unpredictable climate. In the face of these challenges, agriculture gave way to urban development. A railroad was built through Huntington Park and Pacific Boulevard became a thoroughfare for travelers between Long Beach and Los Angeles. Huntington Park adopted its motto of "A City of Perfect Balance," referring to the combination of residential, retail, and industrial activities in the city.

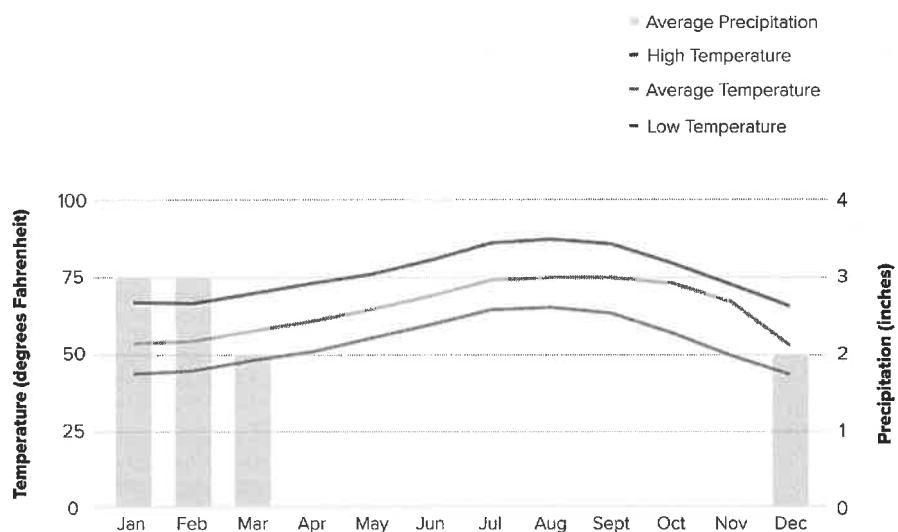


Image: Pacific Boulevard 1925 (Source: Los Angeles Public Library)

CLIMATE OF HUNTINGTON PARK

Huntington Park is classified as having a Hot-Summer Mediterranean climate. It has a temperate climate with dry, hot summers and mild winters. Huntington Park receives an average of 14 inches of rain annually, which primarily falls between the months of December and March.

The climate of Huntington Park is important because it determines what kinds of trees can thrive here. Fortunately, due to the mild winters, many tree species can grow in Huntington Park with the right care. In particular, trees require regular irrigation during their establishment years and for some species irrigation can reduce drought stress during dry or especially hot periods.



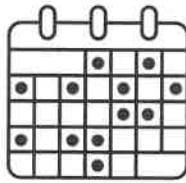
Mild winters mean many tree species can grow in Huntington Park and thrive with good tree care through hot or dry periods.

CLIMATE CHANGE RESILIENCE

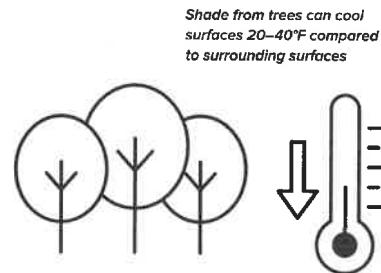
Climate change is creating more extreme heat days for Huntington Park. In urban areas, hot days are made hotter as pavements hold more heat limiting nighttime cooling.

A healthy urban forest with big trees and widespread canopy cover can help build resilience to extreme heat because trees provide shade, which is not only wonderful to stand under but also reduces heat absorbed by hard surfaces. In addition to reflecting away heat, healthy trees cool the air through evapotranspiration. The extent of the cooling benefits of trees depend on the type of tree, their size, and their health as dependent on care and maintenance.

The number of days above 90°F each year is expected to increase to 78 days per year before the end of the century



The average high temperature is projected to increase up to 8°F by the end of the century



Water evaporated from trees can cool the surrounding air up to 9°F

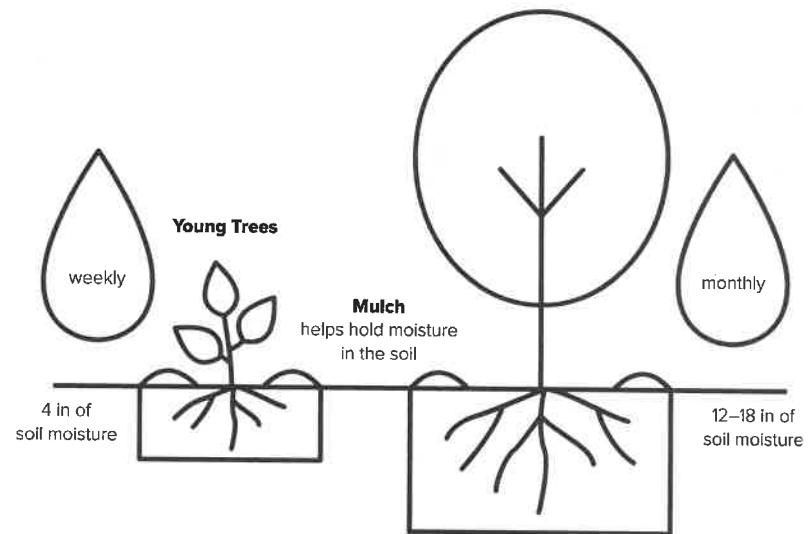
Higher temperatures are expected as climate change amplifies the urban heat effect.
More trees create shade and cool the air which buffer against rising temperatures.

WATER NEEDS AND CHALLENGES

Established urban trees typically do not require extensive irrigation support as their deep roots access below ground water resources. In some cases, trees can even be a water-saving measure when they replace or shade high water demand landscapes, such as lawns. There are two situations where trees need supplemental water to survive and thrive long term: young trees in their first 3–5 years after planting and mature trees during dry stretches. In all cases, maintaining an organic layer of mulch at the surface improves retention of soil moisture and is a recommended practice.

Drought-tolerant trees, especially once they reach maturity, are more likely to survive dry periods without supplemental watering than those whose water requirements are greater. As such, drought tolerant trees are highly recommended in planting situations where supplemental watering over a tree's lifespan is unlikely. Drought tolerant trees could be used in more situations, but it comes with the tradeoffs of limiting the number of species planted and traits that confer drought tolerance often mean trees are slow growing or have less potential for providing shade and cooling.

Mature Trees



Young trees need light watering up to weekly in the absence of rain. Mature trees would benefit from deep, but less frequent waterings and only during prolonged dry periods.

CONSIDERING SOCIAL VULNERABILITY

It is critical that the urban forest and its benefits reach all of the Huntington Park community. To do so means focusing on growing trees in low canopy areas and not depending on communities with social vulnerabilities to overcome hurdles in order to have trees and their benefits where they live, work, and recreate. The vulnerability of communities can be driven by health, economic, and social factors. For health factors, community members with pre-existing health conditions, people older than 65, infants and young children, pregnant women, and outdoor workers are all at

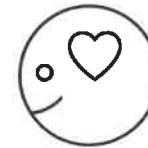
increased risk of adverse impacts from environmental stressors. Economic factors such as home ownership, employment, and income influence access to resources. Homeowners may be able to choose to plant trees in their yards, while tenants may rely on landlords to make such improvements. Finally, social factors, such as language, education, and race or ethnicity can impact community members' access to resources and opportunities to influence policy changes.



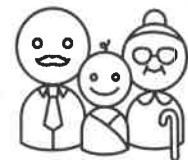
Health



18% of residents report physical health not good



18% of residents report mental health not good



5% of residents are under 5 and 9% are over the age 65

Economic



27% of residents are homeowners



71% of residents are employed



44% earn more than 200% of the Federal Poverty Level

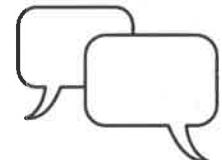
Social



6% of residents have a Bachelor's degree or higher



99% of residents identify as People of Color



92% of residents have a primary language other than English

Some Huntington Park community members are more vulnerable to environmental stressors or have less capacity to access resources.

Policies relevant to urban forest management in Huntington Park

The potential for the urban forest is shaped by the forces of the regulatory landscape. State legislation allocates resources for the urban forest, such as funding and technical assistance. It also sets standards for what local municipalities must consider for local land use planning. Local policy drives most land use decisions and sets local priorities and initiatives. Plans chart a vision for a community while codes establish the rules. Together, state and local policies play an important role in determining how and where the urban forest is developed.

STATE POLICIES

California Urban Forestry Act: The Urban Forestry Act was passed in 1978 in response to declining urban forests. It directs CalFire to provide technical assistance and grant money for urban forestry projects. This led to the creation of the Urban and Community Forest Program under Cal FIRE, which funds urban forestry workforce education, expansion and management activities.

California Solar Shade Control Act: The Shade Control Act was originally passed in 1978 and then amended in 2008. The act is intended to prevent existing solar panels from being shaded by trees or shrubs planted after the solar panels were installed. Under the act, maintaining a tree that shades more than 10% of a solar collector between 10 am and 2 pm constitutes a private nuisance. Municipalities may pass an ordinance exempting themselves from the Act, which would prevent any trees planted and maintained by the municipality from violating the Act.

Integrated Climate Action and Resiliency

Program: Senate Bill 246, passed in 2015, directed the Governor's Office of Planning and Research (OPR) to form the Integrated Climate Action and Resiliency Program. The program creates a State Adaptation Clearing House and Technical Advisory Council (TAC). The clearinghouse is a searchable database of research and plans relating to climate adaptation. The TAC coordinates climate adaptation efforts between state, regional, and local agencies.

Environmental Justice in Local Land Use

Planning: Passed in 2016, SB 1000 requires jurisdictions to identify disadvantaged communities and address environmental justice in their general plans. The California Environmental Protection Agency defines disadvantaged communities as census tracts with the highest 25% CalEnviroScreen scores.

LOCAL POLICIES

General Plan: Adopted in 2017, the Huntington Park 2030 General Plan serves as a 10 to 20 year guide for developments. All other planning documents must be consistent with the General Plan. Of particular relevance to this UFMP are the Mobility and Circulation, Land Use and Community Development, Resource Management, and Housing elements.

Zoning Code: The zoning code designates permitted uses and development standards for land uses in different districts across the City. Through these regulations, it aims to promote public health and safety, general welfare, and aesthetic quality of the City, consistent with the goals of the General Plan.

Downtown Specific Plan: Adopted in 2008, the Downtown Huntington Park Specific Plan provides a detailed guide for development in the district surrounding Pacific Boulevard between Randolph and Florence Avenues. The goal is to create a unique, economically vibrant, and pedestrian friendly downtown district.

Municipal Code: The municipal code sets out the rules and regulations of the City. Of particular relevance to this plan is Title 7, Chapter 5 which details regulations regarding street trees. These include provisions to establish a list of approved street trees and planting specification, as well as outlining procedures for removing or retaining public trees.

Complete Streets: In 2016, the City completed a Complete Streets plan, which aims to tailor roadways to meet the needs of all users, including bicyclists and pedestrians. This plan is relevant to the urban forest in that it reimagines how street space could be used.

Parks and Recreation Master Plan: Adopted in 2008, the Parks and Recreation Master Plan sets a vision for the development of parks in the City and identifies improvement projects.

Existing Forest



Senior Citizen Park Tree Canopy

Key Takeaways

- Tree canopy is most bountiful in parks and residential areas and most lacking in industrial and commercial areas.
- Residential neighborhoods, parks, and schools are prioritized for tree planting based on existing tree canopy.
- The existing public urban forest is diverse, young, and relatively healthy.

The urban forest of Huntington Park consists of all the trees within the City, including both public and private trees. Public trees are trees on land managed by a public agency and include trees in public rights-of-way and city parks. Private trees are trees on private property parcels. To manage the urban forest, it is important to know the makeup of the existing urban forest. Two data sets are available that quantify Huntington Park's urban forest: a public tree inventory and citywide tree canopy cover.

Public Tree Inventory

An inventory of the public trees in Huntington Park was conducted in 2023, inclusive of street trees and trees in parks. The inventory characterized each tree's species, size, and condition as well as attributes of the planting site such as width of the planting strip in parkways and presence or absence of overhead utilities. In addition, vacant tree planting sites were included.

Tree Canopy Cover

The canopy assessment uses data from remote sensing to measure the extent of the forest canopy in Huntington Park as a whole, including both the public and private forest. This is valuable in understanding how the benefits of trees are distributed throughout Huntington Park.

While both public trees and private trees are integral to the vitality of the urban forest, they are addressed separately in this plan due to the different involvement the City has in managing each.



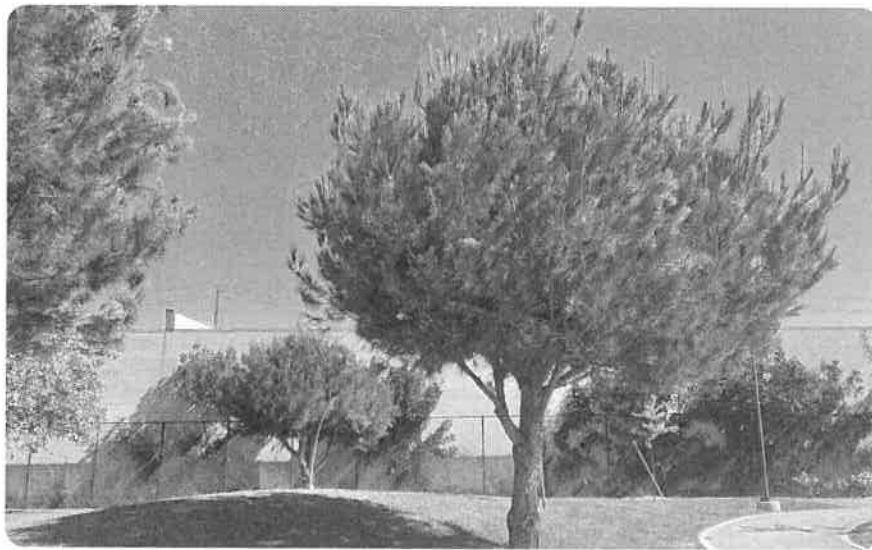
Tree Canopy Cover Data over Huntington Park City Hall (Source: Maxar, LA County)



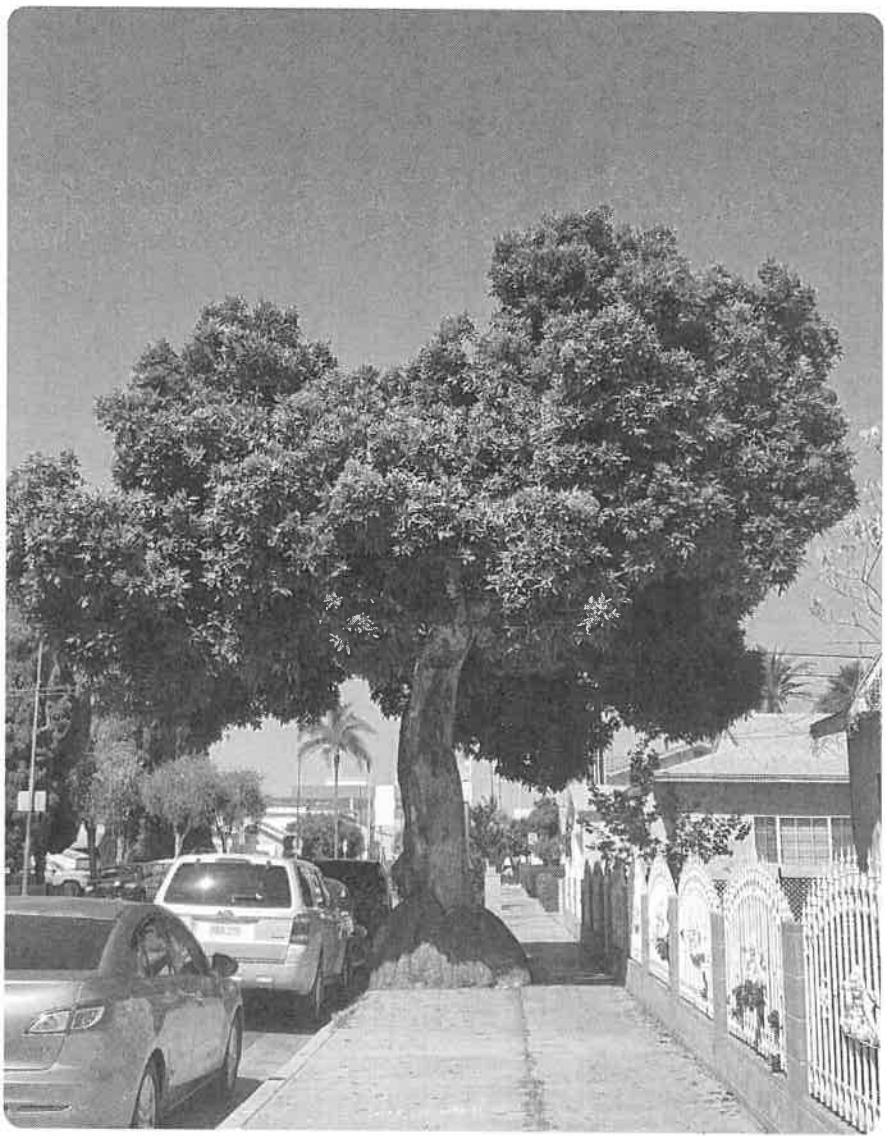


Public Trees in Huntington Park

Australian Willow trees grow along Salt Lake Avenue



Italian Stone Pine trees in Perez Park



Large New Zealand Christmas Tree on Zoe Street.

Huntington Park's Public Trees

2023 Inventory

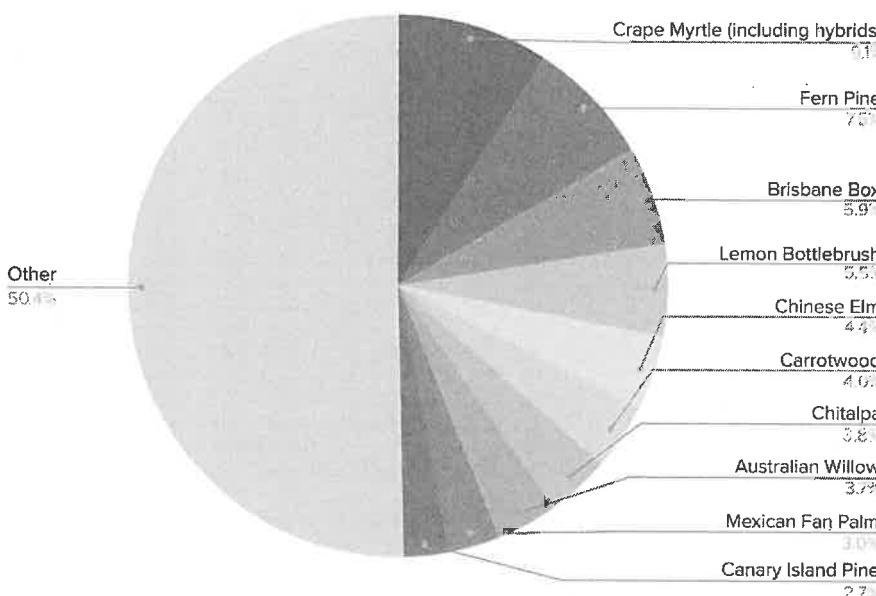


Map provides locations of public street trees in Huntington Park and their size class based on trunk diameter. Data is from the 2023 Tree Inventory.

Characterizing Huntington Park's existing public trees

TREE SPECIES AND THEIR ABUNDANCE

Huntington Park has 7,436 public trees representing almost 200 species of trees. Biodiversity is essential to the health of the urban forest because a diverse urban forest is more resilient to disasters such as disease and drought. Best practice in urban forestry recommends no more than 10% of tree from a single species. Huntington Park's urban forest fulfills this criteria with the Crape Myrtles (*Lagerstroemia indica*) making up the largest proportion of the existing forest at 9.1%.

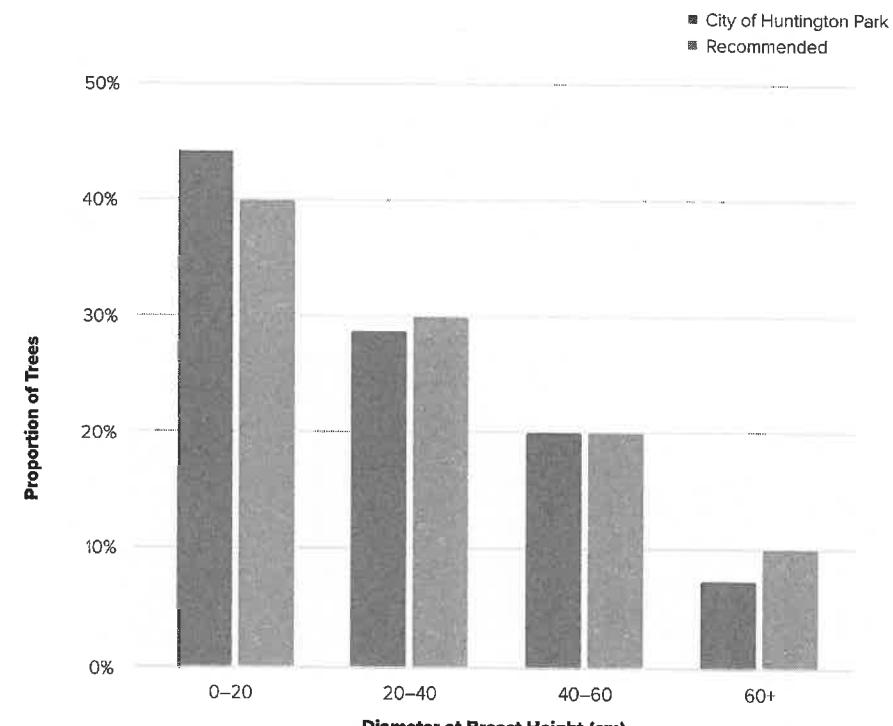


Huntington Park has a diverse urban forest.

TREE SIZE

Size is an important metric for trees in the urban forest as an indicator of their benefits, but also as a proxy for gauging their age. Tree trunk diameter at breast height (DBH; measured about 4.5 ft above the ground) is a common measure that correlates with overall tree size. A healthy urban forest should have the highest proportion of small, young trees that will grow into larger trees replacing aging trees.

Huntington Park has a good distribution of trees across sizes, and ages. This is good news, as it indicates long term growth in the urban forest. However, this relies on the assumption that small trees will grow into large trees. Trees with a small mature size, as is the case with many trees in Huntington Park, will not grow to replace large trees. This can be addressed by planting young trees now that will grow to a large mature size in the future.

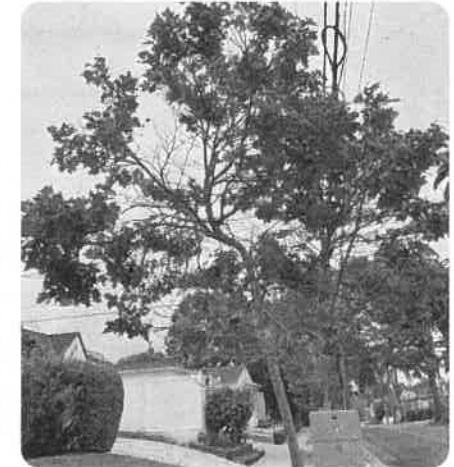
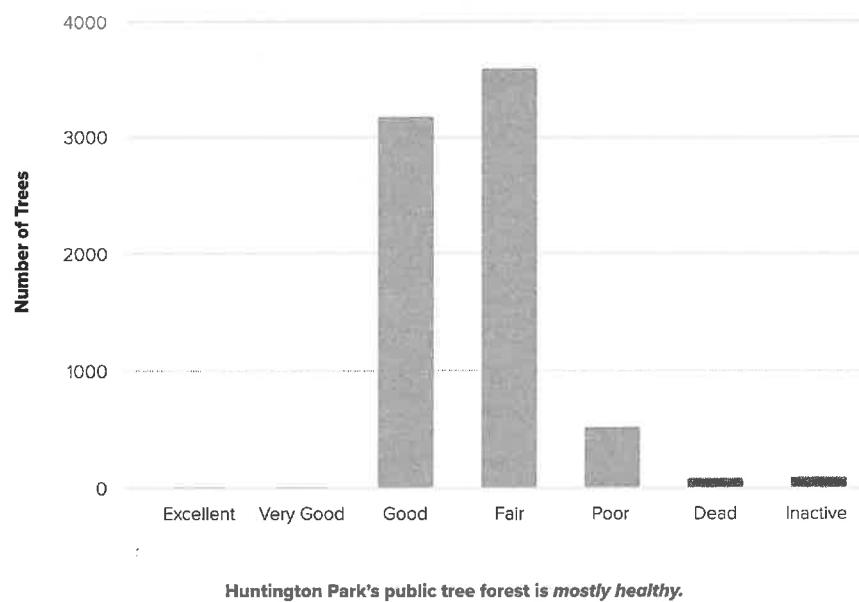


Adding young trees that will grow into large mature trees is critical.

TREE HEALTH

Huntington Park has a mostly healthy urban forest. Less than 10% of trees were assessed as in "Dead" or "Poor" condition, and over 90% of trees were assessed as in "Good" or "Fair" condition. This indicates that the majority of trees in Huntington Park require only routine maintenance to remain healthy.

Tree condition is measured by the proportion of foliage that is dead or dying, known as tree dieback. There are a number of potential causes of dieback including drought, pests, physical damage, or pollution damage. It can be difficult to discern with certainty the cause of dieback. However, drought is often cited as the primary cause of tree dieback and is consistent with recent dry conditions in Southern California. Watering trees during periods of extended drought can improve tree health.



Trees in **Good** condition should be inspected and maintained on regular grid trimming cycle.

Trees in **Fair** condition should be inspected and maintained on a regular grid trimming cycle.



Trees in **Poor** condition should be inspected closely and frequently to achieve an action that mitigates the poor condition or liability.

Dead trees should be removed, stump ground and replaced. (Image source: Google Maps)

Characterizing Huntington Park's existing tree canopy cover

EXISTING CANOPY

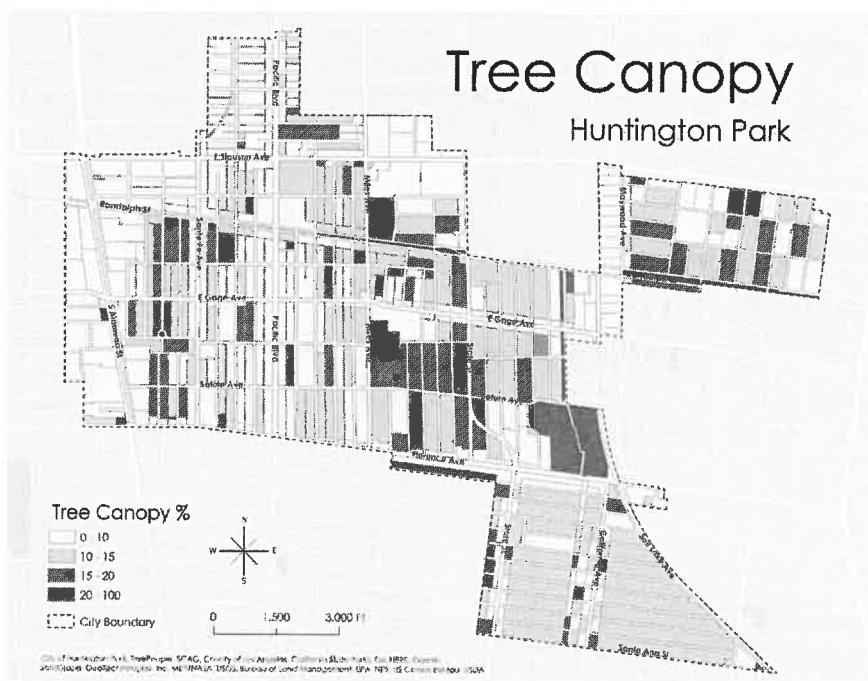
Based on 2016 data, Huntington Park has 11% tree canopy cover citywide. This is lower than the total Los Angeles County canopy cover of 18%.

Canopy is not distributed equally throughout the city. Neighborhoods in the east and southeast of the city have higher canopy cover, while much of the west, north, and center regions of the city have lower canopy coverage. These trends can be explained to a significant extent by land use patterns.

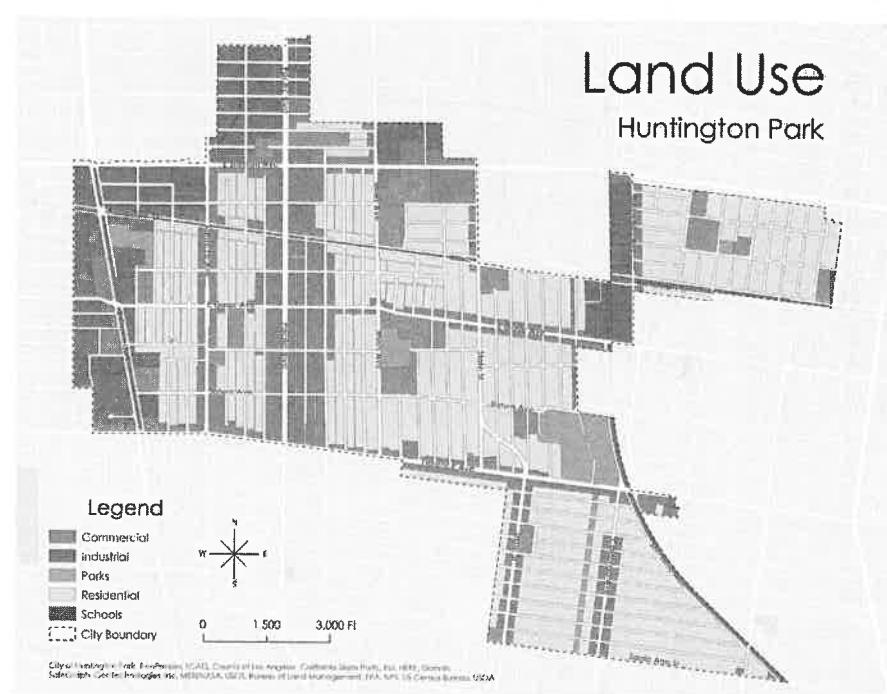
LAND USE

Land use is a useful way to organize urban forest management planning. For the purposes of this plan, land use is classified into five categories: Parks, Schools, Residential, Commercial, and Industrial.

Comparing tree canopy and land use maps, Industrial and Commercial areas account for the majority of areas with the lowest tree canopy, while Residential neighborhoods tend to have higher tree canopy. Parks stand out as areas with some of the highest tree canopy.



The citywide tree canopy cover in Huntington Park is 11% but there are substantial differences in tree canopy across the city.

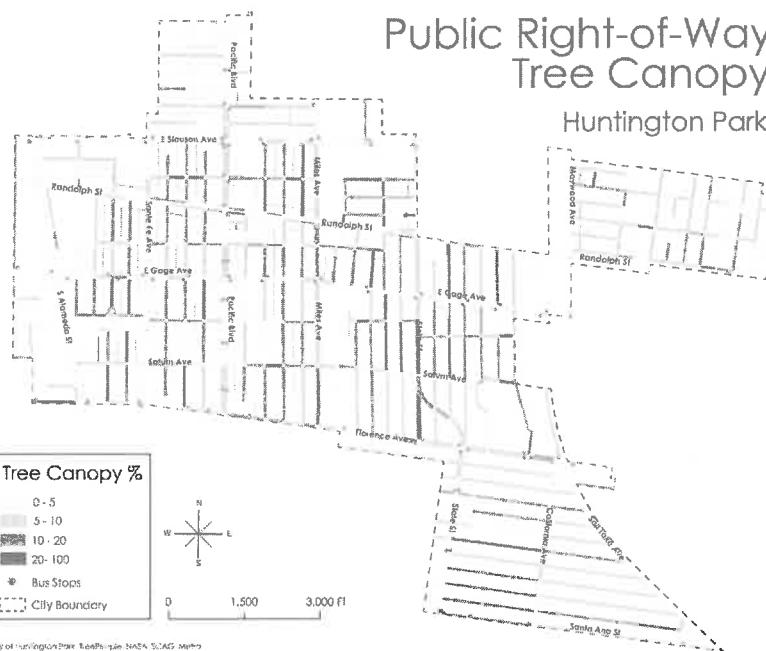


Land use is an important factor in tree canopy cover

PUBLIC RIGHT-OF-WAY CANOPY

The public right-of-way is the second largest land use in Huntington Park and by far the largest publicly managed land use. It consists of all the streets and sidewalks that connect the city. Currently, there is 9% canopy cover across the right-of-way. Trees in the right-of-way create shaded corridors for people to move through, which is especially important for public and active transit users. Right-of-way trees promote outdoor activity by creating a comfortable and appealing environment to walk, bike, or roll. Additionally, trees offer screening

from the road, providing privacy. Trees are also valuable for capturing stormwater from an area otherwise dominated by hardscape. Finally, trees in the right-of-way can promote social cohesion by providing a comfortable public space for community members to interact, and enhance mental health by increasing access to greenery in neighborhoods.

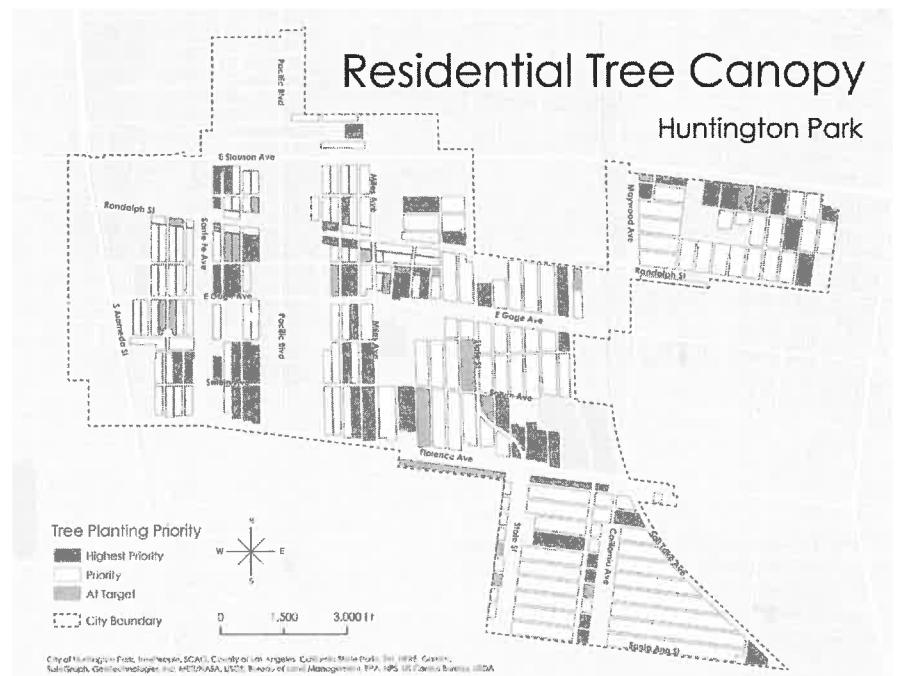


Major thoroughfares have some of the lowest tree canopy.

RESIDENTIAL CANOPY

Residential is the largest land use in Huntington Park so tree canopy in residential neighborhoods has a significant impact on canopy in the city as a whole. Currently, there is 13% canopy cover in residential neighborhoods. Trees in residential areas act as a buffer between traffic and neighboring uses, providing privacy and quiet. Being visible and accessible to residents, they can also improve mental health. Trees in residential districts can also help capture stormwater runoff from homes and driveways. As residential neighborhoods are comprised of

private property, increasing tree canopy in residential areas requires partnering with property owners. Providing information and resources, including tree giveaways, to property owners can encourage them to increase tree canopy on private property.



Highest priority neighborhoods (purple) should be planted first based on low existing canopy.
Lowest priority neighborhoods already meet or exceed canopy goals.

PARK CANOPY

The City of Huntington Park has 7 public parks. Parks in Huntington Park have some of the highest levels of tree canopy in the city, but not all parks are equally forested. Canopy cover ranges from a high of 52% in Chelsea Park to just 2% in Raul Perez Memorial Park. While Chelsea Park may be the most canopied park by proportion of the park that is shaded, it is also the smallest.

As parks tend to be already vegetated areas, they are some of the easiest places to plant new trees. They also have particular value as places for outdoor recreation and community gathering. Existing parks with relatively lower tree canopy such as Freedom Park would be good candidates for initial tree planting initiatives.

Perez Park

Since canopy data was collected in 2016, tree plantings have taken place in Perez Park. Thirteen trees were planted in 2015 and 31 trees were planted in 2019. While still relatively small, these 44 trees will grow into large mature trees that will transform the park into a cool and shady oasis with time.



Young trees in Perez Park 2022

Park	Size	Canopy	Residents within 10 minute walk
Raul R. Perez Memorial Park	4.5 acres	3%	3,095
Freedom Park	2.5 acres	6%	12,361
Senior Citizen Park	0.8 acres	14%	-
Robert Keller Park	2 acres	22%	13,797
Salt Lake Park	23 acres	28%	17,250
Chelsea Park	0.2 acres	52%	9,262
*Veterans Park	0.8 acres	35%	3,947

*Perez Park has received tree plantings since baseline canopy data was gathered and so is not listed as a priority location for future plantings

**Veterans Park has been created since baseline canopy data was gathered and is not included in this analysis

Two parks in Huntington Park have tree canopy meeting or exceeding goals already (green).

Two parks are considered highest priority (purple) based on low existing canopy.



Veterans Park 2022

Veterans Park

Veterans Park opened in 2021 as a linear park in southeast Huntington Park under a utility easement. The park is landscaped with primarily native trees and vegetation, including redbuds, willow, and toyon. Informational signs provide information about the native plants. This park serves as a regional precedent for transforming underused space into multi-purpose green spaces.

School	Type	Canopy
Aspire Pacific Academy	Middle & High	1%
St. Mathias Elementary School	Elementary	2%
Aspire Ollin University Preparatory Academy	Middle & High	2%
Huntington Park Elementary School	Elementary	3%
Nimitz Middle School	Middle	4%
Linda Esperanza Marquez High School	High	4%
Lucille Roybal-Allard Elementary	Elementary	4%
Alliance Collins Family College Ready High/ Aspire Centennial College Preparatory Academy	High/ Middle	5%
Aspire Antonio Maria Lugo Academy	Elementary	6%
Aspire Titan Academy/ Aspire Junior Collegiate Academy	Elementary	7%
Middleton Street Elementary	Elementary	8%
San Antonio High School	High	9%
Gage Middle School	Middle	9%
Renuevo Elementary School and Leadership Academy	Elementary, Middle & High	10%
Middleton Primary Center	Preschool	10%
Hope Street Elementary	Elementary	12%
San Antonio Elementary and Magnet	Elementary	12%
State Street Early Education Center	Preschool	12%
Miles Ave Elementary School	Elementary	14%
Pacific Boulevard School	Elementary	16%
Miles Avenue Early Education Center	Preschool	23%
Huntington Park High School	High	26%

Six campuses are highest priority (purple) for new tree plantings based on low existing canopy.

SCHOOL CANOPY

Public schools in Huntington Park are run by the Los Angeles Unified School District (LAUSD). There are 28 schools within Huntington Park, 25 schools are run by LAUSD including charter schools, and three are private schools.

Many of these schools have predominantly asphalt play areas, though some also have grassy areas or playing fields. Most have very low tree canopy, with over half of schools having less than 10% tree canopy. Schools are important locations for increasing tree canopy because they have landscaped areas that can accommodate trees with minimal modification. In addition, existing hardscape play areas can be paved to accommodate more trees and create healthier play areas.

Green school yards not only help achieve urban forestry initiatives, but can lead to healthier, happier students. Children are more at risk from heat exposure than adults, which can impact their mental health, physical health, and ability to focus. Children are more likely to engage in active play on green schoolyards than on blacktop.



Huntington Park High School offers a model for green schoolyards.

(Source: Huntington Park High School Facebook)

Opportunities to Grow



Tree planting in Huntington Park

Key Takeaways

- There is a lot of potential to increase tree canopy in Huntington Park, but it will require modifying existing paved areas
- More space can be created for the private urban forest by adjusting residential, commercial, and industrial zoning requirements
- Reallocating space in the public right-of-way from cars to trees can create space for more public trees, allow larger trees to be planted, and reduce conflict between trees and sidewalks

Expanding the urban forest in Huntington Park will require making more spaces for trees in the city. Existing infrastructure and policy constraints lead to a narrow definition of 'right tree' and a shortage of 'right places.' Squeezing more trees into a physical and regulatory landscape that had not been designed to accommodate them will result in a small and sparse urban forest. Fortunately, there are many opportunities for Huntington Park to modify policies and infrastructure to support a thriving urban forest.

Possible Canopy

In addition to measuring Existing Tree Canopy, the 2016 Los Angeles Tree Canopy Assessment identified Possible Tree Canopy. Possible Tree Canopy measures places where it is theoretically possible to plant trees, based on land use. Possible tree canopy is further split into two categories: Vegetated Possible Canopy and Paved Possible Canopy. Vegetated Possible Canopy measures the proportion of land that is currently permeable, but not planted with trees, encompassing grass, shrub, and bare soil land use classifications. Paved Possible Canopy measures the proportion of land that is currently impervious, but is not developed with buildings or roads, encompassing the "other paved surfaces" land use classification. These analyses give insight into where opportunities exist to increase tree canopy in Huntington Park.

Land Use

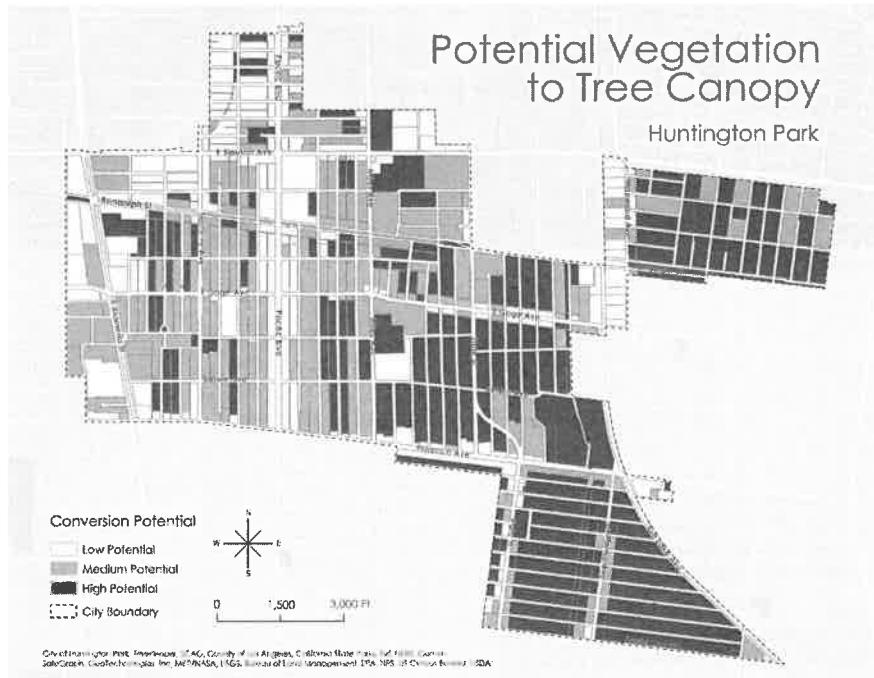
There are opportunities to create space for the urban forest in different types of land use by changing the way we design and regulate space. The public right-of-way has traditionally been designed around the passage of cars, but reallocating street space can create more room for trees, and people. Zoning regulations shape how space on private property is designed, determining where space is (or is not) available for the urban forest on different land uses. The development of new zoning regulations is a participatory process that involves city leadership and community voices, any reallocation of the public right-of-way would be informed by the broadest possible consideration of community priorities.

Vacant Sites

The 2023 tree inventory identified 1,307 vacant sites in Huntington Park that are available to be planted with new trees. Planting appropriate trees in these spaces is a start to growing the urban forest, but to significantly expand the forest more plantable space must be created.

POSSIBLE VEGETATION TO TREE CANOPY TRANSITION

Areas of Huntington Park already covered in vegetation, such as lawn or shrubs, are some of the most accessible areas to grow the urban forest. The most widespread opportunity is the lawn areas of residential parcels, but there are many others as well, including projects in parks, schoolyards, and railroad corridors. All the parks in Huntington Park are classified as having high potential for more tree canopy. However, parks make up a relatively small fraction

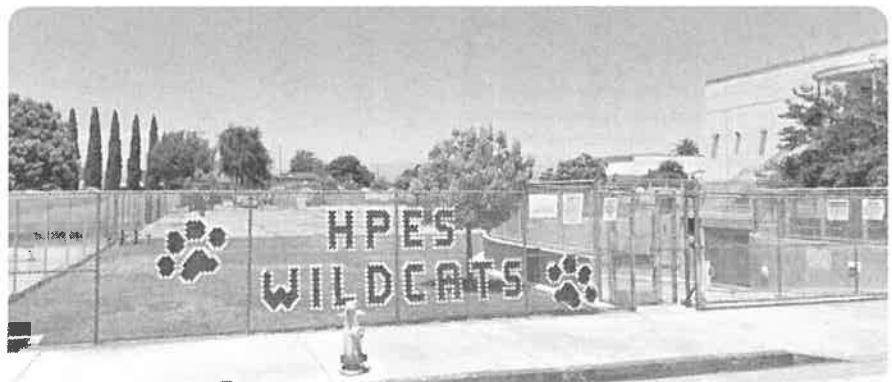


Huntington Park has a lot of land existing as lawns or open space that can be planted with trees, especially in residential yards and utility corridors.

of Huntington Park. Expanding park space would not only create space for the urban forest, but also provide space for outdoor recreation, the most desired benefit of the urban forest.

Many schools in Huntington Park are classified as having high or medium potential for more tree canopy, and were ranked the second highest priority location for new trees by community members. Many schools in Huntington Park include landscaped areas as well as recreation lawns and playing fields. While some areas of open grass need to be maintained to be used for sports, trees can be added to surround these spaces.

As discussed on the next page, schools also have high potential for converting hardscape to tree canopy. Many schools have large extents of asphalt play areas. Converting these areas to canopied play areas can create cooler and healthier schoolyards.



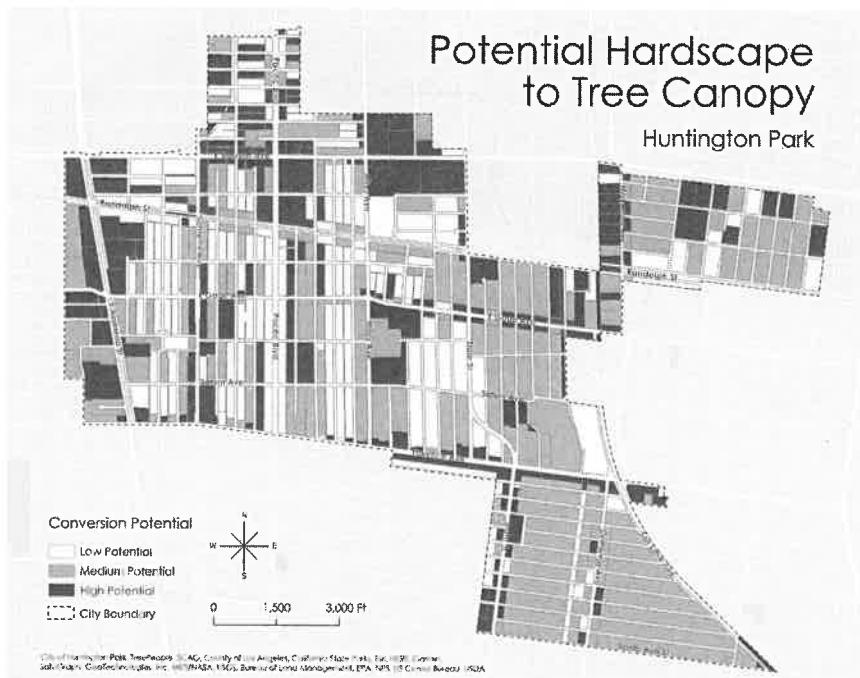
Grassy area at Huntington Park Elementary School provides opportunity for tree canopy.

POSSIBLE HARDSCAPE TO TREE CANOPY TRANSITION

Paved areas (i.e., hardscapes) can be more difficult to add tree canopy to because these areas need to be modified before planting. However, given their extent and that they amplify urban heat, paved areas are great opportunities for canopy expansion and often most prevalent in areas the most in need of more trees. The map shows parcels with differing potentials for adding tree canopy by

removing pavement, based on the proportion of the area that is currently hardscape, not including buildings or roads. Schools, industrial zones, and some commercial areas have high potential to convert hardscape to tree canopy.

A major opportunity for increasing tree canopy in hardscapes is in parking lots. As largely private land, tools such as zoning regulations and incentive programs may be the most effective ways to increase tree canopy in these areas. Trees in commercial and industrial zones could provide screening between industrial uses and residential uses and shading of public right-of-way as well as bolster the well-being of those who work in these areas. It is important to note that while trees can provide air quality benefits, the capacity of trees is often insufficient in meaningfully mitigating air pollution from industrial operations or vehicle exhaust. Consequently, expanding tree canopy in industrial areas or along highways is not a substitute for more direct measures of mitigating air pollution.



Creating new spaces for trees is important for growing the urban forest. Removing pockets of pavement for trees is an opportunity of great potential especially in places with a lot of hardscape.



Parking lots in commercial and industrial zones pose opportunities to increase tree canopy on existing impervious surfaces.

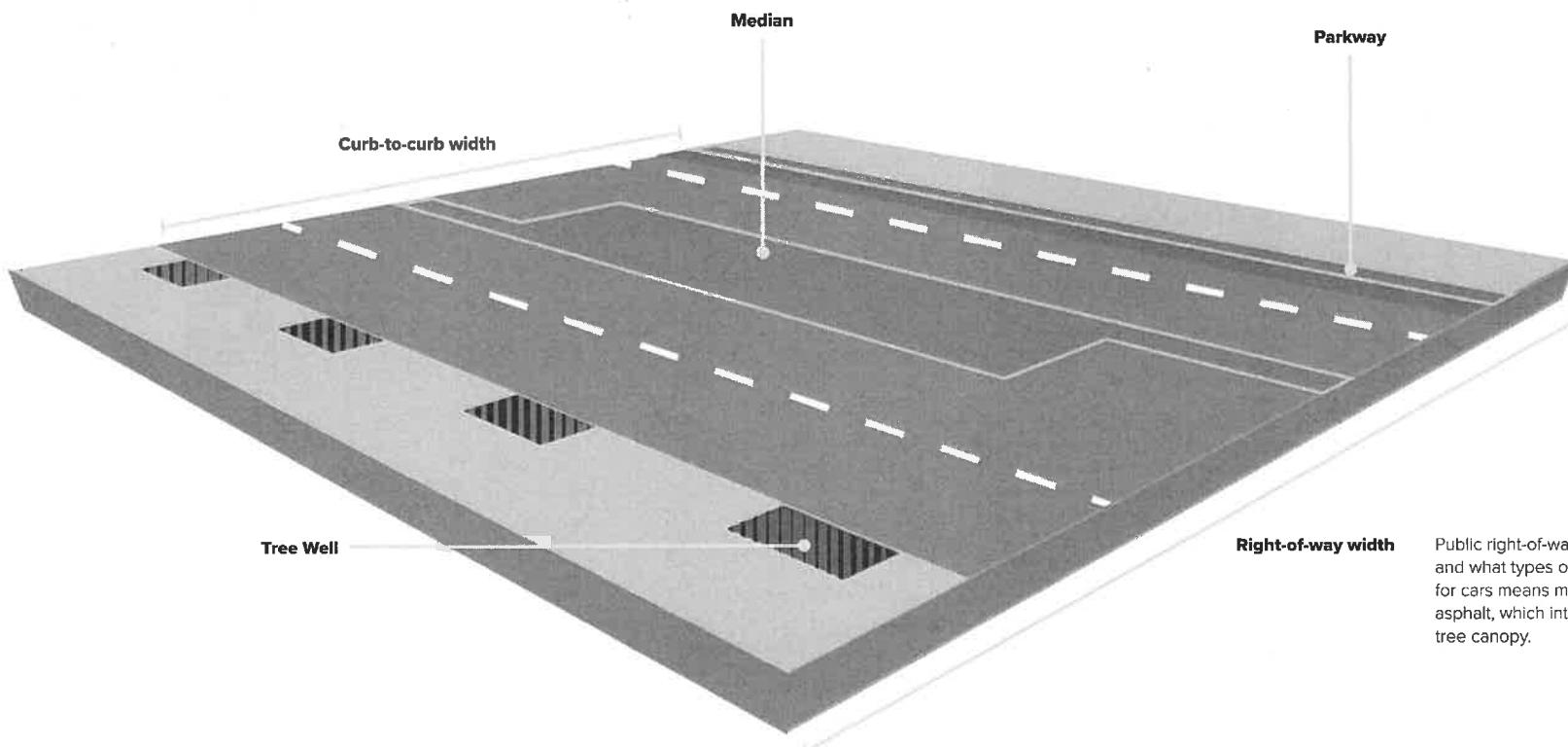
(Source: Google Maps)

PUBLIC RIGHT-OF-WAY

Public street trees are planted in the right-of-way. Trees are usually planted between the sidewalk and the street in a parkway or tree well, but can also be planted along center medians or in planting strips between sidewalks and private property. With the exception of medians, trees are usually planted in curb space rather than road space. Therefore, the space available for urban trees is the difference between the right-of-way width and the curb-to-curb (road) width, as illustrated in the diagram to the below.

More space for urban trees can be created by decreasing the curb-to-curb width, or installing medians. Decreasing the curb-to-curb width can be accomplished by reducing the width or number of traffic lanes and parking lanes. Travel lane widths in urban areas are recommended to be 10 ft, but are in Huntington Park currently designed to be 12 ft wide on major arterials. Reducing existing lane width from 12 ft to 10 ft would create 12 ft of additional space on major arterial roads and 8 ft of additional space on secondary arterial roads. Some of this space could be dedicated to creating plantable area for the urban forest.

Plantable space can be created in the public right-of-way by building parkways or constructing curb extensions, installing tree wells, and converting center turn lanes to medians. While these interventions may take away space for car travel, they will increase road safety and encourage multi-modal transportation, creating a right-of-way that supports a diversity of movement. Planning for any such intervention would be sensitive to communities' needs, including parking challenges. These interventions would likely be part of a capital improvement project that would follow required processes and involve both city leadership and community voices to ensure the broadest possible consideration of community priorities.



Public right-of-way design influences how many and what types of trees can be planted. More lanes for cars means more space must be dedicated to asphalt, which intensifies heat and reduces potential tree canopy.

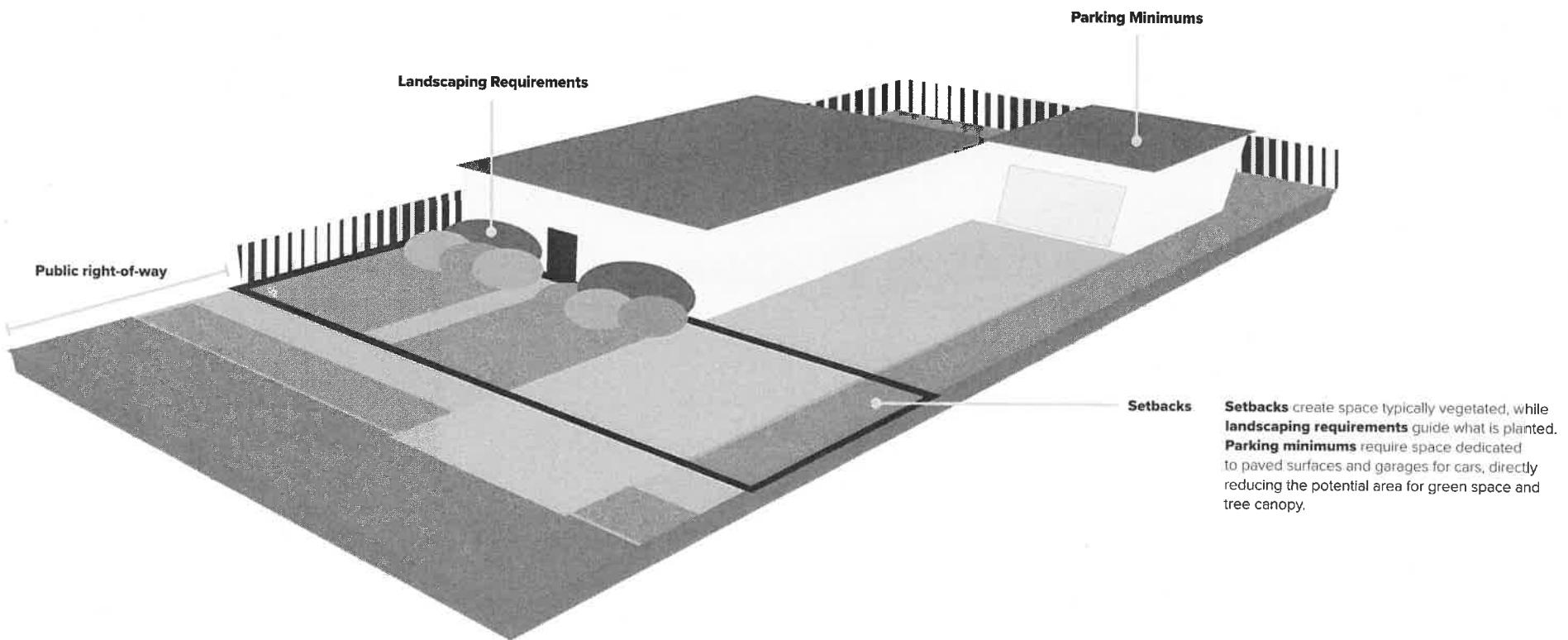
RESIDENTIAL NEIGHBORHOODS

Residential neighborhoods are the largest land use within Huntington Park and so guiding tree planting on residential property will go a long way to increasing tree canopy in the City as a whole. Existing zoning standards can be adjusted with the urban forest in mind to create more space for trees on residential parcels.

Landscaping Requirements: Requiring trees to be incorporated in residential landscaping is a valuable provision for promoting the private urban forest. There are existing requirements regarding drought-tolerant landscaping. These requirements could be expanded to be canopy-oriented by encouraging trees with large canopies to be planted in private yards for all residential densities.

Setbacks: The required front setback on single-family residential parcels creates at least 900 square ft of open space in front of every single-family home in this zone. Aside from driveways and paths, much of this space is dedicated to lawns in many homes. These swatches of permeable surfaces hold tremendous tree-planting potential. Trees in residential setbacks have many community benefits. Replacing or shading lawns with trees is an important water-saving strategy and trees' proximity to sidewalks and homes would enhance mobility and energy-saving benefits.

Parking Minimums: Parking requirements increase the amount of impervious surfaces on a lot and reduce the amount of space available for trees. This is especially true for high-density housing where relatively more space must be dedicated to parking. Reducing or eliminating parking minimums allows for more green space in residential neighborhoods.



COMMERCIAL NEIGHBORHOODS

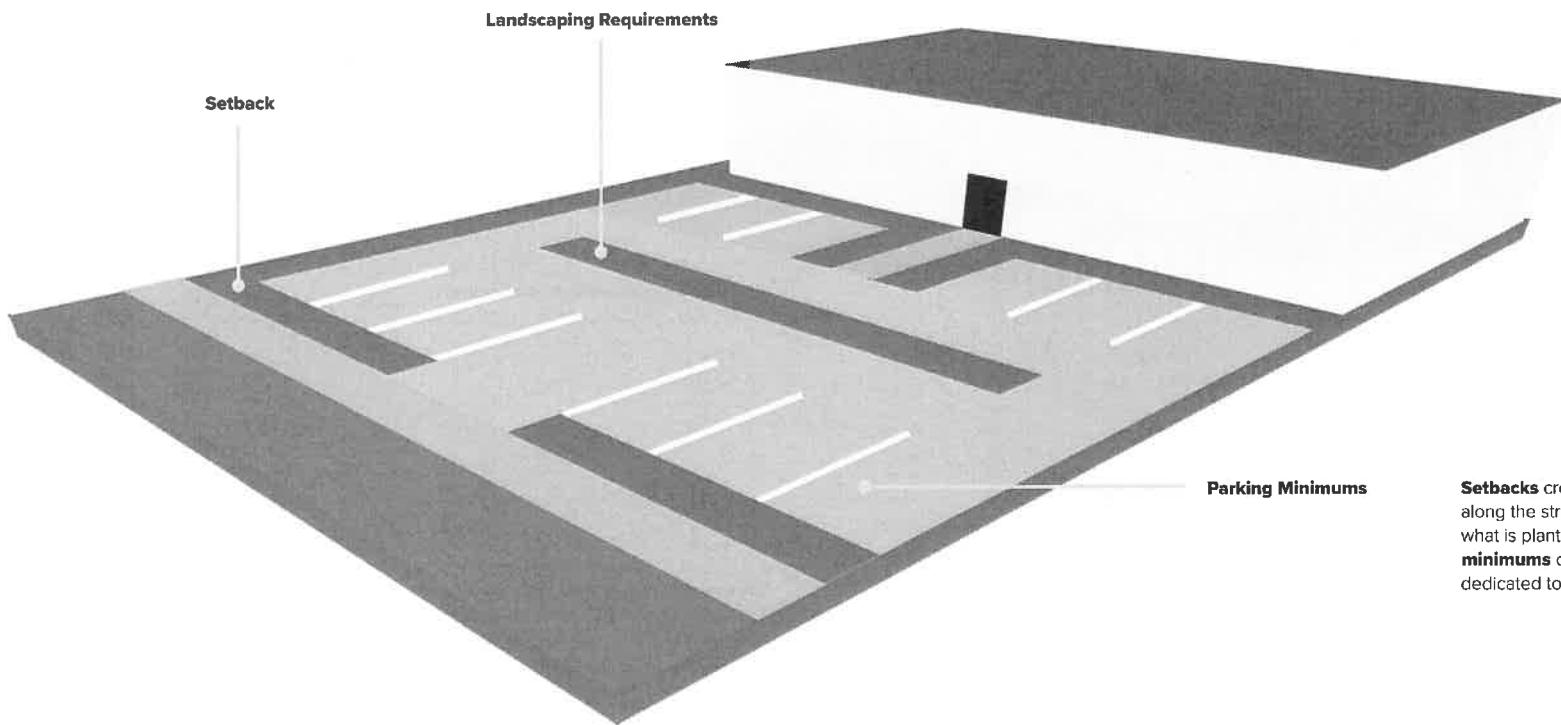
Commercial areas are the third largest land use in Huntington Park and hold a lot of potential to increase tree canopy, especially in parking areas.

Setbacks: Commercial developments in Huntington Park are required to have a 5 ft front setback with an average of at least 3 ft of landscaping. This requirement makes room for the urban forest in commercial zones.

Parking Minimums: The zoning code stipulates minimum parking requirements for commercial developments depending on the size and use of the development. Minimum parking standards can increase the size of parking lots, competing with other uses of space, like landscaping. Relaxing parking requirements can be paired with increasing landscaping requirements in order to create greener commercial districts.

Landscaping Requirements: Given the extent of parking lots in commercial districts, one way to provide tree canopy in these areas is to require shade trees throughout parking lots. The zoning code currently requires one tree for every 10 parking spaces. Increasing this requirement would provide more tree canopy.

The benefit of both the setbacks and the landscaping could be more fully realized by including details about the mature size of trees to be planted so that the maximum canopy benefit is achieved from the landscaped space. Additionally, enforcement of this standard would help ensure trees are replaced as they die, maintaining the canopy over longer timescales.



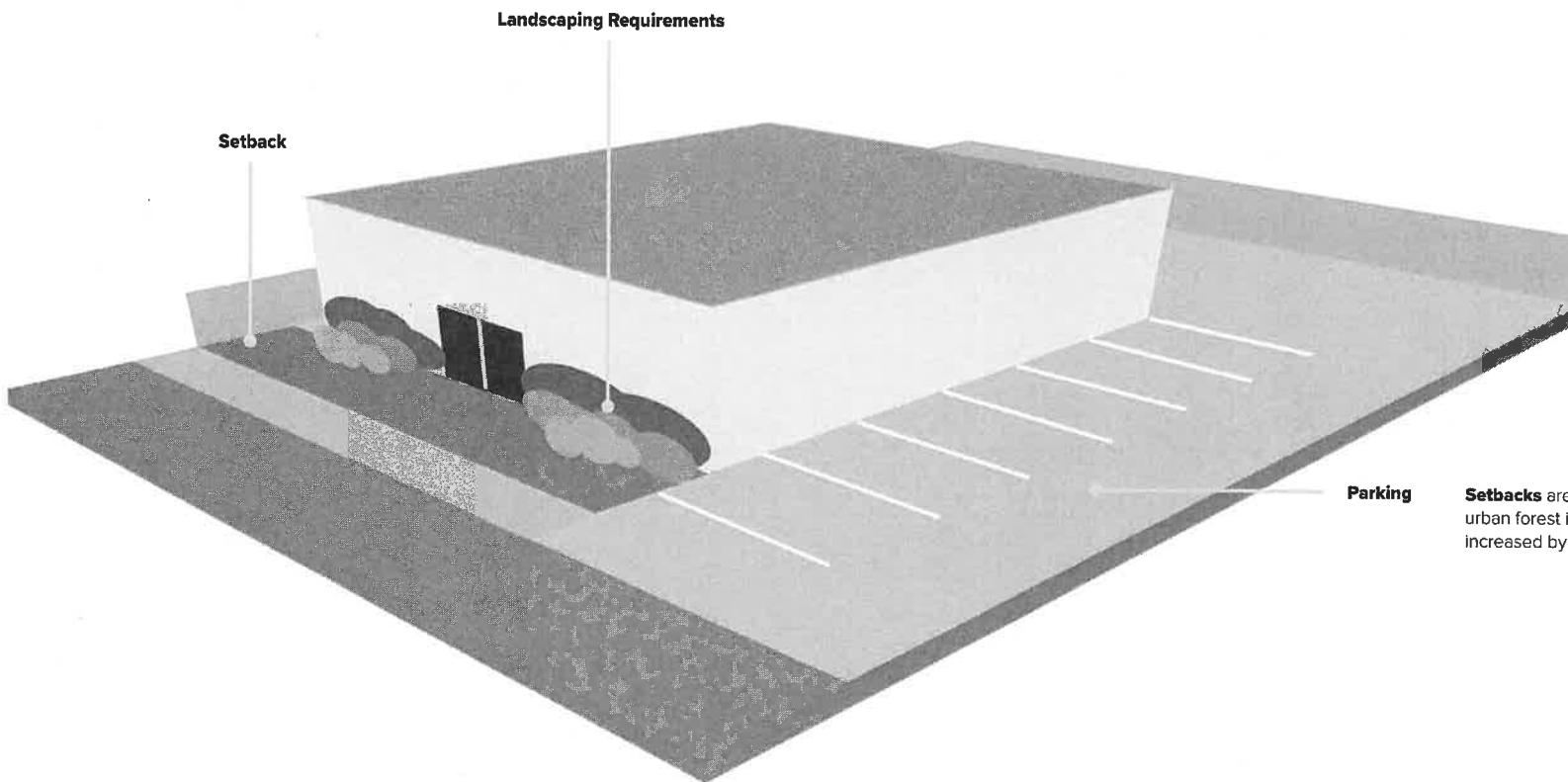
Setbacks create space to grow the urban forest along the street. **Landscaping requirements** guide what is planted throughout the parking lot. **Parking minimums** dictate how much of the lot needs to be dedicated to hardscape for cars.

INDUSTRIAL NEIGHBORHOODS

Industrial zones have the lowest levels of existing canopy. Therefore, it is especially important to consider trees in patterns of development for this zone. Many industrial lots consist of large buildings and paved lots. Adding trees to industrial areas is not just important to expand tree canopy across the City as a whole, it is also locally important in thinking of the welfare of community members who work in these areas.

Setbacks: Industrial areas are required to have front (and sometimes side) setbacks from the right-of-way. The size of the setback depends on the length of the lot, with larger lots requiring longer setbacks. There are existing landscaping requirements for these setbacks laid out in Article 4 of the zoning code. Setbacks are the main source of existing canopy in industrial zones.

Parking lots: Many industrial lots also have large parking lots with currently little to no tree cover. Increasing tree cover requirements in these parking lots could help increase canopy in these areas.



Setbacks are the source of much of the existing urban forest in industrial lots. Urban canopy could be increased by requiring **landscaping in parking lots**.

Vacant Planting Sites

Huntington Park



Goals & Strategies

Key Takeaways

- Citywide canopy goal is supported by goals for each land use based on community priorities and existing canopy
- Planting large trees will make it easier to achieve canopy goals with fewer planting spaces
- Strategies support canopy goals with specific operations and policy recommendations

The many opportunities for growth in the Huntington Park urban forest can be realized by setting ambitious but achievable goals. This plan lays out a set of goals for canopy cover by land use that come together to form a canopy cover goal for the city as a whole. This building block model of goal setting is used to better reflect community priorities, feasibility based on the existing forest, and alignment with City operations.

These goals are supported by strategies that lay out specific actions the City can take to increase canopy in each land use. Canopy goals are translated into tree planting guidance. Beyond urban forest expansion, these strategies also include provisions for caring for the urban forest and engaging partners to support the vision of the urban forest.

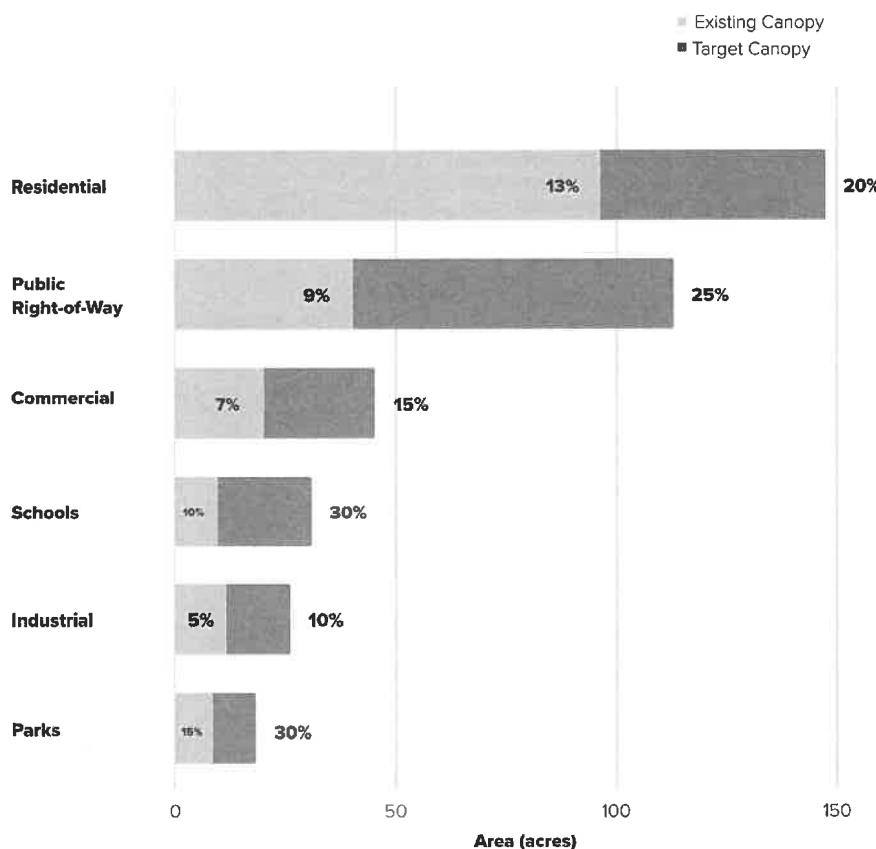
These strategies will be implemented over three phases. The first phase sets the foundation for the plan by making policy and operations adjustments to prepare for a larger forest. The second phase of the plan focuses on growing the urban forest through sustained tree planting and creation of plantable space. The third and final phase of the plan focuses on maintaining the planted trees so they grow large and healthy, and provide an abundant canopy for Huntington Park.



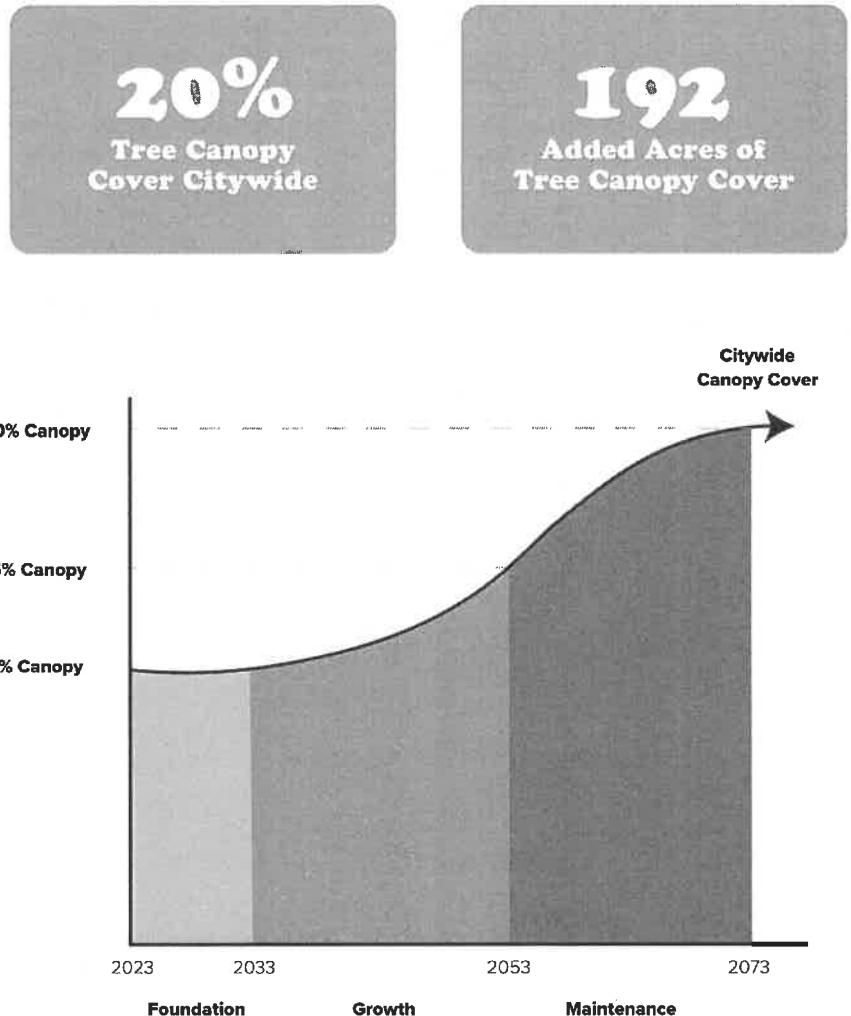
Huntington Park's Future Forest

GOALS AND STRATEGIES

Huntington Park's canopy goals are set to be achievable yet ambitious and meaningful, focused on **where canopy is needed**, and grounded with practical management strategies.



Canopy targets by land use combine to achieve the citywide target in a way that integrates community priorities on where canopy is needed most.

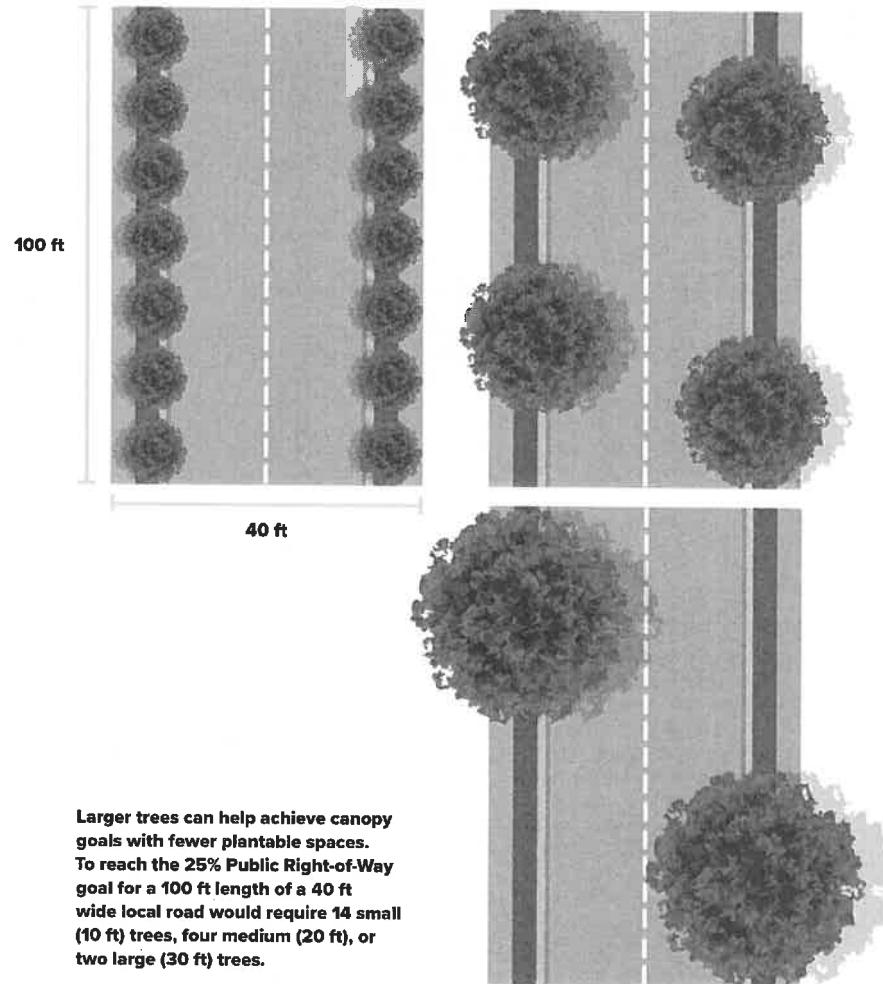
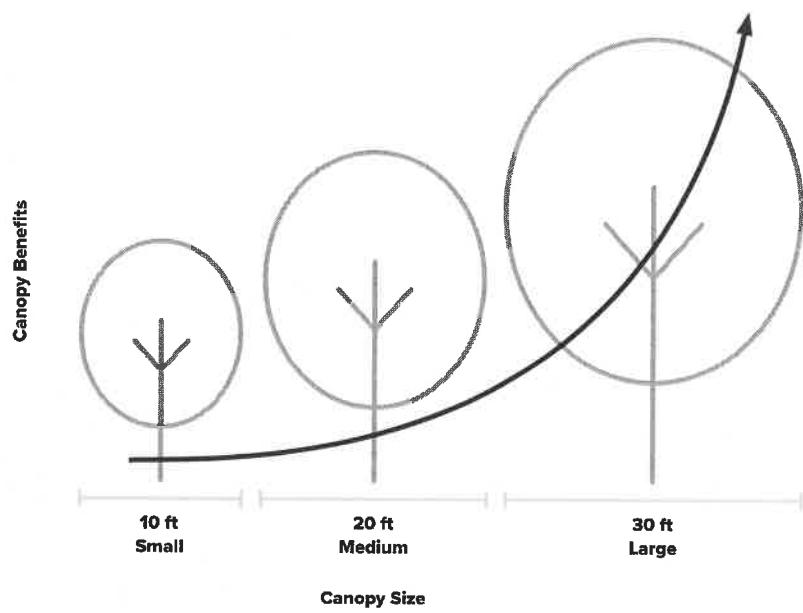


The pathway to realizing the future forest of Huntington Park is divided into three management phases of Foundation, Growth, and Maintenance.

The Importance of Counting Trees Planted and Large Trees for Realizing Canopy Goals

Canopy goals are powerful because they correspond closely with many benefits trees provide and communicate big picture objectives. However, canopy goals are difficult to measure from a human perspective, and they are not fully realized until decades after the initial tree planting. Achieving canopy goals in the long term is most practically accomplished with tree planting goals. Therefore, canopy goals and management strategies are translated into numbers of tree plantings for feasible implementation.

To realize canopy goals with a practical number of trees planted, it is critical to plant tree species that mature into large trees and create planting spaces that accommodate large trees. While planting large trees is not always possible due to space constraints, planting the largest trees appropriate for a given space will help ensure available tree planting spaces maximize canopy benefit.





Specific strategies for meeting tree canopy goals

Ten specific strategies have been identified to meet the tree canopy goals in alignment with the desires of the community as established in the Community Voices chapter. These ten strategies emphasize three types of actions: Plant, Protect, and Partner. Importantly, consideration of equity is a cross-cutting theme to be incorporated into all strategies.

PLANT

Six of the ten strategies involve planting trees as planting more trees is essential to expanding the Huntington Park urban forest. Planting strategies are grouped by land use in order to give specific guidance depending on how the land is managed by different stakeholders and which policy tools are appropriate. Planting strategies are ordered according to the priorities identified in the community surveys.

PROTECT

Protecting existing trees is essential to ensure young trees grow into healthy mature trees that generate the most benefits. Similarly, responsibility to protect existing trees depends on where a tree is planted. Trees on public land are maintained by Public Works and sub-contractors while trees on private land are the responsibility of private residents. Policies around removing and replacing trees each on public and private land is important to ensure the forest is maintained through time.

PARTNER

Partnering with other agencies and the community creates a shared mission to grow and care for Huntington Park's urban forest that can shape projects from the regional scale to the personal. Working together to foster a culture of tree care throughout Huntington Park will help the urban forest thrive for years to come. Importantly, many government agencies have jurisdiction over land in Huntington Park where some of the greatest need and best opportunities for adding trees exists.

Plant	<ol style="list-style-type: none">1. Maximize shade in the public right-of-way2. Provide green areas for recreation in parks and around schools3. Ensure industrial areas maintain beneficial canopies4. Create canopied commercial corridors5. Create immersive green neighborhoods for all residents6. Pursue opportunities to expand the urban forest
Protect	<ol style="list-style-type: none">7. Conserve the existing public urban forest8. Conserve the existing private urban forest
Partner	<ol style="list-style-type: none">9. Partner with agencies outside the City to coordinate tree planting10. Engage the community with the urban forest

MAXIMIZE SHADE IN THE PUBLIC RIGHT-OF-WAY	
<p><i>Target: 25% canopy cover along the public-right-of way</i> <i>Lead Agency: Public Works</i></p>	
Plant all existing vacant planting sites	Reference the vacant site map for location of vacant planting sites as of the 2023 tree inventory
	Plant vacant sites with trees from Street Tree Palette according to the size of the planting site.
	Prioritize greening on blocks with low canopy, blocks with large available planting sites, around schools and in neighborhoods with low existing canopy. See canopy prioritization map.
Replace low-benefit trees with high-benefit trees	Identify trees that are undeserving the urban forest. This includes: 1. Palm trees 2. Small canopied trees planted in large planting spaces in poor or fair health
	Prioritize replacements in neighborhoods with low existing tree canopy
	Replace low-benefit trees with trees from Street Tree Palette according to the size of the planting site
Install additional planting sites where existing planting sites are insufficient to meet the target	Install planting spaces such that there is room for 26 trees for every 650 ft residential block
	Tree wells should be as large as the existing sidewalk can accommodate. Sidewalks must maintain 5 ft of unobstructed pedestrian access
	New planting strips should be designed to be a minimum of 5 ft wide
Prioritize canopy along multi-modal transit routes	Install tree wells and plant trees with large canopies near bus stops
	Prioritize filling vacant sites, replacing low-benefit trees, and creating additional planting spaces along streets with existing or proposed bikeways in line with the Bicycle Master Plan and Complete Streets Plan as active transportation routes are implemented
Promote the survival of planted trees	Include three years of watering after planting by the City, sub-contractor, or community-based organizations in contracts and cost calculations
	Engage with residents when new street trees are planted outside a residence to inform them what to expect from a healthy street tree and how to contact the City if the tree is experiencing any issues

PROVIDE GREEN AREAS FOR OUTDOOR RECREATION IN PARKS AND AROUND SCHOOLS	
<p><i>Target: 30% Tree canopy in parks and around schools</i> <i>Lead Agency: Public Works, Los Angeles Unified School District</i></p>	
Promote cool routes to school	Plant trees at a frequency of one tree for every 30 ft along school property and along streets within 0.15 miles of schools
	Create curb bump-outs at intersections within 0.15 miles from schools to create room for trees and calm traffic, increasing road safety for children
	Prioritize greening in and around school with low existing tree canopy and in neighborhoods with low existing canopy: 1. Aspire Pacific Academy and Aspire Ollin University Preparatory Academy 2. Huntington Park Elementary 3. Nimitz Middle School 4. Linda Esperanza Marquez High School 5. Lucille Roybal-Allard Elementary 6. Alliance Collins Family College Ready High & Aspire Centennial College Preparatory Academy
Develop parks as immersive green spaces	Increase tree canopy in parks with low existing canopy: 1. Freedom Park
	Plant large sized trees in parks given relatively fewer infrastructure constraints
Work with Los Angeles Unified School Districts to develop green schoolyards	Encourage LAUSD to plant trees around existing green play areas and use large canopied trees in line with the recommended tree list for landscaping
	Facilitate projects for LAUSD to depave existing asphalt play areas and replace them with shaded green play areas through permitting and grant funding support

ENSURE INDUSTRIAL AREAS MAINTAIN BENEFICIAL CANOPIES	
<i>Target: 10% canopy cover on industrial parcels</i>	
<i>Lead Agency: Planning</i>	
Require tree planting in the zoning code for new development and major renovations in Manufacturing Plan Development Districts	<p>Modify existing landscaping and tree planting requirements to require one tree for every 3,000 sq ft of lot area</p> <p>Require one tree for every 30 linear ft of property frontage. Can be counted towards total required trees</p> <p>Require one tree for every four parking spaces. Setback plantings cannot count towards parking lot trees. Parking lot trees can be counted towards total required trees</p> <p>Trees used to meet zoning requirements must have a mature canopy size of at least 20 ft and be drought tolerant</p> <p>Palm trees do not fulfill the requirement</p> <p>Require trees to be planted in a space large enough to accommodate their mature size, including tree wells</p> <p>Tree planting requirements are not affected by drought declarations</p> <p>Follow up with survival of required trees after 3 years</p> <p>Trees that have not survived establishment must be replaced</p>
Encourage trees on existing industrial development	<p>Work with The Greater Huntington Park Area Chamber of Commerce to host workshops with local businesses about the benefits of tree planting</p> <p>Provide local businesses with resources to encourage tree planting, including tree benefits, tree care guidelines, and Street Tree Palette</p>
Plant along the public right-of-way in industrial zones	<p>Install tree wells in the sidewalks where feasible in industrial zones</p> <p>Prioritize streets where industrial zones are adjacent to residential zones</p>

CREATE CANOPIED COMMERCIAL CORRIDORS	
<i>Target: 15% canopy cover along commercial corridors</i>	
<i>Lead Agency: Planning</i>	
Require tree planting in the zoning code for new development and major renovations in Commercial General, Commercial Professional, and Commercial neighborhood districts	<p>Modify existing landscaping and tree planting requirements to require one tree for every 2,000 sq ft of total area in commercial lots</p> <p>Require one tree for every 30 linear ft of property frontage. Can be counted towards total tree requirement</p> <p>Require one tree for every four parking spaces, not including required setback trees. Can be counted towards total tree requirement.</p> <p>Require trees to be at least 24 in box size at time of planting</p> <p>Require trees used to meet zoning requirements to have a mature canopy size of at least 20 ft diameter and be drought tolerant</p> <p>Palm trees do not fulfill requirements</p> <p>Require trees be placed in planting strips or tree wells large enough to accommodate their mature size</p> <p>Tree planting requirements are not affected by drought declarations</p> <p>Follow up with survival of required trees after 3 years</p> <p>Trees that have not survived establishment must be replaced</p>
Encourage trees on existing commercial development	<p>Work with The Greater Huntington Park Area Chamber of Commerce to host workshops with local business about the benefits of tree planting</p> <p>Provide local businesses with resources to encourage tree planting, including tree benefits, tree care guidelines, and Street Tree Palette</p>
Plant along the public right-of-way in commercial corridors	<p>Install tree wells as large as the sidewalk will accommodate at a density of one for every 50 linear ft of block length along commercial corridors if there is no existing parkway</p>

CREATE IMMERSIVE GREEN NEIGHBORHOODS FOR ALL RESIDENTS	
<i>Target: 20% average canopy cover on residential parcels</i> <i>Lead Agencies: Planning, Public Works</i>	
Establish and enforce tree zoning requirements for new development and major renovations	Require one tree for every 1,500 square ft of lot area for all residential zoning districts to be planted during development or major renovations
	Offer density bonuses for developments that substantially exceed minimum tree requirements
	Require trees used to meet zoning requirements have a mature canopy size of at least 20 ft diameter or provide edible fruit
	Palm trees do not fulfill requirements
	Require trees to be at least 24 in box size at time of planting
	Tree planting requirements are not affected by drought declarations
	Follow up with survival of required trees after 3 years
	Trees that have not survived establishment must be replaced
Give trees to residents for planting on private property	Give away shade and/or fruit trees in spring and fall at City events including: 1. Farmer's Market
	Promote tree giveaways through town channels and local organizations to reach residents

PURSUE OPPORTUNITIES TO EXPAND THE URBAN FOREST	
<i>Target: 10% increase in the number of publicly managed planting sites by 2050</i> <i>Lead Agencies: Public Works, Planning, City Council</i>	
Include tree planting in capital projects	Review capital improvement plans for tree planting potential, including transportation improvements, school renovations, park upgrades, or landscape remodeling
Invest in new green spaces	Explore potential for new public green spaces including leveraging small spaces such as pocket parks and parklets Solicit and incorporate community feedback in the location and design of new green spaces
Retrofit right-of-ways	Add curb bump outs and extensions to parking lanes on streets without space parkways or tree wells to create tree planting space Install or expand parkways during major road infrastructure projects such that parkways are at least 4 ft wide to accommodate large trees

CONSERVE THE EXISTING PUBLIC URBAN FOREST	
<i>Target: No public tree needs to be removed before the end of its lifespan</i>	
<i>Lead Agency: Public Works</i>	
Adopt City policy around public tree removal criteria and replacement	<p>Public street trees may be removed in cases of death, disease, excessive infrastructure damage, or substantial threat of damage</p> <p>Public street trees may not be removed in cases of unsubstantiated requests, litter, shadow or personal preference</p> <p>Requests for street tree removals will be reviewed on a case-by-case basis by Public Works</p> <p>Replace each removed street tree with two new tree plantings</p> <p>At least one tree planting must be on the same block as the removed tree</p> <p>New trees are planted according to guidance outlined in this plan</p>
Provide adequate care to maintain trees in good condition	<p>Increase grid trimming to a 4-year cycle</p> <p>Water trees during periods of extended dryness</p> <p>Adhere to Best Management Practices outlined in this plan (pp. 117-118)</p>
Hire sufficient City staff dedicated to tree care to supplement sub-contractor services	<p>City tree staff responds to requests for off-cycle tree inspections, remove reported dead trees, and plant replacement trees</p> <p>Train tree staff on proper tree care practices in line with ANSI A300 and International Society of Arboriculture (ISA) industry standards</p>
Find the highest and best use of urban wood waste	<p>Prioritize sending wood waste to vendors who reclaim, salvage, or upcycle wood waste into high quality, durable goods</p> <p>Send wood waste that cannot be reclaimed to be recycled into bio products such as mulch, compost, or feedstock</p>

CONSERVE THE EXISTING PRIVATE URBAN FOREST DURING DEVELOPMENT	
<i>Target: Residential development results in a net increase of tree canopy</i>	
<i>Lead Agency: Planning</i>	
Adopt City policy on the removal and replacement of trees on private property	<p>Healthy trees removed during private development must be replaced by planting two replacement 24 in box trees with a mature tree canopy of at least 20 ft and low water requirements</p> <p>In cases where planting replacement trees is deemed infeasible, an 'in-lieu' fee may be paid to the City, relative to the size of the tree removed, to cover the planting and establishment of additional public trees.</p>
Preserve trees during construction	<p>Construction projects that will impact more than 500 sq ft of land must submit a Tree Plan to the City outlining what measures will be taken to protect existing trees during construction. The Tree plan should include:</p> <ul style="list-style-type: none"> • The location of trees • The Tree Protection Zone for all trees to be preserved • Tree fencing • Erosion control • Tree pruning • Soil compaction mitigation • Irrigation • Tree maintenance schedule <p>Tree plans should be approved and overseen by a certified arborist.</p> <p>Any tree that dies or is removed as a result of construction must be replaced with two 24 in box size trees</p>
Support residents in caring for mature trees	<p>Provide educational materials on the benefits of mature trees as well as tree care resources, such as professional arborist contact information</p> <p>Allow residents to request City tree care services for trees in the front set back, including inspection and pruning</p>

PARTNER WITH AGENCIES OUTSIDE THE CITY TO COORDINATE TREE PLANTING	
<p><i>Target: City partners support and contribute to achieving tree canopy goals</i> <i>Lead Agencies: Public Works, City Council</i></p>	
Coordinate tree planting protocols on easements through the City	<p>Continue to work with LADWP to manage utility easements as green public spaces as in Veterans Park</p> <p>Work with Union Pacific to plant trees along the railroad easement in line with the standards and guidelines of this plan</p>
Work with service providers to implement tree planting agreements	<p>Include the price of planting and maintaining trees when creating contracts that include the provision of trees with third party service providers such as waste haulers or utility companies.</p> <p>Provide guidance on tree care best management practices for third parties who perform tree maintenance including subcontracts and utility providers.</p> <p>Trees judged to have died from improper maintenance performed by third parties must be replaced by that party</p>
Work with agencies developing infrastructure projects in Huntington Park to include tree planting	Work with Metro to ensure that trees consistent with the guidelines laid out in this plan are included in any proposed infrastructure projects including the proposed Randolph Rail-to-River bike route and West Santa Ana branch light rail and bikeway projects

ENGAGE THE COMMUNITY WITH THE URBAN FOREST	
<p><i>Target: Engage with at least 100 residents annually</i> <i>Lead Agencies: Public Works</i></p>	
Make information about the urban forest publicly available	<p>Create a page on the City website dedicated to trees and include the following information:</p> <ul style="list-style-type: none"> • Urban Forestry Management Plan • Approved tree list • Tree care guidelines • Tree zoning requirements • Upcoming urban forestry events • Most recent completed tree inventory
	Ensure information about the urban forest is available in both English and Spanish.
Hold community tree planting events	When multiple trees are scheduled to be planted in public places such as parks, schools, and residential parkways, hold a community planting event and involve residents in tree planting
Engage in discussions about the urban forest at public events	<p>Introduce the Urban Forest Management Plan at a public workshop</p> <p>Periodically solicit feedback from community members about the urban forest, both during Urban Forest Management Plan revisions and between revisions</p> <p>Inform residents about tree care practices and available tree resources at public events such as the Farmer's Market</p>
Partner with Community-Based Organizations	Work with community based organizations to coordinate volunteer opportunities for tree planting, tree care, and community events

Implementation

Key Takeaways

- Prioritizing planting trees early in the project will allow time for tree growth throughout the project
- Coordinating stakeholders will help achieve a common goal
- Funding will be required to implement strategies
- The plan is a living document that will change over time

The success of this plan hinges on the ability of the strategies to be implemented. Making the plan a reality will require coordination of people, time and money. Many partners will need to come together to enact different elements of the plan. A phased timeline must account for time for trees to grow to their full size by the canopy target date. Funding will need to be allocated to pay for planting new trees as well as the increased costs of maintaining a larger urban forest. Planning these logistics will enable smoother translations of strategy into action.

To guide tree planting implementation, resources are included in this plan advising on which trees should be planted where. The street tree map identifies the size of planting space along streets with public trees in Huntington Park, and where utility lines exist. These factors play a major role in determining which trees are suitable for given planting sites. The Street Tree Palette can then be used to identify trees that are suitable for each site. The Street Tree Palette is organized by required plantable space and contains relevant traits of each tree including mature size, water requirements, and representation in the existing urban forest. These two resources together can be used once planting sites have been identified to make decisions about how they should be filled.



Tree Planting in Huntington Park

Implementation Timeline

Trees take time to grow. The trees planted today will not reach their mature size for at least twenty years. As such, it is important to take the long view when planning for the urban forest. The timeline of this plan is structured to prioritize planting new trees in the first thirty years of the plan. Then, by the end of this plan's lifespan in 2073, those trees will have reached their mature size. In the later years of this plan, emphasis will shift from expanding tree canopy to maintaining tree canopy. Annual tree plantings will still be important, because as trees die naturally they will need to be replaced; however, the scale of planting will decrease and careful maintenance of the expanded forest will be the priority.

Capacity for the urban forest, both physical and human, will also take time to grow. There are not nearly enough existing plantable sites to achieve the goals laid out in this plan. Therefore, infrastructure changes will need to be made from the beginning of the plan timeline to accommodate more trees. These projects will likely require greater staff time and funding. Coordinating major tree planting improvements with other capital projects or regional initiatives can help set in motion the creation of plantable space for trees down the line. Planning for plantable space today will allow for more tree plantings tomorrow, which will support a greater tree canopy in the future.

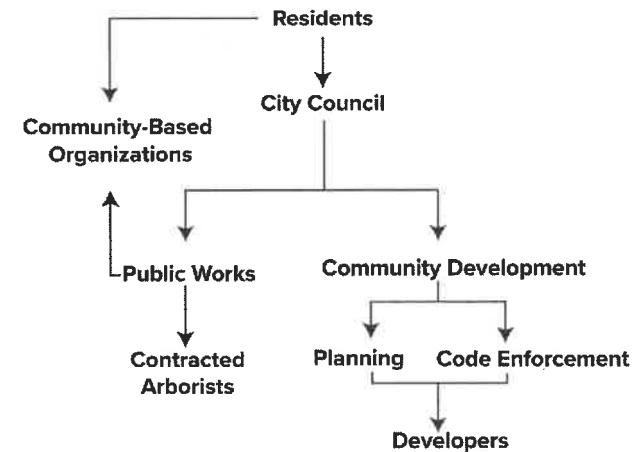
Phase	Years	Planting	Maintenance	Engagement
Foundation	2023–2032	Create new places to grow trees Plant 300 trees/year Adjust zoning code to require tree planting on new developments	Adopt policy outline criteria for public tree removals Adopt policy outline criteria for private tree removals	Establish web page to host urban forest information Regular outreach at community events Give away 200 trees to residents per year
Expansion	2033–2052	Create new places to grow trees Plant 300 trees/year	Increase maintenance budget to accommodate care for more trees	Focused engagements as part of plan review Regular outreach at community events Give away 200 trees to residents per year
Maintenance	2053–2072	Plant 50 trees per year or as many as required to replace removed trees and keep vacant sites filled	Remove and replace trees as needed	Focused engagements as part of plan review Regular outreach at community events



Partners

Many partners must come together to make this plan a reality. City Council importantly sets necessary local policy and allocates funding. Departments across the City of Huntington Park must coordinate to carry out the strategies outlined in this plan. Residents must support, guide, and engage in urban forestry initiatives including incorporating more trees on residential land. Businesses and developers must incorporate trees on their properties, in their projects, and support the addition of more space for trees in industrial and commercial zones. Community-based organizations must be active and trusted in order to bridge local government and residents by amplifying community voices. Together, each role plays an important part in realizing a thriving urban forest.

Partner	Responsibility
Public Works	Oversee street tree and park planting and maintenance Respond to requests for off-cycle inspections and pruning
Planning	Support implementation of tree zoning requirements Verify development landscaping plans Update tree zoning requirements as needed over time
Public Safety	Enforce tree zoning regulations
City Council	Adopt UFMP Adopt tree zoning requirements Allocate funds for the urban forest Set urban greening as a priority for City operations
Arborist contractors	Perform routine grid pruning Perform routine inspections Provide tree care services as directed by Public Works
Residents	Care for trees on private property Care for trees on parkways adjacent to private property Support tree planting initiatives Participate in planting events and engagement
Developers	Comply with tree zoning requirements Seek to exceed tree zoning requirements
Community-Based Organizations	Plant trees Engage community



Relationships between partners of the urban forest in Huntington Park

Funding

Expanding the urban forest will require additional investment. Creating space for trees, planting trees, and maintaining those trees will all cost money. As the urban forest grows, so too must the budget allocated towards the urban forest.

There are three categories of costs associated with caring for the urban forest. The first is tree maintenance, which includes regular pruning as well as additional tree trimmings and tree removals. These costs will increase as the size of the forest as a whole increases because more trees will need to be maintained.

The next category is tree planting, which includes the cost of planting and staking a sapling, three years of watering during establishment, and creating space for trees through minor site modifications such as installing tree wells in sidewalks. Tree planting costs depend on the number of new trees planted in a given year. The numbers in the table to the right are estimates, as costs can vary considerably based on how trees are planted.

Finally, community engagement covers the cost of giving trees to residents as well as the staff time and materials needed to connect with residents about the importance of tree care and the urban forest. Community engagement costs do not depend on the size of the urban forest.

These three numbers can be combined to estimate the funding needs for the urban forest each year based on the size of the existing forest and the number of anticipated tree plantings. While a larger urban forest will require a larger budget, fortunately there are many grant resources available to help fund urban forestry.

Grants

FEDERAL

USDA U.S. Forest Service

- Administers federal funding related to urban and community forestry.

NON-PROFIT

Arbor Day Foundation

- Small grants for arbor day events and community-based organization tree planting events

California ReLeaf

- Small grants for arbor day events and community-based organization tree planting events

American Forests

- Small grants for arbor day events and community-based organization tree planting events

STATE

California Natural Resources Agency

Environmental Enhancement Mitigation Grant Program

- Aimed at mitigating impacts caused by new or modified transportation facilities including urban forestry projects that offset vehicular emissions of carbon dioxide

Urban Greening Program

- Aimed at reducing greenhouse gasses while also transforming the built environment into places that are more sustainable, enjoyable, and effective in creating healthy and vibrant communities

California Department of Forestry and Fire Protection (CAL FIRE)

Urban and Community Forestry Program

- Planning and/or implementing projects for urban forest expansion and health with a focus on extreme heat, environmental, economic, and social benefits to underserved communities

Office of Planning and Research

Extreme Heat Program

- Invests in efforts to reduce the impact of heat

California Strategic Growth Council

Transformative Climate Communities Program

- Funds ambitious measures to build climate adaptation and resilience through planning, research, capacity building, restoration, and sustainable infrastructure

California State Parks

Statewide Local Parks Program

- Projects must develop or acquire and develop a new park, expand an existing park, or renovate an existing park



Fruit tree distribution in Huntington Park

Recommended Annual Budget			
Service	Unit Cost	Total Cost	Funding
Tree Maintenance (per tree per year)	\$80	\$600,000	General Fund
Contracted Maintenance	\$45		
City Staff Time	\$10		
Supplies & Equipment	\$25		
Tree Planting (per tree)	\$1780	\$534,000	General Fund, Grants
Tree Planting (tree + supplies + labor)	\$400		
Establishment	\$380		
Minor Site Modification (creation of new tree wells)	\$1000		
Community Engagement (per year)	\$15,000	\$15,000	General Fund, Grants
Total	\$1,149,000		

Tree Planting Site Options & Costs

Filling the 1,307 vacant sites available in Huntington Park is the most cost effective way to grow the urban forest, but it will not be nearly enough to reach the goal of 25% tree canopy in the right-of-way. Therefore, creating more plantable space in the right-of-way, especially in low canopy neighborhoods, will be necessary to reach canopy and equity goals. There are a number of ways plantable space can be created, as detailed in the table to the right. Design, planning and implementation of proposed interventions would necessarily follow city processes and incorporate the broadest possible consideration of community needs and priorities.

Suitability for installing tree wells—cutouts in the sidewalk to plant trees—depends on the size of the sidewalk, as 5 ft of path must remain unobstructed for pedestrian use. Larger tree wells can support larger trees. As such, it is best to install tree wells where a 4 ft minimum well width is possible.

Curb extensions are a great option where the existing curb is too narrow to support trees and a sidewalk.

Planting spaces are constructed in the existing road, usually into an existing parking lane, or by converting the right most travel lane to a parking lane with curb extensions. The construction of curb extensions requires significantly more investment than tree wells. However, curb extensions can also have benefits beyond the urban forest such as a traffic calming measure to improve safety for all street users.

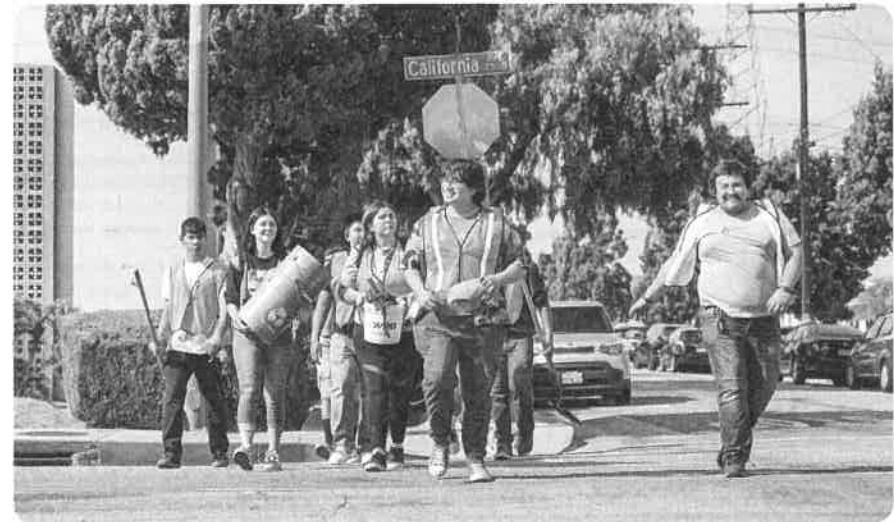
Similarly, center medians convert road space in the center median to landscaped space that can support tree canopy. Center medians are best suited for major arterial roads with an existing center turn lane, such as Pacific Boulevard. Medians also provide traffic calming benefits.

Finally, where more space cannot be created, it is worth analyzing whether existing plantable space is being used to the highest benefit. Existing planting sites that currently house palm trees, trees in poor condition, and/or trees that are significantly smaller than their planting size could feasibly support should be considered to be replaced with larger, more beneficial trees.

Tree Planting Site	Potential Locations	*Planting Cost Estimate
Vacant sites	See Vacant Sites Map	\$400
New tree wells	State Street Alameda Street	\$1,400
Curb Extensions	Near schools Gage Ave. - existing curb extensions but no landscaping	\$6,000 to \$20,000 per 6 x 20 ft
Medians	Pacific Boulevard Santa Fe Avenue Slauson Ave	\$15,000 to \$30,000 per 100 ft
Tree replacement	See Tree Replacement Map Residential Parkways	\$700

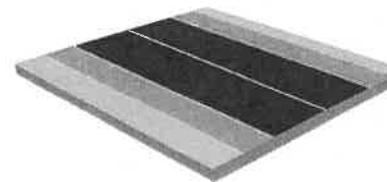
*Planting cost only, does not include establishment or maintenance care. Costs are highly variable.

Focusing on only the most cost effective sites will result in an inequitable urban forest that continues to leave some areas of Huntington Park with a lower than desired tree canopy.

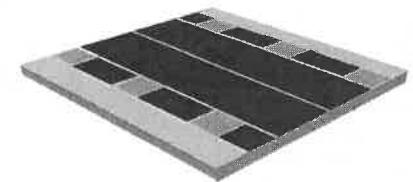




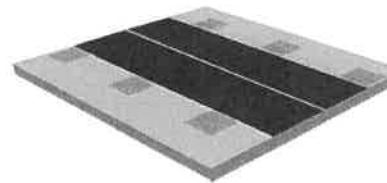
Creating More Plantable Space



Parkways, where they exist, require the least site preparation to plant vacant sites.



Curb Extensions are suitable for when there are no existing parkways and the sidewalk is too narrow to install tree wells.



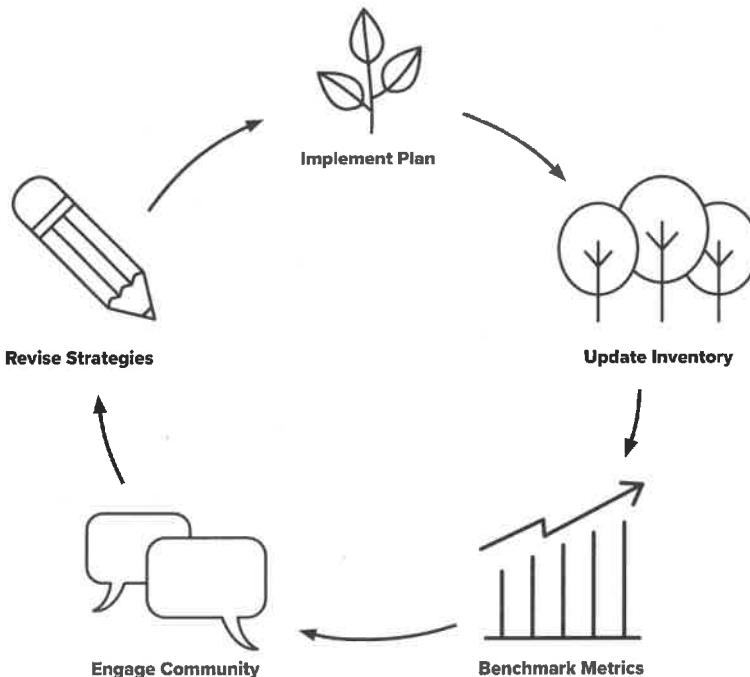
Tree Wells are best suited when there is no existing parkway and the sidewalk is at least 9 ft wide.



Medians are well suited for major arterials with center turn lanes.

Plan Review

The plan will need to be periodically updated to remain relevant to Huntington Park's circumstances and priorities. The plan should be reviewed and revised every 10 years. The review process should include benchmarking the progress of the urban forest through a comprehensive inventory of public trees and a canopy assessment based on the most recent available LiDAR data. The review process should also include meaningful public engagement that reflects the current priorities of community members regarding the urban forest to adjust the strategies of this plan.



The plan should be reviewed and revised with the steps outlined in the diagram every 10 years.

Evaluation

Ensuring progress towards the goals will require periodic benchmarking to monitor the state of the urban forest. As goals are primarily reported as canopy extent, measuring tree canopy over time for the city as a whole as well as by land use will be an important marker of progress. The first detailed canopy measurement for LA County was conducted in 2016 and is included as the baseline metrics for this report. Subsequent canopy mapping is planned and can be used to benchmark City canopy, and further analysis of this data can benchmark City canopy by land use.

Additionally, it will be important to collect detailed information about the public urban forest through regular tree inventories. This information should be used to benchmark species diversity, tree size and tree health. This information can be used to adjust planting and maintenance practices as needed.

Finally, community priorities should continue to be surveyed. Unlike other metrics, there is no 'goal' to benchmark against. Rather, as the plan is revised, it should continue to reflect the changes in priorities of the community.

Metric	Baseline	Target	Data Source
Total Tree Canopy	11%	20%	Canopy Assessment
Tree Canopy by Land Use	Schools Parks Right-of-way Residential Industrial Commercial	30% 30% 25% 20% 10% 15%	Canopy Assessment
Species Diversity	Most common species 9.1%	Most common species <10%	Tree Inventory
Tree Size		40% young trees	Tree Inventory
Tree Health	42% Good condition	=>90% Good condition	Tree Inventory
Community Priorities	-	-	Community Survey

Street Tree Planting Implementation Tools

STREET TREE PRIORITIZATION MAP

The Street Prioritization Map depicts which blocks on the Public Right-of-Way Tree Planting Priority Map are the highest priority to plant street trees based on criteria of existing canopy, planting size, and whether the block is in a high priority residential neighborhood. The map also shows vacant sites. It can be used to plan where planting initiatives should take place first.

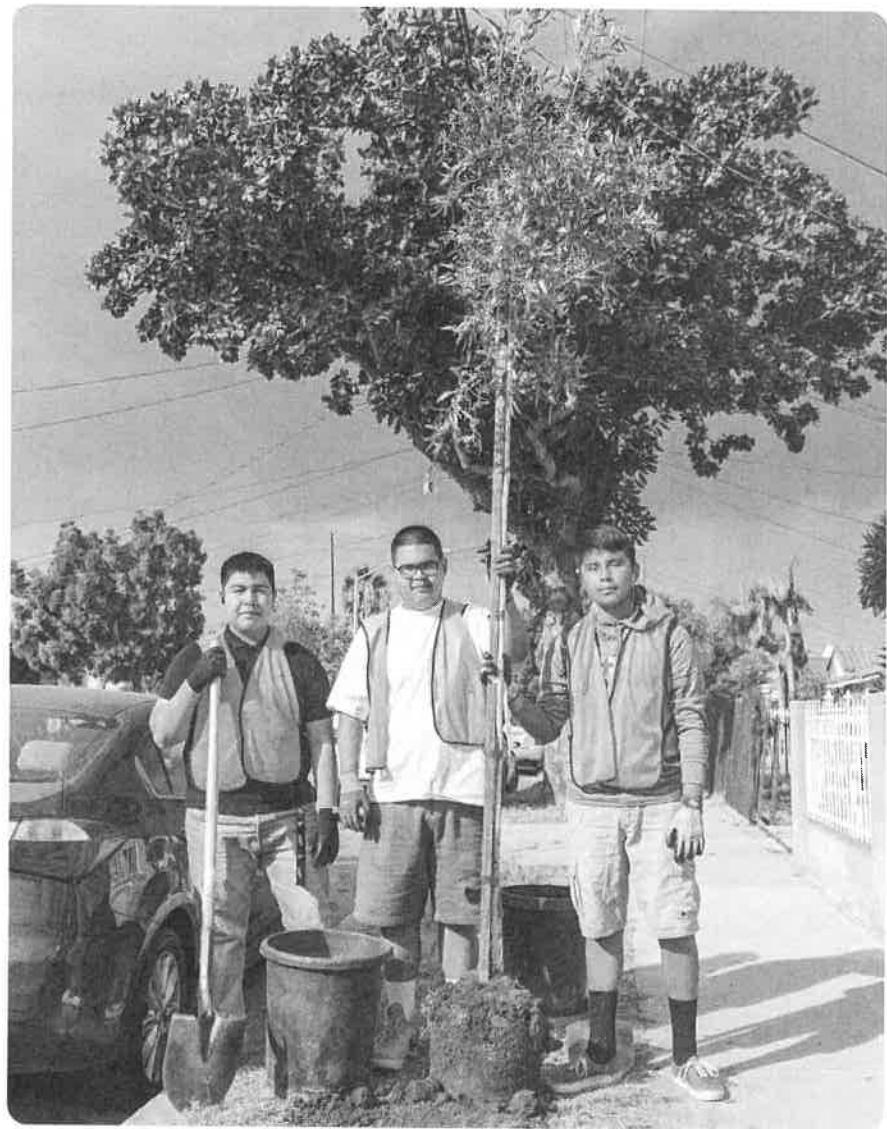
STREET TREE PLANTING MAP

The Street Tree Planting Map illustrates the size of planting sites along the public right-of-way in Huntington Park. The map can be used in conjunction with the Street Tree Palette to determine what species are suitable for planting locations. It also illustrates the location of utility wires above planting spaces, where data is available. Sites located under utility wires should be planted with trees approved by Southern California Edison (SCE) as marked in the Street Tree Palette.

STREET TREE PALETTE

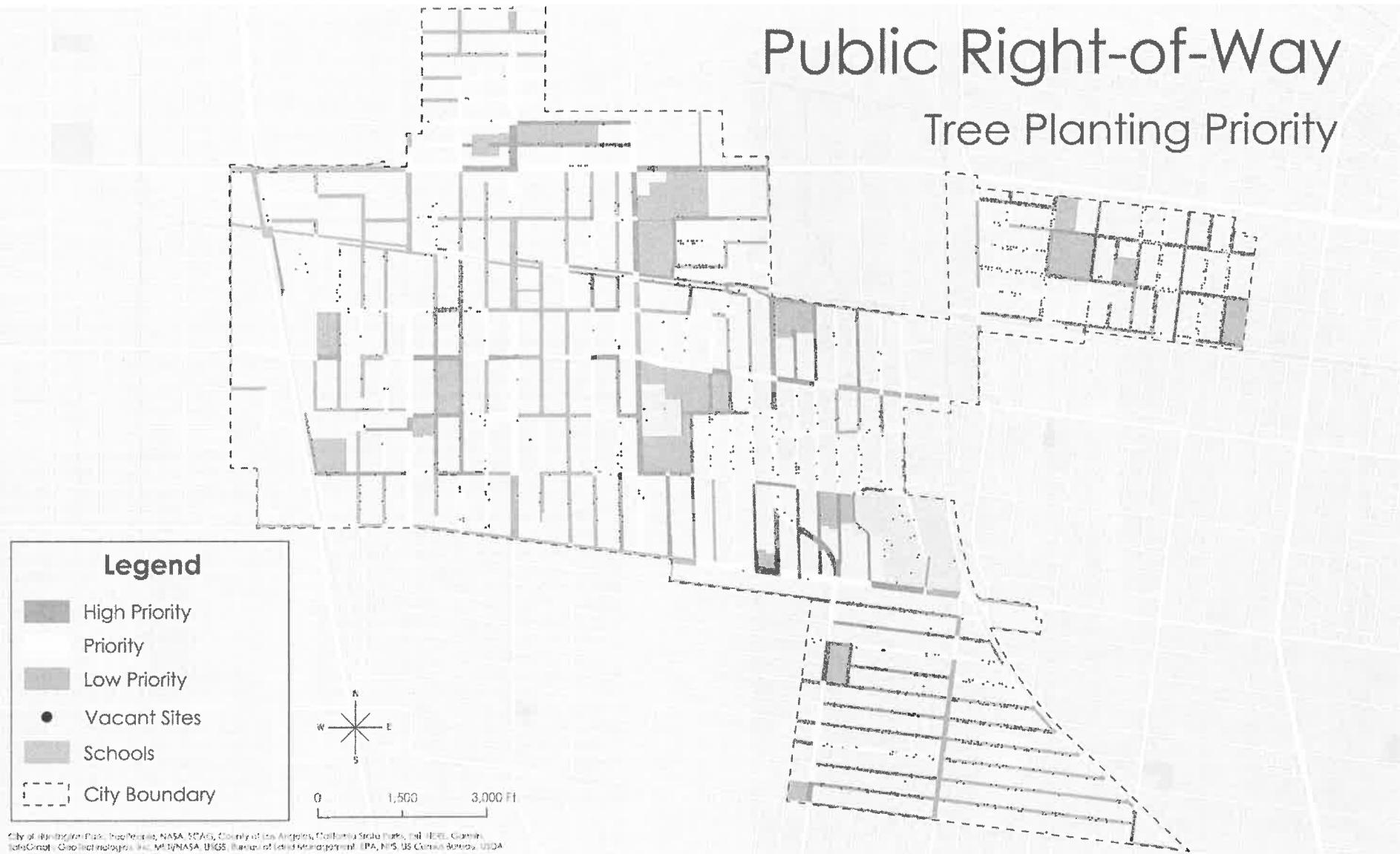
The Street Tree Palette is a list of recommended trees to plant along the public right-of-way in Huntington Park. Species are recommended based on suitability to Huntington Park climate, water requirements, and infrastructure compatibility, among other factors. The list is organized by recommended planting size for each tree. The list is color coded to match the planting sizes illustrated on the Street Tree Planting Map. Trees should be chosen corresponding to the plantable space of the site. Trees that require a larger plantable area than the site offers may damage infrastructure while trees that require a smaller plantable size for the site will not provide the most benefit the site can offer. For planting sizes where there are no native species or trees approved for utility wires, trees from one planting size smaller may be chosen to meet these criteria.

The Street Tree Palette is intended to be a living guide to street tree species selection. Over time, the palette may be updated in response to knowledge shared by those planting and tending to Huntington Park's street trees and local nursery availability. While some major characteristics relevant for street tree management are included here, urban forest stewards may consider a broader range of characteristics when making case-by-case management decisions.



Tree Planting in Huntington Park

Public Right-of-Way Tree Planting Priority



City of Huntington Beach, Huntington Beach Parks, NASA, SCAG, County of Los Angeles, California State Parks, and UEB, Gamm, GeoCint, GeoTect, Infoterra, Inc., MtnNASA, USGS, Bureau of Land Management, EPA, NPS, US Census Bureau, USDA

Tree Planting Guide

Majority Parkway Sizes



City of Huntington Park, TreePeople, SCAG, County of Los Angeles, California State Parks, Caltrans, Glamis
Safograph, Geo Technologies Inc., MET/NASA, USGS, Bureau of Land Management, EPA, NPS, US Census Bureau, USDA

Street Tree Palette

DATA DICTIONARY	
Parkway Size	Growing area measured from curb to sidewalk. This minimum is up to the discretion of the city's street tree inspector.
SCE Approved Tree	Utility-friendly tree species recommended by Southern California Edison for Coastal, Valley, Mountain & Desert regions.
Evergreen, Deciduous, Semi-deciduous	E - Evergreen. The tree has leaves year-round. D - Deciduous. All leaves lost in one season. S - Semi-deciduous. Most, but not all leaves lost.
Spacing	Distance from tree to tree, measured from center of trunk to the next trunk center.
Sunset Climate Zone	From the Sunset Western Garden Book. Zone 24 is the immediate coast, zones 21–23 are the L.A. Basin, zones 18–20 are the Valley.
Sun	S = full sun; P = part sun/part shade; Sh = shade
Water: Ratings from WUCOLS IV (Water Use Classification of Landscape Species) LA Basin = Sunset Climate Zones 22–24 Valley/Inland = Sunset Climate Zones 18–21	VL - Very low. Trees should not need water other than natural rainfall. Prolonged drought may require a deep watering once or twice if severe wilting is exhibited. L - Low. One deep watering per summer month, or every other month in dry season if needed. M - Moderate. Two deep waterings per summer month. Perhaps one deep watering in spring and fall. H - High. One deep watering per week in summer months. One deep watering every other dry season month. VH - Very High. The soil needs to be kept moist. These trees naturally occur in riparian zones - stream or lakeside.
Soil	C = Clay; L = Loam; S = Sand; WD = Well drained
Root Damage Potential	These ratings obtained from the Cal Poly Web site: selectree.calpoly.edu . L = Low; M = Moderate; H = High
Allergy Potential	These ratings (1–10) from Thomas Ogren's OPALS (Ogrens Plant Allergy Scale) System in Allergy Free Gardening. The increasing incidence of asthma and allergies in the Los Angeles area has prompted us to include this information. Some trees are now outlawed on school campuses because of their high allergy potential. In the flower, it is the male anther that produces pollen, the biggest allergy issue. Most flowers are complete, meaning they have both male and female parts. Some species, however, have flowers that are only male or female. These species have either separate male and female trees (dioecious - two houses), or they have those male-only and female-only flowers growing on the same tree (monoecious - one house, like corn), and yet others have separate male and female flowers and also some bisexual flowers. Over the years, male trees have been chosen for street trees and for campuses to avoid the mess of fruit drop from female trees. This has resulted in an increase in male trees, and therefore an increase in pollen. 1 = lowest rating, least allergenic pollen. 10 = highest rating. These trees are usually wind-pollinated or have very fine pollen grains. f = female; m = male; b = bisexual, having both male and female flowers
Growth Rate	S = Slow - up to 12"/year; M = Moderate - 24"/year; F = Fast - 36"/year; VF = Very fast - more than 36"/year

Scientific Name	Common Name	Parkway Size (ft)	SCE Approved Tree	California Native	Evergreen, Deciduous, Semi	Height x Width (ft)	Spacing (ft)	Sunset Climate Zone	Sun	Water-TA Basin	Water - Valley/ Inland	Soil	Root Damage Potential	Allergy Potential (Low 1 - High 10)	Growth Rate	Existing Percentage in Urban Forest	Notes	Vacant Planting Sites
<i>Cercis canadensis</i>	Eastern redbud	3	x		D	25-35 x 25-35	25-30	18-20	S-P	M	M	C,L,S	L	5	F	0.1%	Pink flowers. Yellow fall color. 'Forest Pansy' has red-purple leaves.	66
<i>Cercis occidentalis</i>	Western redbud	3	x	x	D	15-25 x 10-25	25-30	18-24	S-P	L	L	C,L,S	L	5	M-F	0.1%	Often multi-trunk. Magenta flowers, seed pods. Yellow fall color. Rounded leaves.	
<i>Eriobotrya deflexa</i>	Bronze loquat	3	x		E	25-30 x 25-30	25-30	18-24	S-P	M	M	C,L,S	L	3	F	0.3%	White fragrant flowers Dec-March. 5% non-edible fruit. Best with moist soil.	
<i>Lagerstroemia indica</i> and cultivars	Crape myrtle	3	x		D	25 x 25	25-30	18-21	S	M	M	C,L,S	L	5	M	6.9%	Orange fall color. Indian cultivars resist mildew, zones 22-24. Many flower colors.	
<i>Rhaphiolepis x 'Montic'</i>	Majestic Beauty Indian hawthorne	3	x		E	15-25 x 8-10	15-20	18-24	S-P	M	M	WD C,L,S	L	4	M	0.2%	A large shrub with pink flowers. Issues of fire blight, aphids and root rot.	
<i>Chionanthus retusus</i>	Chinese fringe tree	3			D	20 x 20	25-30	18-24	S	M	M	C,L	L	1f 10 m	M	0.1%	White, fringe flowers June-July. Males, larger flowers. Yellow fall color.	
<i>Melaleuca citrina</i> (<i>Callistemon citrinus</i>)	Lemon bottle brush	3			E	25 x 20	25	18-24	S-P	L	L	C,L,S	L	9	F	0.8%	Red flowers attract hummingbirds. Lemon-scented leaves.	
<i>Photinia x fraseri</i>	Photinia, Fraser's photinia	3			E	10-15 x 12-20	25-30	18-24	S	M	M	C,L,S	L	4	M-F	0%	White spring flowers. Red new leaves. No berries. Susceptible to aphids.	
<i>Tristaniopsis (Tristani) laurina</i>	Swamp myrtle, water gum	3			E	20-35 x 15-30	20-25	19-24	S-P	M	M	C,L,S	L	5	S	0.4%	Slow grower. Yellow flowers. Narrow leaves. Shaggy bark. Prefers moist soil.	

Scientific Name	Common Name	Parkway Size (ft)	SCE Approved Tree	California Native	Evergreen, Deciduous, Semi	Height x Width (ft)	Spacing (ft)	Sunset Climate Zone	Sun	Water-LA Basin	Water - Valley/ Inland	Soil	Root Damage Potential	Allergy Potential (Low 1 - High 10)	Growth Rate	Existing Percentage in Urban Forest	Notes	Vacant Planting Sites
<i>Bauhinia x blakeana</i>	Hong Kong orchid tree	4			S	20-40 x 20-25	20	19,21 23,24	S-P	M	M	WD L,S	L	4	S-M	0%	Fragrant 5-6" pink flowers in bloom fall to spring! No fruit. Butterfly-shaped leaves.	376
<i>Bauhinia variegata 'Candida'</i>	White orchid tree	4			S	20-25 x 15-20	25-30	18-24	S-P	M	M	L,S	L	4	S-M	0%	Semi-deciduous mid-winter. White, lightly fragrant flowers Jan-April.	
<i>x Chitalpa tashkentensis</i>	Chitalpa	4			D	20-35 x 20-30	25-30	18-24	S-P	L	L	L,S	L	6	F	0.1%	Large pink trumpet flowers. Stake for a few years. Aphids on new growth.	
<i>Eriobotrya deflexa 'Coppertone'</i>	Bronze Loquat	4	x		E	15-25 x 15-25	15	8-24	S-P	M	M	C,L,S	L	2	F	0.01%	Showy, white spring flowers. Copper-colored new growth.	
<i>Lyonia ferruginea</i> <i>floribundus</i> ssp. <i>asplenifolius</i>	Santa Cruz Island ironwood, Catalina	4		x	E	30-60 x 20-40	30-35	19-24	S-P	L	L	WD L,S	M	4	M	0%	Red, peeling bark. White flowers. Needs excellent drainage. Great near the coast.	
<i>Metaleuca saligna</i> <i>(Callistemon salignus)</i>	White bottle brush	4			E	25 x 15	25-30	18-24	S	L	?	C,L,S	L	9	F	0%	Peeling bark. Cream flowers attract hummingbirds. Dense canopy.	
<i>Podocarpus henkelii</i>	Long leaf yellow wood	4			E	25-50 x 15-20	25	18-24	S-P	M	M	WD C,L,S	L	1f 9 m	S-F	0%	Long, drooping linear leaves. Separate male and female trees. Red flaky bark.	
<i>Podocarpus macrophyllus</i>	Yew pine	4			E	20-50 x 15-40	25-30	18-24	P	M	M	C,L,S	L	1f 9 m	M	0.1%	Like <i>Afrocapus falcatus</i> , but wider, longer leaves held upright. Red edible fruits.	
<i>Prunus illicifolia</i> ssp. <i>lyoni</i>	Catalina cherry	4		x	E	25-35 x 20-30	30-35	18-24	S-P	VL	VL	C,L,S	L	6	M	0%	White spring flowers. Edible fruit can be a litter issue.	
<i>Stenocarpus sinuatus</i>	Firewheel tree	4			E	20-30 x 8-12	25-30	16-17 20-24	S-P	M	M	C,L,S	L	1	S-M	0%		

Scientific Name	Common Name	Parkway Size (ft)	SCB Approved Tree	California Native	Evergreen, Deciduous, Semi	Height x Width (ft)	Spacing (ft)	Sunset Climate Zone	Sun	Water-LA Basin	Water - Valley/ Inland	Soil	Root Damage Potential	Allergy Potential (Low 1 - High 10)	Growth Rate	Existing Percentage in Urban Forest	Notes	Vacant Planting Sites
<i>Arbutus 'Marina'</i>	Marina strawberry tree	5	x		E	25-40 x 25-40	35-40	18-24	S-P	L	M	C,L,S	L	3	S-M	0%	Red peeling bark. Red 1" round, edible fruit. White-pink bell-shaped flowers.	770
<i>Handroanthus impetiginosus</i> (<i>Tabebuia impetiginosa</i>)	Pink trumpet tree	5	x		D	30-50 x 30-40	30-35	20-24	S	M	M	WD C,L,S	M	5	S-M	0.2%	Pink trumpet flowers in late winter/early spring before the leaves.	
<i>Agonis flexuosa</i>	Peppermint tree	5			E	25-35 x 15-40	35-40	20-24	S-P	L	L	C,L,S	M	6	M-F	0.1%	Weeping branches. 6" peppermint scented leaves. White flowers in June.	
<i>Bauhinia variegata</i> (<i>Bauhinia purpurea</i>)	Purple orchid tree	5			S	20-35 x 15-20	25-30	18-24	S-P	M	M	WD L,S	L	4	S-M	0.3%	Semi-deciduous mid-winter. Lightly fragrant purple/pink flowers Jan-April.	
<i>Celtis reticulata</i> (<i>C. laevigata</i> var. <i>reticulata</i>)	Western hackberry netleaf hackberry	5			D	25-35 x 25-30	25-30	18-24	S	L	VL	L,S	M	8	M-F	0%	Needs lots of water to establish. Birds love fruits. Best in climate zones 18-21.	
<i>Fraxinus angustifolia</i> (<i>oxycarpa</i>) 'Raywood' or 'Fan Tex'	Raywood ash	5			D	35-50 x 20-30	30-35	18-24	S-P	M	M	C,L,S	M	1	M	0%	Seedless and smog tolerant. Purple-red fall color. Small leaflets give refined look. "Fantex" may lack dieback tendency of "Raywood."	
<i>Geijera parviflora</i>	Australian willow	5			E	40 x 25	30-35	18-24	S	L	M	WD C,L,S	L	6	M-F	4.3%	Low maintenance. Deep roots. Pest-free. Drooping, willow-like, thick leaves.	
<i>Ginkgo biloba</i> (Male only)	Ginkgo, maidenhair tree	5			D	35-80 x 20-60	30-35	18-24	S-P	M	M	C,L,S	M	7	S-M	0%	Smog tolerant. Summer water till 10-20' tall. Yellow fall color. Long-lived.	
<i>Laurus nobilis</i>	Sweet bay	5			E	40 x 30	25-30	18-24	S-P	L	L	C,L,S	M	2 f 9 m	S-M	0.1%	Culinary. Multi-trunk. Scale, psyllids. 'Saratoga' - 25' single trunk, psyllid-resist.	
<i>Lophostemon confertus</i> (<i>Tristania conferta</i>)	Brisbane box	5			E	30-45 x 20-40	30-35	19-24	S-P	M	M	C,L,S	M	5	M-F	6.6%	Red, peeling bark. White flowers. Not for windy areas. Smog tolerant.	
<i>Macadamia integrifolia</i>	Smoothshell macadamia	5			E	25-30 x 15-20	30-35	19-24	S	M	M	L,S	M	3	M	0%	White pendulous flowers. Edible nuts late fall to May. Best near the coast.	
<i>Melaleuca linariifolia</i>	Flaxleaf paperbark	5			E	30 x 30	30-35	18-23	S-P	L	L	C,L,S	L	7	F	0.1%	White flaky bark. Small white summer flowers. Small, narrow leaves.	
<i>Melaleuca styphelioides</i>	Prickly paperbark	5			E	20-45 x 20-35	25	18-24	S-P	L	M	C,L,S	L	9	F	0%	Spongy tan to brown peeling bark. White spring flowers. Stiff prickly tipped leaves.	

Scientific Name	Common Name	Parkway Size (ft)	SCE Approved Tree	California Native	Evergreen, Deciduous, Semi	Height x Width (ft)	Spacing (ft)	Sunset Climate Zone	Sun	Water-LA Basin	Water - Valley/ Inland	Soil	Root Damage Potential	Allergy Potential (Low 1 - High 10)	Growth Rate	Existing Percentage in Urban Forest	Notes	Vacant Planting Sites
<i>Parkinsonia 'Desert Museum'</i>	Desert Museum palo verde	5			D	30 x 30	25-30	18-24	S	VL	L	WD L,S	L	6	F	0%	Yellow flowers attract bees. Light, airy canopy cover and smooth green bark.	770
<i>Melaleuca viminalis</i> (<i>Callistemon viminalis</i>)	Weeping bottle brush	5			E	25 x 20	25-30	14-24	S-P	L	M	C,L,S	L	9	F	0.1%	Red flowers attract butterflies and hummingbirds. Pendulous branches.	
<i>Metrosideros excelsus</i>	New Zealand Christmas tree	5			E	30 x 30	25-30	20-24	S-P	M	M	L,S	M	6	S	0%	Red flowers May-July. White leaf underside. Aerial roots. Smog tolerant.	
<i>Pistacia chinensis</i>	Chinese pistache	5			D	60 x 50	35-40	18-23	S	M	M	WD C,L,S	L	1f 8 m	M	0.4%	Scarlet & orange fall color. Round 1-1½" fruit is red, then blue.	
<i>Searsia (Rhus) lancea</i>	African sumac	5			E	30 x 30	30-35	18-24	S-P	L	L	C,L,S	L	7 f 10 m	M	0%	Rough cinnamon bark. Heat/wind tolerant. Suckers in youth. No pests.	

Scientific Name	Common Name	Parklay Size (ft)	SC6 Approved Tree	California Native	Evergreen, Deciduous, Semi	Height x Width (ft)	Spacing (ft)	Subset Climate Zone	Site	Water-LA Basin	Water-Valley/Inland	Soil	Root Damage Potential	Allergy Potential (Low-1 to High-10)	Growth Rate	Existing Percentage in Urban Forest	Notes	Vacant Planting Sites
<i>Chilopsis linearis</i>	Desert willow	6	x	x	D	15-40 x 15-40	30-35	18-23	S	VL	L	WD, L,S	L	5	M-F	0%	Long-blooming fragrant, pink trumpet flowers. Attracts hummingbirds.	95
<i>Jacaranda mimosifolia</i>	Jacaranda	6	x		D to S	25-40 x 25-40	35-40	18-24	S	M	M	L,S	L	4	M	2.2%	Purple flowers April-Sept. Lots of leaf/flower litter. Poor bloom at coast.	
<i>Melaleuca (quinquenervia)</i>	Cajeput tree	6			E	20-40 x 15-30	30-35	20-24	S-P	L	M	C,L,S	L	7	M	0.5%	White, spongy peeling bark. Summer-fall white flowers. Weeping habit.	
<i>Pinus canariensis</i>	Canary Island pine	7			E	65-80 x 30-40	35-40	18-24	S-P	L	M	L,S	M	4	F	10.0%	Smog tolerant. Tall narrow pine. 9-12" weeping needles. 4-9" cones.	
<i>Afrocarpos falcatus (Podocarpus gracilior)</i>	African fern pine, fern pine	8			E	60 x 45	30-35	18-24	S-P	M	M	C,L,S	L	1f 9m	S-M	4.4%	1-2" narrow leaves, very little leaf litter. Pest/disease-free. Lawn watering ok.	
<i>Celtis australis</i>	European hackberry	7			D	25-70 x 25-40	35-40	8-16, 18-20	S-P	M	M	C,L,S	L	8	M	0%	Birds love fruits.	
<i>Calocedrus decurrens</i>	Incense cedar	8		x	E	75-90 x 40	30-35	18-24	S-P	M	M	C,L,S	M	8	S-M	0.1%	Columnar conifer. Fragrant leaves. Tolerant of heat and poor soils.	
<i>Pinus brutia var. eldarica</i>	Eldarica pine, Afghan pine, Mondell pine	8			E	65 x 30	35-40	18-24	S-P	VL	L	C,L,S	M	4	F	0%	5-6" dark green needles. For desert or coast. "Christmas tree" shape.	
<i>Pinus halepensis</i>	Aleppo pine	8			E	30-65 x 45	35-40	18-24	S-P	L	L	C,L,S	M	4	M-F	0.7%	Light green, 2½-4" soft needles. Poor soil and heat ok. Susceptible to mites.	
<i>Pinus potula</i>	Jetecote pine, Mexican weeping pine	8			E	40-80 x 30-50	35-40	18-24	S-P	M	M	L,S	M	4	F-VF	0%	Graceful, weeping 12" needles. Can become chlorotic. Great at the coast.	
<i>Pinus taeda</i>	Indian longleaf pine	7+			E	60-80 x 30-40	35-40	5-9, 12-24	S-P	M	M	L,S	M	4	MF-F	0%	Heat and drought-tolerant. Light green needles. Attracts birds and squirrels.	
<i>Olea europaea</i>	Olive (fruitless only)	6-8			E	30 x 30	25-30	18-24	S	L	L	WD, C,L,S	M	10	M	0.2%	Grey-green linear leaves. Round to vase-shaped canopy. Swan Hill = no pollen.	
<i>Quillaja saponaria</i>	Soapbark tree	6-8			E	25-60 x 10-35	30-35	18-24	S-P	L	?	WD, C,L,S	L	4	S	0%	White flowers, better with water. Bark is toxic if eaten. Weeping branches.	
<i>Umbellularia californica</i>	California bay laurel, California laurel	6-8		x	E	25-75 x 20-60	35-40	18-24	P-Sh	L	M	C,L,S	M	8	S-M	0.4%	Strong scented leaves ok for cooking. More shade/water needed inland.	

Scientific Name	Common Name	Parkway Size (ft)	SCE Approved Tree	California Native	Evergreen, Deciduous, Semi	Height x Width (ft)	Spacing (ft)	Sunset Climate Zone	Sun	Water-LA Basin	Water-Valley/Inland	Soil	Root Damage Potential	Allergy Potential (Low 1 - High 10)	Growth Rate	Existing Percentage in Urban Forest	Notes	Vacant Planting Sites
<i>Araucaria heterophylla</i> (<i>Araucaria excelsa</i>)	Norfolk Island pine, star pine	8+			E	100 x 60	30-35	21-24	S-P	M	M	C,L,S	M	8	M	0.1%	Not a pine. Large and symmetrical. Cones fall apart as they mature. Single trunk only.	749
<i>Cedrus atlantica</i>	Blue Atlas cedar	8+			E	40-60 x 30-40	35-40	18-23	S-P	M	M	C,L,S	M	2	S-M	0.2%	Conifer. Stiff branches; short ¾-1" stiff needles. 'Glauca' is a blue cultivar.	
<i>Cedrus deodara</i>	Deodar cedar	8+			E	60-80 x 30-50	35-40	18-24	S-P	L	M	C,L,S	M	1f, 3b 5m	F	0.1%	Conifer. Soft 1-2" needles. Drooping leader, low sweeping branches.	
<i>Cedrus libani</i>	Cedar of Lebanon	8+			E	60-80 x 30-50	35-40	18-24	S-P	L	M	C,L,S	L	2	S	0%	Conifer. Irregular crown with long branches and short ¼-1¼" needles.	
<i>Cinnamomum camphora</i>	Camphor	8+			E	50 x 60	35-40	18-24	S-P	M	M	WD C,L,S	H	8	M	3.1%	Camphor scented leaves. Massive tree. Susceptible to Fusarium dieback. Recommended for one-on-one replacement.	
<i>Pinus pinea</i>	Italian stone pine	8+			E	40-80 x 30-50	35-40	18-24	S-P	L	L	L,S	M	4	M-F	0.2%	Massive, broad-canopied tree. Great at the coast/valleys. Edible pine nuts.	
<i>Quercus agrifolia</i>	Coast live oak	8+		x	E	20-70 x 30-85	35-40	18-24	S-P	VL	L	WD C,L,S	M-H	9	M	0.6%	No lawn watering. The most widely used oak for southern CA.	
<i>Quercus engelmannii</i>	Engelmann oak	8+		x	S	60-70 x 80-120	35-40	7-9, 14-21	S-P	L	L	L,S,C	M	7	M	0%	Thick trunks covered in furrowed grayish-brown bark support a low, broad canopy of leathery bluish-gray leaves with smooth, wavy edges.	
<i>Quercus ilex</i>	Holly oak	8+		x	E	40-60 x 30-60	35-40	4-24	S-P	M	M	L,S,C	L	7	M	0.02%	Umbrella-shaped canopy. Underside of leaf is silvery-white.	
<i>Quercus suber</i>	Cork oak	8+				50-70 x 50-70	35-40	5-16, 18-24	S-P	L	L	L,S,C	M	7	M-F	0.01%	Underside of leaf is light gray. Typical spring leaf drop. Bark is the source of commercial cork.	
<i>Tipuana tipu</i>	Tipu	8+			S	50 x 50	35-40	18-24	S-P	L	M	C,L,S	M	3	M-F	0.6%	Yellow-orange flowers June-July. Fast. Early pruning needed. Best with heat.	
<i>Pinus torreyana</i>	Torrey pine	10		x	E	40-60 x 15-30	35-40	18-24	S-P	L	M	C,L,S	M	4	F	0%	8-13" dark gray-green needles. Open habit. OK coastal or high desert.	



Best Management Practices

All tree related practices shall adhere to the International Society of Arboriculture and ANSI A300 standards as outlined in their best management practices or publications.

PLANTING

Tree planting species selection and location should conform to the street tree palette and the street tree map included in this plan.

Materials: All trees should be at least 24 in box size, or 15 gallon for grant funded projects, at time of planting. Trees may be staked with 2 in diameter untreated wood stakes with no cross braces. Tree ties should be tied in a figure eight to support the tree to the stakes. Mulch (untreated, 0.5 in to 1 in size) should be applied to an area two times the diameter of the root ball with 2 in to 4 in depth. Linear root control barriers may be used for trees planted along the sidewalk, on the sidewalk facing side only. Root control barriers that encircle the tree should not be used. Mower guards should be used for trees surrounded by turf that requires regular mowing. Tree grates should be installed at grade where the sidewalk is less than 8 ft to reduce the risk of tripping.

Site Preparation: All debris, wood chips, pavement, concrete and rocks should be removed from the planting pit to a depth in line with the size of the root ball. In sites with turf grass, the turf must be kept at least one foot from the tree. In sites with unsuitable soils to facilitate healthy tree growth, alternative soils may need to be approved.

Planting: Dig a flat bottomed hole as deep as the root ball and two to three times the width. Remove the tree from the container and cut away any circling roots. Fill the hole with the original soil (unless alternative soils have been deemed necessary), gently packing and applying water throughout. Remove the nursery stakes and install stakes at the edges of the root ball, driven 2 ft into the ground and secured to the tree with two tree ties in a figure eight. Build a watering berm out of mulch 3 to 4 in high at the edge of the root ball in areas without irrigation. Mulch around the root ball, staying at least 6 in away from the trunk. Fill the berm with 15 to 20 gallons of water.

REMOVAL

Public trees should only be removed when there is a demonstrated need in line with local policy. Demonstrated needs may include death of the tree, presence of pests, excessive risk or damage posed by the tree, or an undesirable species (e.g. palm trees). Public trees should not be removed for litter, personal preference, or conflicts that may be solved through other feasible means. Trees that are removed must be done so in a way that mitigates damage to neighboring trees. This includes considering if tree branches are intertwined and if roots are intertwined when removing stumps. Stumps should be removed by grinding the stump and the roots to at least 24 in soil depth and removed.

WOOD RECYCLING

Wood from removed public trees should be repurposed for their highest and best use, including habitat, art, durable products, or lumber. Wood not able to be repurposed should be converted into biomass such as mulch, compost, or feedstock. City capital projects should consider the use of urban wood to create a market for reclaimed lumber. More information on recommended urban wood uses and standards is available from the Urban, Salvaged or Reclaimed Woods Network.

INSPECTIONS

Inspections should be performed every four years as part of the regular grid-pruning cycle. These regular inspections should be Level 1: Limited Visual Assessments according to ISA standards. This level of assessment is conducted to identify high and extreme risk trees. Some elements that should be inspected in a routine Level 1 inspection include:

- Leaning Trees
- Root problems
- Multiple Trunks
- Decay
- Cracks in trunks or branches
- Weak, Broken or dead branches
- Pests

Trees that are flagged as high or extreme risk may be recommended for a follow-up Level 2: Basic Assessment and/or Level 3: Advanced Assessment inspection. A Level 2 inspection includes a more detailed account of tree condition including site factors, tree health, load factors, tree defects, and risk categorizations. Level 3 inspections are used to understand conditions of a tree that cannot be identified visually through specialized tests and is typically reserved only for high-value trees.

PRUNING

The appropriate type of pruning based on the tree and intended goal should be employed in each situation. Trees should ideally be pruned during the fall and winter months, when they are dormant. There are seven accepted methods of pruning trees listed below. Each method is described in depth in the ANSI 3000 (Part 1) Pruning and ISA Best Management Practices Pruning standards (see Resources chapter for more information).

Pruning should be carried out as needed, regardless of the time that has lapsed between the last pruning event. Deciduous trees should be pruned when they are dormant. No specimens, with the exception of native oaks and certain fruit trees, should be pruned in the summertime. If pruning must occur during the summer for whatever reason, only specimens scheduled for crown raises, rather than crown thins/cleans, should be scheduled.

In all cases, whether pruning after 2 or 10 years, no more than 25% of the living volume (this excludes dead, broken, or blighted tissues) shall be removed during a single pruning event. Discretion should be exercised on the necessity of a pruning event on the ground. When pruning is deemed necessary, remove only enough volume to achieve the specified objective (i.e. pedestrian/vehicle clearance, training prune, utility clearance, hazard mitigation).

GRID TRIM CYCLE

Pruning should be conducted routinely as part of the three-year grid trimming cycle, as well as between prunings as deemed necessary by inspection to mitigate tree risk or improve tree structure. A three-year cycle is within industry standards and is considered sufficient for protecting the health of trees while also maintaining tree condition to avoid nuisances and damage to resident property.

Permitted Actions:

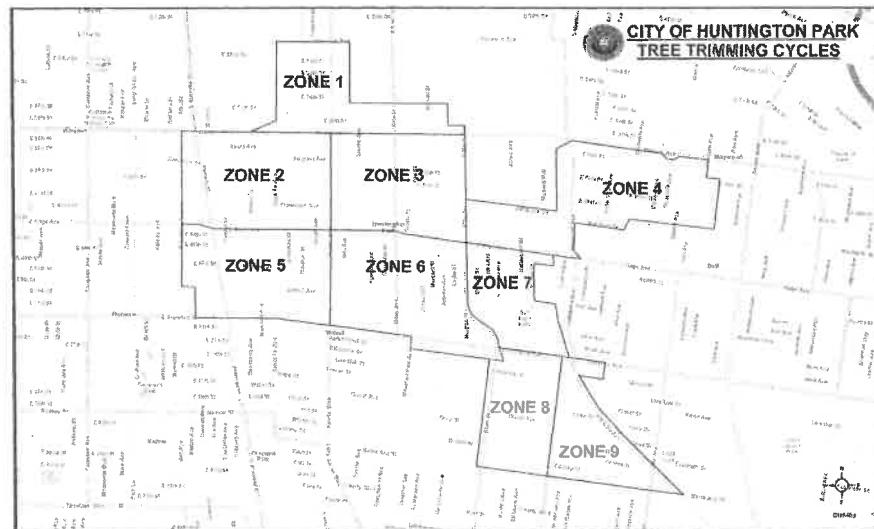
- Structural Pruning: Pruning for your trees
- Crown Cleaning: Recommended pruning for mature trees to remove dead, diseased and broken branches only
- Crown Thinning: Reducing crown density by removing no more than 25% of live foliage
- Crown Raising: Creating vertical clearance by selective removal of low branches
- Crown Restoration: Removal of branches, sprouts and stubs from topped trees
- Crown Reduction: Decreasing the height and spread of a tree
- Utility Pruning: Reducing growth near utility lines

Prohibited Actions:

- Excessive Pruning
- Topping
- Actions that could lead to the death of tree including cutting, pruning, over-watering, unauthorized relocation of a tree, or structurally modifying the ground within the dripline area of the tree

Best Management Practices Resources

HUNTINGTON PARK GRID CYCLE MAP



RESOURCES

Detailed best management practices can be found in the ANSI 3000 standards which are industry consensus standards developed by the Tree Care Industry Association. Additionally, the International Society of Arborists publishes Best Management Practices manuals with industry standard guidance.



The Tree Care Industry Association and the International Society of Arboriculture publish industry standard tree care resources.



Additional Information

Engagement Evaluation

In order to evaluate the effectiveness of the community engagement workshops, participant observation of the workshop and conversational interviews with the community members that attended were conducted. Overall, the workshops were very successful. Residents felt that they learned valuable information from the presentation and found completing the activity packets fun while also causing them to think carefully about their answers. The only critique on the activity packets was that the stickers were difficult to deal with logically. Providing a tablet option at similar events in the future could address the issue.

Participants also expressed that they wished more community members were able to attend the workshops. The people that were interviewed believed that others would benefit from learning about the urban forest and how it could change in Huntington Park. The tree inventory data was important to collect before the workshop because residents appreciated the data and are excited that the inventory will help more trees to be planted. Hosting more events on these topics to allow community members to engage with one another and learn more about urban forestry in Huntington Park would be valuable. Especially because the workshops helped community members to feel that their opinions were valued and that their city cared about them, since they knew that Huntington Park was collaborating with TreePeople to put them on. Strategies used in the development of Urban Forest Management Plans for other cities that could strengthen community engagement in the plan development process include the formation of a community advisory committee or neighborhood ambassador program that facilitates resident-led community engagement and education.

“...doing this, you change the aspects of how you think, oh, they do care. Okay. They have, they do want to know what we think and what we want from the city.”

“I work at the school with children and I’m the gardening club leader. Yeah, so our campus has zero trees, like, nothing. And so I was like, I definitely want to come and like, try to get one and bring it back for the kids.”

“I liked that they had a map, kind of showing exactly... what areas you want to focus on and it actually allows the community to get informed on why we need trees in our community, right?”

“It’s good that you get the feedback, that you’re able to, that you’re interested to know what the community of the residents feels.”

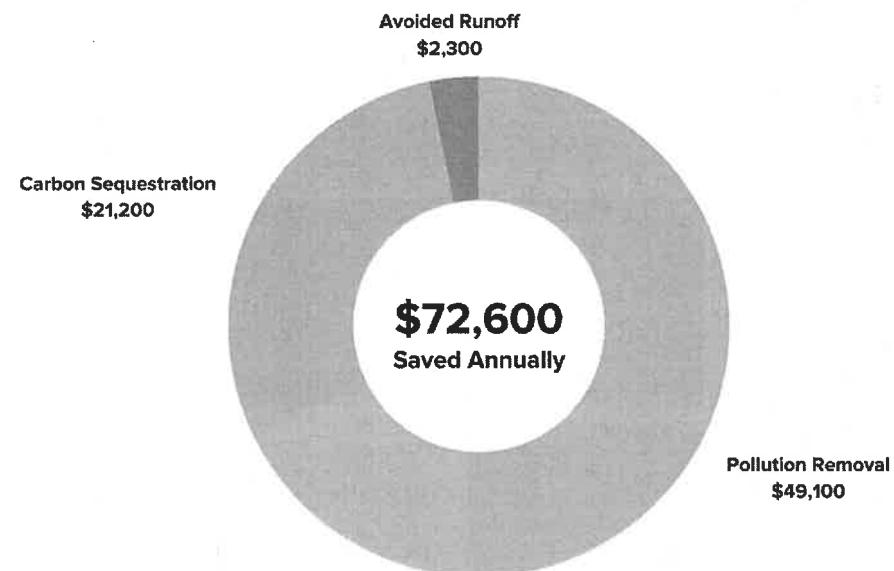
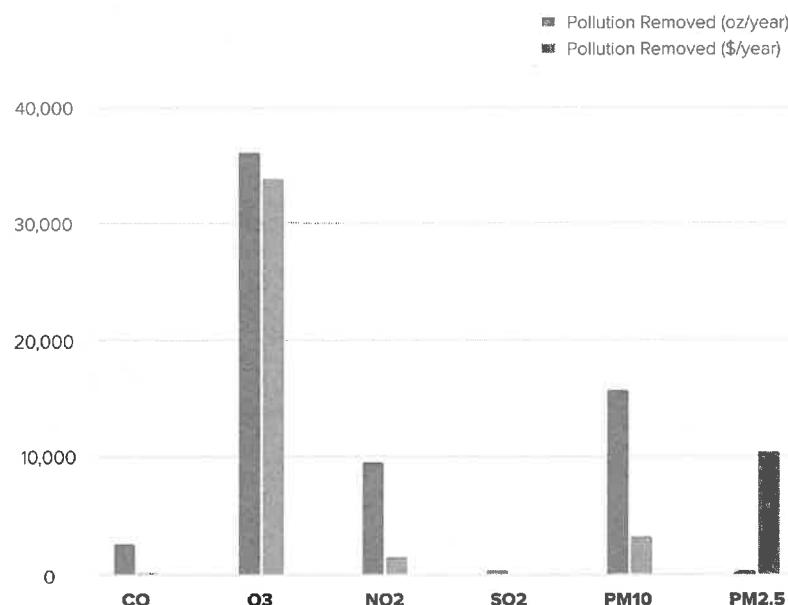
Quantified Ecosystem Services

Certain benefits of the urban forest can be quantified as both metrics and economic value. i-Tree Eco is an industry standard tool that uses tree inventory data to calculate ecosystem services and value to the community. i-Tree uses standard measures of ecosystem services, as well as a standard dollar value for these services and applies them to the urban forest based on the size and species of trees. Species and DBH are required variables, while several supplementary variables are available to provide additional information for the calculation. Based on the information available in the public tree inventory, species and DBH were used as inputs for the analysis. The results are a reflection of the inventory as a whole and does not account for or assess the distribution of trees throughout the community.

i-Tree quantifies the annual benefits of carbon sequestration, pollution removal, and avoided runoff. Together, these contribute to the overall "functional value" of the urban forest in Huntington Park, which is estimated at \$72,600 per year. Among these services, pollution removal is the most economically valuable, generating an annual value of \$49,100 and removing approximately 2 tons of pollutants per year. Carbon sequestration contributes an estimated value of \$21,200 in annual savings, with a gross annual sequestration of approximately 125 tons. Additionally, avoided runoff adds an additional estimated value of \$2,300 in annual savings, preventing the runoff of approximately 260 thousand gallons of water per year. Strategies to improve pollution removal by the urban forest include increasing the number of healthy trees, sustaining large trees, and using long-lived, low maintenance trees.

In addition, i-Tree provides an assessment of the replacement value associated with the urban forest, indicating the cost of replacing each tree with a comparable one. The estimated replacement value for Huntington Park's urban forest stands at \$23.6 million. This significant figure underscores the significance of preserving the current urban forest and preventing the need for tree replacement. It also highlights the value of nurturing mature trees, as they are more costly to replace and offer greater benefits compared to their younger counterparts.

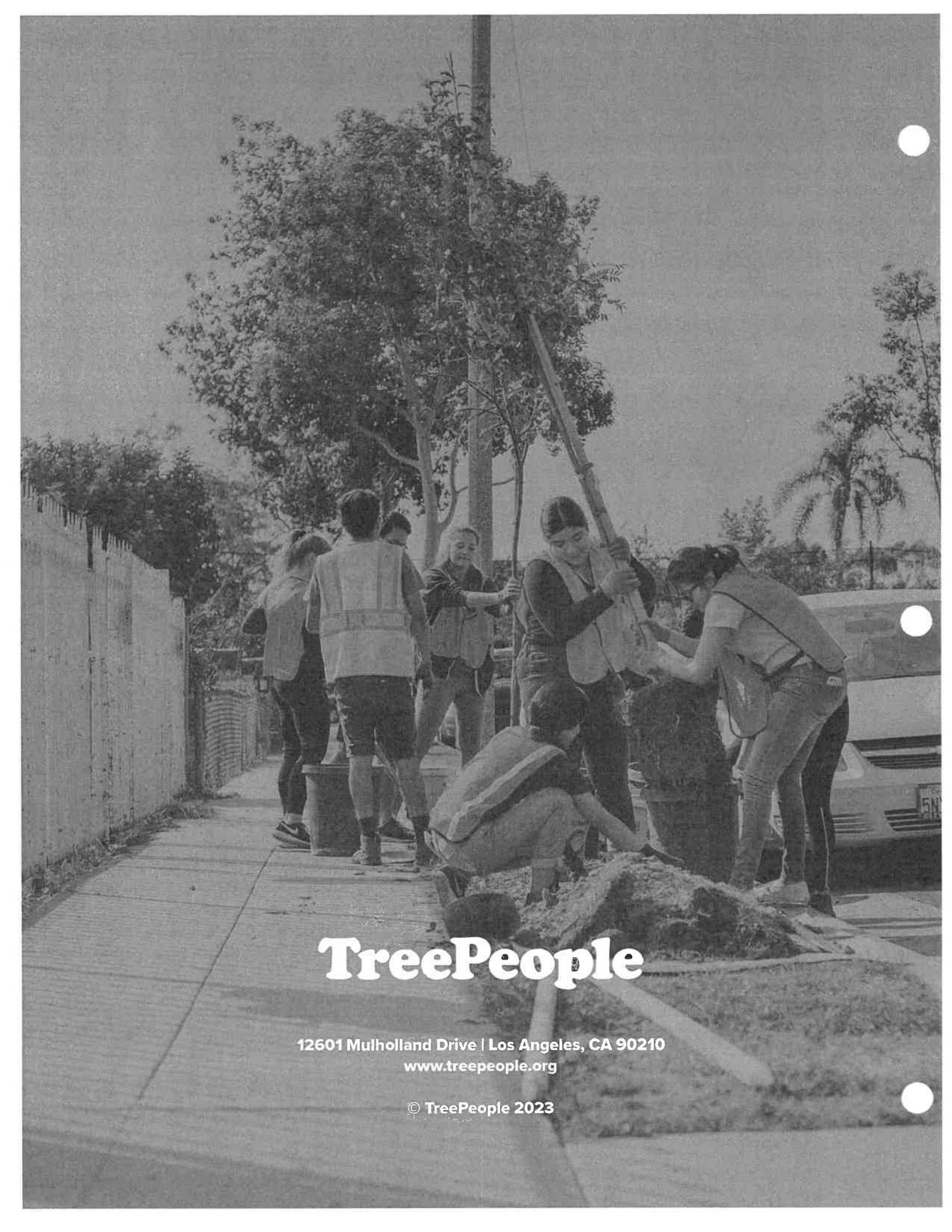
While not all benefits provided by the tree canopy can be quantified, they still hold significant value for the community. The economic estimation of these benefits is an understatement, as it fails to consider the social value attributed to trees.



Appendix

Yard Trees in Huntington Park





TreePeople

12601 Mulholland Drive | Los Angeles, CA 90210
www.treepeople.org

© TreePeople 2023

ATTACHMENT NO. 2

RESOLUTION NO. 2024-XX

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF HUNTINGTON PARK, CALIFORNIA,
ADOPTING THE CITY'S URBAN FOREST
MANAGEMENT PLAN**

WHEREAS, the City of Huntington Park considers trees an essential part of the community that provide long-term environmental as well as aesthetic benefits to the community and its residents; and

WHEREAS, the City of Huntington Park considers management of its urban forest critical for the long-term benefit of current and future generation of its residents; and

WHEREAS, in December 2021, the City of Huntington Park applied and received a California Department of Forestry and Fire Protection (CAL-FIRE) grant in the amount of \$307,730 for the development and preparation of an Urban Forest Management Plan and planting of 300 trees in the City; and

WHEREAS, on May 17th, 2022, the City Council approved a professional services agreement with TreePeople for the development and preparation of the City's Urban Forest Management Plan; and

WHEREAS, the City's Urban Forest Management Plan will review and update the inventory of existing trees in the City, review and revise the tree ordinance and policies, review and update the City's tree planting standards, identify tree care and maintenance best management practices, establish regular tree trimming cycles and pest control, recommend optimum tree removal and replacement cycles, recommend appropriate urban tree palette for residential zones, commercial zones, manufacturing zones, open space areas and streetscape areas, and build consensus and vision from community stakeholders regarding a desirable, achievable and sustainable future urban forest; and

WHEREAS, to accomplish its long-term goals to manage the urban forest, the City has prepared an Urban Forest Management Plan.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HUNTINGTON
PARK DOES HEREBY RESOLVE AS FOLLOWS:**

SECTION 1. The Huntington Park City Council adopts the Urban Forest Management Plan, attached hereto as Exhibit A

1 **SECTION 2.** The Urban Forest Management Plan shall be the City's guiding
2 policy document which establishes the City's urban forest management goals.

3 **SECTION 3.** The Urban Forest Management Plan shall be referenced when
4 planting trees on development projects and planting trees in the public: right-of way.

5 **SECTION 4.** The City Clerk shall certify to the adoption of this Resolution.

6 **PASSED, APPROVED AND ADOPTED this 16 day of April 2024.**

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9 Marilyn Sanabria,
10 Mayor

11 **ATTEST:**

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13 Eduardo Sarmiento,
14 City Clerk

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ITEM 4

CITY OF HUNTINGTON PARK

Public Works Department
City Council Agenda Report



April 16, 2024

Honorable Mayor and Members of the City Council
City of Huntington Park
6550 Miles Avenue
Huntington Park, CA 90255

Honorable Mayor and Members of the City Council:

APPROVE ACCEPTANCE OF WORK PERFORMED FOR CIP 2018-11 ACTIVE TRANSPORTATION PROGRAM CYCLE IV PROJECT NO. ATPL-5150(014)

IT IS RECOMMENDED THAT CITY COUNCIL:

1. Approve acceptance of work performed by Palp Inc. DBA Excel Paving for the construction of CIP 2018-11 Active Transportation Program Cycle 4 Project No. ATPL-5150(014);
2. Authorize staff to execute the Notice of Completion (NOC) and direct the City Clerk to file the NOC with the Los Angeles County Recorder's Office; and
3. Release the retention amount of \$211,799.04 to Palp Inc. DBA Excel Paving 35 days after of the effective date of the recordation of the NOC, if no Stop Notices are filed within the 35-day period.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

On the April 18, 2023, City Council meeting, the City Council awarded the construction contract to Palp Inc. DBA Excel Paving. The project creates a system of complete street boulevards. The project includes Class III bicycle routes, sharrows, signage, bike boxes and curb bulbouts. Upgrades include pedestrian safety and mobility enhancements, wayfinding signs and continental crosswalks. The boulevards are located along the length of Gage Avenue, Saturn Avenue, Florence Avenue and Miles Avenue. The pedestrian focus area is on Pacific Boulevard, Santa Fe Avenue and Florence Avenue.

The contractor was issued the Notice to Proceed on June 5, 2023, and work was scheduled accordingly thereafter. Staff has deemed the project substantially completed in accordance with the contract specifications. There are no unresolved stop notices or

**APPROVE ACCEPTANCE OF WORK PERFORMED FOR CIP 2018-11 ACTIVE
TRANSPORTATION PROGRAM CYCLE IV PROJECT NO. ATPL-5150(014)**

April 16, 2024

Page 2 of 3

outstanding construction claims against the contractor at this time. Staff recommends accepting the project as substantially complete and releasing the final retention payment within the prescribed timeline.

LEGAL REQUIREMENT

Regarding the construction contract, it is recommended that the Mayor and members of the City Council accept the project as satisfactory and complete. Upon acceptance of the project, staff will file the "Notice of Completion" (Attachment 1) with the County Recorder's Office for the project. Thirty-five (35) days after the recordation of the Notice of Completion by the County Recorder's Office, the City will release the Labor and Materials Bond to the bonding company and make final payment of the retention being withheld from the payment to Contractor, if no Stop Notices are filed within the 35-day period.

FISCAL IMPACT/FINANCING

The City Council awarded the construction contract to Palp Inc. DBA Excel Paving in the amount of \$4,238,633. City authorized a construction contingency of \$211,932, for a potential total construction contract amount of \$4,450,565. The contractor's final project invoice totaled \$4,235,980.75.

Staff recommends the release of the final retention payment to the contractor thirty-five (35) days after the Notice of Completion is recorded. No additional budget appropriation is requested currently.

**APPROVE ACCEPTANCE OF WORK PERFORMED FOR CIP 2018-11 ACTIVE
TRANSPORTATION PROGRAM CYCLE IV PROJECT NO. ATPL-5150(014)**

April 16, 2024

Page 3 of 3

CONCLUSION

Upon Council approval, staff will proceed with the recommended actions.

Respectfully submitted,



RICARDO REYES
City Manager



Steve Forster
Acting Director of Public Works

ATTACHMENT(S)

1. Notice of Completion CIP 2018-11 ATP Cycle 4

(NO FEE PURSUANT TO GOVT. CODE SECT. 6103)

RECORDING REQUESTED BY:

CITY OF HUNTINGTON PARK

AND WHEN RECORDED MAIL TO:

City Clerk's Office
Attn: City Clerk

(Name)

6550 MILES AVE.

(Street Address)

HUNTINGTON PARK, CA 90255-4393

(City, State, and Zip)

Attachment No. 1

SPACE ABOVE THIS LINE FOR RECORDER'S USE

NOTICE OF COMPLETION

(Notice pursuant to Civil Code Section 3093, must be recorded within 10 days after completion)

NOTICE IS HEREBY GIVEN THAT:

1. The undersigned is the owner or corporate officer of the owner of the interest or estate stated below in the property hereinafter described.
2. The full name of the owner is: **City of Huntington Park**
3. The full address of the owner is: **6550 Miles Avenue, Huntington Park, CA 90255-4393**
4. The nature of the interest or estate is: **Project creates a system of complete street boulevards. Enhancement include Class III bicycle routes, sharrows, signage, bike boxes, curb bulbouts, American with Disabilities (ADA) pedestrian ramp improvements, wayfinding signs and continental crosswalks.** (If Other Than Fee, Strike, "In Fee" And Insert, For Example, "Purchaser Under Contract of Purchase" Or Lessee")
5. The full names and full addresses of all co-owners, if any, who hold any title or interest with the above-named owner in the property are:

NAMES

ADDRESSES

6. A work of improvement on the property hereinafter described was completed on **December 31, 2023**

(Date)

The work done was: **Project creates a system of complete street boulevards. Enhancement include Class III bicycle routes, sharrows, signage, bike boxes, curb bulbouts, American with Disabilities (ADA) pedestrian ramp improvements, wayfinding signs and continental crosswalks.**

7. The name of the contractor, if any, for such work of improvement is:

Palp Inc. Excel Paving Company.

(If no Contractor for work of improvement, insert "none")

April 18, 2023

(Date of Contract)

8. The street address of said property is:

Project is in the public right of way and involves the following streets: Gage Avenue, Saturn Avenue, Florence Avenue, and Miles Avenue. The pedestrian focus area is on Pacific Boulevard, Santa Fe Avenue, and Florence Avenue.

9. The property on which said work of improvement was completed is in the City of Huntington Park, County of Los Angeles, State of California.

Ricardo Reyes, City Manager
City of Huntington Park

Date

VERIFICATION

I have read the foregoing Notice of Completion and know its content. I am the Acting City Clerk of the City of Huntington Park and am authorized to make this verification for and on its behalf, and I make this verification for that reason. I declare under penalty of perjury under the law of the State of California that the foregoing is true and correct and was duly and regularly ordered to be recorded in the Office of the Los Angeles County Registrar-Recorder/County Clerk.

Eduardo Sarmiento, City Clerk
City of Huntington Park

Date

ITEM 5



CITY OF HUNTINGTON PARK

FINANCE DEPARTMENT
City Council Agenda Report

April 16, 2024

Honorable Mayor and Members of the City Council
City of Huntington Park
6550 Miles Avenue
Huntington Park, CA 90255

Dear Mayor and Members of the City Council:

FISCAL YEAR 2022 AUDITED FINANCIAL STATEMENTS

IT IS RECOMMENDED THAT CITY COUNCIL:

1. Receive and file the FY 2022 Audited Financial Statement

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

The City entered into a Professional Services Agreement with Eadie + Payne, LLP to audit the financial statements and they have completed the Fiscal Year 2022 financial statement audit. The Fiscal Year 2022 audit was completed Mar 28, 2024. For the one year presented, the independent auditor opinion can be found on page two (2) of the Fiscal Year 2022 Audited Financial Statement attachment, and is as follows:

"In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."

The opinion provided by the independent auditor indicates the City's financial records are in order and can be relied upon for future financial decisions.

FY2022 AUDITED FINANCIAL STATEMENT

April 16, 2024

Page 2 of 2

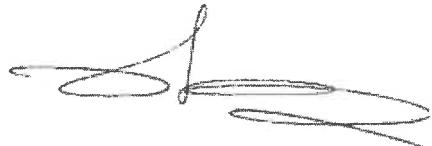
FISCAL IMPACT/FINANCING

Completion of the audits will provide financial opportunities for the City.

CONCLUSION

Upon Council approval, staff will proceed with the recommended actions.

Respectfully submitted,



RICARDO REYES
City Manager



JEFF JONES
Director of Finance

ATTACHMENT(S)

- A. FY 2022 Audited Financial Report
- B. Issued Communications with Those Charged with Governance

ATTACHMENT "A"



HUNTINGTON PARK
THE CITY OF PERFECT BALANCE *California*

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT**

FOR THE YEAR ENDED JUNE 30, 2022

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LLP
EADIE PAYNE
expect quality

City of Huntington Park
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June 30, 2022

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3880 Lemon St., Ste. 300
Riverside, CA 92501

P.O. Box 1529
Riverside, CA 92502-1529

951-241-7800

www.eadiepaynellp.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
City of Huntington Park
Huntington Park, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Huntington Park, California as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise City of Huntington Park, California's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Huntington Park, California, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Huntington Park, California and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The management of City of Huntington Park, California is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Huntington Park, California's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of Huntington Park, California's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Huntington Park, California's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules, the Schedule of the City's Proportionate Share of Net Pension Liability and Related Ratios, the Schedules of Contributions – Pension Plans, the Schedule of Changes in Net Other Postemployment Benefits Plan Liability and Related Ratios, and the Schedules of Contributions - Other Postemployment Benefits Plan on pages 85 to 98 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor funds and internal service funds financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor funds and internal service funds financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the combining and individual nonmajor funds and internal service funds financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Eadie and Payne, LLP

Riverside, California

March 28, 2024

City of Huntington Park
Statement of Net Position
June 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 55,240,733	\$ 2,841,457	\$ 58,082,190
Receivables			
Taxes and intergovernmental	3,790,908	-	3,790,908
Accounts	3,778,628	2,003,150	5,781,778
Notes	9,967,356	-	9,967,356
Leases	2,237,324	-	2,237,324.00
Capital Assets:			
Nondepreciable	23,102,815	5,405,930	28,508,745
Depreciable, net of depreciation	50,167,213	12,400,502	62,567,715
Total capital assets	73,270,028	17,806,432	91,076,460
Total assets	148,284,977	22,651,039	170,936,016
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferred outflows of resources	15,028,981	146,713	15,175,694
OPEB related deferred outflows of resources	10,808,033	342,230	11,150,263
Total deferred outflows of resources	25,837,014	488,943	26,325,957
LIABILITIES			
Accounts payable and accrued expenses	4,273,378	657,540	4,930,918
Interest payable	203,236	-	203,236
Deposits payable	31,512	922,813	954,325
Unearned revenue	12,888,531	-	12,888,531
Noncurrent liabilities:			
Due within one year	6,070,626	8,784	6,079,410
Due in more than one year	15,432,387	23,526	15,455,913
Aggregate net pension liabilities (Note 11)	45,086,024	706,699	45,792,723
Net OPEB liabilities (Note 13)	23,196,126	734,491	23,930,617
Total liabilities	107,181,820	3,053,853	110,235,673
DEFERRED INFLOWS OF RESOURCES			
Pension related deferred inflows of resources	32,040,469	395,380	32,435,849
OPEB related deferred inflows of resources	25,753,136	815,456	26,568,592
Leases related deferred inflows of resources	2,121,022	-	2,121,022
Total deferred inflows of resources	59,914,627	1,210,836	61,125,463
NET POSITION			
Invested in capital assets	69,862,202	17,803,529	87,665,731
Restricted for:			
Retirement	11,005,471	-	11,005,471
Community development	5,051,661	-	5,051,661
Public works	8,090,346	-	8,090,346
Debt services	5,452,164	-	5,452,164
Total restricted	29,599,642	-	29,599,642
Unrestricted	(92,436,300)	1,071,764	(91,364,536)
Total net position	\$ 7,025,544	\$ 18,875,293	\$ 25,900,837

The accompanying notes are an integral part of these financial statements.

City of Huntington Park
Statement of Activities
June 30, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental Activities				
General government	\$ 11,811,565	\$ 4,064,363	\$ 646,181	\$ -
Public safety	25,847,833	2,436,205	808,783	-
Public works	10,090,126	147,770	2,268,922	-
Community services	3,563,646	249,468	169,497	-
Community development	3,228,003	1,068,325	3,682,329	-
Interest on long-term debt	640,437	-	-	-
Total governmental activities	55,181,610	7,966,131	7,575,712	-
Business-type activities				
Water	6,049,056	5,386,899	-	-
Sewer	269,381	295,654	-	-
Solid waste	47,586	203,261	-	-
Total business-type activities	6,366,023	5,885,814	-	-
Total primary government	\$ 61,547,633	\$ 13,851,945	\$ 7,575,712	\$ -

General revenues:

Taxes:

Property taxes
Sales and use
Franchise taxes
Utility user taxes

Total taxes

Miscellaneous

Total general revenues, special items, and transfers

Change in net position

Net position - beginning of year, originally stated

Prior period adjustment

Net position - beginning of year, restated

Net position - end of year

The accompanying notes are an integral part of these financial statements.

City of Huntington Park
Statement of Activities (Continued)
June 30, 2022

Net (Expense) Revenue and Changes in Net Position
Primary Government

Governmental Activities	Business-type Activities	Total
\$ (7,101,021)	-	\$ (7,101,021)
(22,602,845)	-	(22,602,845)
(7,673,434)	-	(7,673,434)
(3,144,681)	-	(3,144,681)
1,522,651	-	1,522,651
(640,437)	-	(640,437)
<u>(39,639,767)</u>	<u>-</u>	<u>(39,639,767)</u>
-	(662,157)	(662,157)
-	26,273	26,273
-	155,675	155,675
-	(480,209)	(480,209)
<u>\$ (39,639,767)</u>	<u>\$ (480,209)</u>	<u>\$ (40,119,976)</u>
15,771,932	-	15,771,932
22,291,382	-	22,291,382
1,636,863	-	1,636,863
4,236,780	-	4,236,780
43,936,957	-	43,936,957
116,331	108,327	224,658
44,053,288	108,327	44,161,615
4,413,521	(371,882)	4,041,639
1,519,845	19,567,477	21,087,322
1,092,178	(320,302)	771,876
2,612,023	19,247,175	21,859,198
<u>\$ 7,025,544</u>	<u>\$ 18,875,293</u>	<u>\$ 25,900,837</u>

The accompanying notes are an integral part of these financial statements.

City of Huntington Park
Governmental Funds
June 30, 2022

General Fund – As the City's primary operating fund, it accounts for and reports all financial resources of the City, except those required to be accounted for and reported in another fund.

HUD Home Program Special Revenue Fund – To account for housing and community development projects. Financing is provided by federal grants received from Department of Housing and Community Development Home Grant Program.

Employees' Retirement Fund – To account for the receipt of property taxes allocated for pension obligations.

American Rescue Plan Act (ARPA) Fund – This fund is used to account for ARPA activities and projects.

City of Huntington Park
Balance Sheet
Governmental Funds
June 30, 2022

		General Fund	HUD Home Program Special Revenue	Employees' Retirement Fund
ASSETS				
Cash and investments	\$ 12,344,946	\$ 1,578,057	\$ 10,838,012	
Receivables				
Taxes and intergovernmental	140,722	-	171,622	
Acccounts and interest	3,372,580	60,631	3,610	
Loans and interest on loans	-	9,906,288	-	
Lease	2,237,324	-	-	
Due from other funds	140,966	-	-	
Total assets	<u>\$ 18,236,538</u>	<u>\$ 11,544,976</u>	<u>\$ 11,013,244</u>	
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,968,438	\$ -	\$ 7,601	
Accrued liabilities	515,152	-	172	
Deposits	31,512	-	-	
Due to other funds	-	-	-	
Deferred revenue	27,886	9,898,288	-	
Total liabilities	<u>2,542,988</u>	<u>9,898,288</u>	<u>7,773</u>	
DEFERRED INFLOW OF RESOURCES				
Deferred inflow on leases	2,121,022	-	-	
Total Deferred Inflow of Resources	<u>2,121,022</u>	<u>-</u>	<u>-</u>	
Fund balances:				
Restricted	-	1,646,688	11,005,471	
Assigned	3,100,000	-	-	
Unassigned	10,472,528	-	-	
Total fund balances	<u>13,572,528</u>	<u>1,646,688</u>	<u>11,005,471</u>	
Total liabilities and fund balances	<u>\$ 18,236,538</u>	<u>\$ 11,544,976</u>	<u>\$ 11,013,244</u>	

The accompanying notes are an integral part of these financial statements.

City of Huntington Park
Balance Sheet (Continued)
Governmental Funds
June 30, 2022

	American Recue Plan Act	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and investments	\$ 12,933,556	\$ 15,427,444	\$ 53,122,015
Receivables			
Taxes and intergovernmental	-	3,478,564	3,790,908
Acccounts and interest	-	341,498	3,778,319
Loans and interest on loans	-	61,068	9,967,356
Lease	-	-	2,237,324
Due from other funds	-	-	140,966
Total assets	<u>\$ 12,933,556</u>	<u>\$ 19,308,574</u>	<u>\$ 73,036,888</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 72,911	\$ 1,566,260	\$ 3,615,210
Accrued liabilities	-	10,414	525,738
Deposits	-	-	31,512
Due to other funds	-	140,966	140,966
Deferred revenue	<u>12,860,645</u>	<u>-</u>	<u>22,786,819</u>
Total liabilities	<u>12,933,556</u>	<u>1,717,640</u>	<u>27,100,245</u>
DEFERRED INFLOW OF RESOURCES			
Deferred inflow on leases	-	-	2,121,022
Total Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>2,121,022</u>
Fund balances:			
Restricted	-	16,947,483	29,599,642
Assigned	-	802,044	3,902,044
Unassigned	-	(158,593)	10,313,935
Total fund balances	-	17,590,934	43,815,621
Total liabilities and fund balances	<u>\$ 12,933,556</u>	<u>\$ 19,308,574</u>	<u>\$ 73,036,888</u>

The accompanying notes are an integral part of these financial statements.

City of Huntington Park

Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position

June 30, 2022

Total fund balance, governmental funds \$ 43,815,621

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in governmental funds. Those assets consist of:

Capital assets, not being depreciated	23,102,815
Depreciable assets, net of accumulated depreciation	50,115,066

Interest expenses are recognized when due, and therefore, interest payable is not recorded in the governmental funds.

(203,236)

Deferred revenue related to long-term loans receivable are reported in governmental funds but not in the governmental activities

9,898,288

Long-term liabilities were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds' Balance Sheet.

Compensated absences	(1,275,415)
Long-term debt and lease liabilities	(13,220,681)

Net pension liabilities and related deferred outflows and inflows of resources are not due and payable in the current period and therefore are not reported in the governmental funds.

Net pension liabilities	(44,660,901)
Pension related deferred outflows of resources	14,957,817
Pension related deferred inflows of resources	(31,895,587)

Net OPEB liabilities and related deferred outflows and inflows of resources are not due and payable in the current period and therefore are not reported in the governmental funds.

Net OPEB liabilities	(23,114,926)
OPEB related deferred outflows of resources	10,770,199
OPEB related deferred inflows of resources	(25,662,984)

Internal service funds are used by management to charge the costs of general liability, workers' compensation and equipment replacement to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Government-Wide Statement of Net Position

(5,600,532)

Net Position of Governmental Activities \$ 7,025,544

The accompanying notes are an integral part of these financial statements.

City of Huntington Park
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
June 30, 2022

	General Fund	Program Special Revenue	Employees' Retirement Fund
REVENUES			
Taxes	\$ 29,988,507	\$ -	7,274,566
Licenses and permits	2,912,391	-	-
Fines and forfeitures	1,889,792	-	15,898
Use of money and property	472,368	1,996	17,856
Intergovernmental	593,561	60,151	-
Charges for services	1,356,681	-	-
Other revenues	114,193	-	-
Total revenues	37,327,493	62,147	7,308,320
EXPENDITURES			
Current:			
General government	5,501,538	-	1,717,207
Public safety	19,505,514	-	1,083,571
Public works	3,777,867	-	-
Community services	1,440,951	-	-
Community development	2,704,340	-	-
Debt Service:			
Principal retirement	34,280	-	1,800,000
Interest and fiscal charges	875	-	555,549
Capital Outlay	778,936	-	-
Total expenditures	33,744,301	-	5,156,327
Excess (deficiency) of revenues over expenditures	3,583,192	62,147	2,151,993
OTHER FINANCING SOURCES (USES)			
Inception of lease	192,555	-	-
Transfers in	-	-	-
Transfers out	(914,468)	-	-
Total other financing sources and uses	(721,913)	-	-
Net change in fund balances	2,861,279	62,147	2,151,993
Fund balances - beginning, as previously reported	10,560,781	1,584,541	8,853,478
Prior-period adjustment	150,468	-	-
Fund balances - beginning, as restated	10,711,249	1,584,541	8,853,478
Fund balances - ending	\$ 13,572,528	\$ 1,646,688	\$ 11,005,471

The accompanying notes are an integral part of these financial statements.

City of Huntington Park
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Governmental Funds
June 30, 2022

	American Rescue Plan Act	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ -	\$ 6,673,884	\$ 43,936,957
Licenses and permits	-	-	2,912,391
Fines and forfeitures	-	4,411	1,910,101
Use of money and property	-	19,749	511,969
Intergovernmental	-	6,693,185	7,346,897
Charges for services	1,115,532	159,457	2,631,670
Other revenues	-	552	114,745
Total revenues	<u>1,115,532</u>	<u>13,551,238</u>	<u>59,364,730</u>
EXPENDITURES			
Current:			
General government	720,645	144,483	8,083,873
Public safety	-	154,011	20,743,096
Public works	-	4,057,563	7,835,430
Community services	-	2,034,349	3,475,300
Community development	-	517,831	3,222,171
Debt Service:			
Principal retirement	-	822,467	2,656,747
Interest and fiscal charges	-	139,409	695,833
Capital Outlay	-	2,250,393	3,029,329
Total expenditures	<u>720,645</u>	<u>10,120,506</u>	<u>49,741,779</u>
Excess (deficiency) of revenues over expenditures	<u>394,887</u>	<u>3,430,732</u>	<u>9,622,951</u>
OTHER FINANCING SOURCES (USES)			
Inception of lease	-	-	192,555
Transfers in	-	1,309,355	1,309,355
Transfers out	(394,887)	-	(1,309,355)
Total other financing sources and uses	<u>(394,887)</u>	<u>1,309,355</u>	<u>192,555</u>
Net change in fund balances	-	4,740,087	9,815,506
Fund balances - beginning, as previously reported	-	9,288,706	30,287,506
Prior-period adjustment	-	3,562,141	3,712,609
Fund balances - beginning, as restated	-	12,850,847	34,000,115
Fund balances - ending	<u>\$ -</u>	<u>\$ 17,590,934</u>	<u>\$ 43,815,621</u>

The accompanying notes are an integral part of these financial statements.

City of Huntington Park

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities and Changes in Net Position

June 30, 2022

Net change in fund balances - total governmental funds: \$ 9,815,506

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Acquisition of capital assets was reported as expenditures in the governmental funds. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over the estimated useful lives as depreciation expense. An exchange of property is only recorded in the Statement of Activities.

Capital outlay	2,952,456
Depreciation expense	(3,757,089)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The change in loans and interest receivable was: 228,815

OPEB expenses were reported in the Government-Wide Statement of Activities, but they did not require the use of current financial resources. Therefore, the increase in net OPEB liabilities was not reported as expenditures in the governmental funds. 2,421,613

Pension expenses were reported in the Government-Wide Statement of Activities, but they did not require the use of current financial resources. Therefore, the increase in net pension liabilities was not reported as expenditures in the governmental funds. (8,075,506)

The fund financial statements record interest expenditures on the current financial resources measurement focus whereas the Government-Wide financial statements recognize interest expense on the accrual basis. The reconciling amount was the change in accrued interest from the prior year. 55,396

Long-term compensated absences expense was reported in the Government-Wide Statement of Activities, but it did not require the use of current financial resources. Therefore, the decrease in long-term compensated absences was not reported as an expenditure in the governmental funds. 119,680

Repayment of debt principal was an expenditure in the governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position. 2,691,027

Internal service funds were used by management to charge the costs of certain activities, such as insurance, to individual funds. The net income of the internal service funds was reported with governmental activities. (2,038,377)

Change in Net Position of Governmental Activities \$ 4,413,521

The accompanying notes are an integral part of these financial statements.

City of Huntington Park
PROPRIETARY FUND FINANCIAL STATEMENTS
June 30, 2022

Enterprise Funds are used to account and report activities for which fees are charged to external users for goods and/or services.

Enterprise Funds include:

Water Enterprise Fund – To account for the operations of the water utility system.

Sewer Enterprise Fund – To account for the activities of sewer utility services provided to the residents of the City.

Nonmajor Enterprise Funds include:

Solid Waste Management Fund – To account for the activities of solid waste management services to the residents of the City.

Internal Service Funds account for financing of goods and services provided by one department to other departments of the City.

City of Huntington Park
Statement of Net Position
Proprietary Funds
June 30, 2022

	Business-Type Activities				Governmental Activities
	Water Enterprise Fund	Sewer Enterprise Fund	Nonmajor Enterprise Fund (Solid Waste)	Total	Internal Service Funds
ASSETS					
Current assets:					
Cash and investments	\$ 1,078,459	\$ 729,885	\$ 1,033,113	\$ 2,841,457	\$ 2,118,718
Accounts receivable	1,860,145	119,251	23,754	2,003,150	309
Total current assets	<u>2,938,604</u>	<u>849,136</u>	<u>1,056,867</u>	<u>4,844,607</u>	<u>2,119,027</u>
Non-current assets:					
Capital Assets:					
Nondepreciable	1,077,476	4,328,454	-	5,405,930	-
Depreciable	10,880,585	1,519,917	-	12,400,502	52,147
Total non-current assets	<u>11,958,061</u>	<u>5,848,371</u>	<u>-</u>	<u>17,806,432</u>	<u>52,147</u>
Total assets	<u>14,896,665</u>	<u>6,697,507</u>	<u>1,056,867</u>	<u>22,651,039</u>	<u>2,171,174</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows of resources	136,415	2,451	7,847	146,713	71,164
OPEB related deferred outflows of resources	305,013	17,269	19,948	342,230	37,834
Total deferred outflows of resources	<u>441,428</u>	<u>19,720</u>	<u>27,795</u>	<u>488,943</u>	<u>108,998</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	624,973	29,508	89	654,570	129,335
Accrued payroll	2,826	72	72	2,970	3,095
Deposits payable	878,399	-	44,414	922,813	-
Compensated absences payable, due in one year	5,385	248	248	5,881	1,983
Claims payable, due in one year	-	-	-	-	2,890,000
Lease liabilities	2,903	-	-	2,903	-
Total current liabilities	<u>1,514,486</u>	<u>29,828</u>	<u>44,823</u>	<u>1,589,137</u>	<u>3,024,413</u>
Non-current liabilities:					
Compensated absences, due in more than one year	21,540	993	993	23,526	7,934
Claims payable, due in more than one year	-	-	-	-	4,107,000
Aggregate net pension liabilities	651,157	23,403	32,139	706,699	425,123
Net OPEB liabilities	654,617	37,062	42,812	734,491	81,200
Total non-current liabilities	<u>1,327,314</u>	<u>61,458</u>	<u>75,944</u>	<u>1,464,716</u>	<u>4,621,257</u>
Total liabilities	<u>2,841,800</u>	<u>91,286</u>	<u>120,767</u>	<u>3,053,853</u>	<u>7,645,670</u>
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows of resources	371,007	-	24,373	395,380	144,882
OPEB related deferred inflows of resources	726,778	41,147	47,531	815,456	90,152
Total deferred inflows of resources	<u>1,097,785</u>	<u>41,147</u>	<u>71,904</u>	<u>1,210,836</u>	<u>235,034</u>
NET POSITION					
Invested in capital assets	11,958,061	5,848,371	-	17,806,432	52,147
Unrestricted	(559,553)	736,423	891,991	1,068,861	(5,652,679)
Total net position	<u>\$ 11,398,508</u>	<u>\$ 6,584,794</u>	<u>\$ 891,991</u>	<u>\$ 18,875,293</u>	<u>\$ (5,600,532)</u>

The accompanying notes are an integral part of these financial statements.

City of Huntington Park
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
June 30, 2022

	Business-Type Activities				Governmental Activities
	Water Enterprise Fund	Sewer Enterprise Fund	Nonmajor	Total	Internal Service Funds
			Enterprise Fund (Solid Waste)		
REVENUES					
Charges for services	\$ 5,386,899	\$ 295,654	\$ 203,261	\$ 5,885,814	\$ 7,257,903
Miscellaneous operating revenue	103,498	-	-	103,498	-
Total operating revenues	5,490,397	295,654	203,261	5,989,312	7,257,903
OPERATING EXPENSES					
Personal services	438,163	7,025	32,292	477,480	1,352,989
Contractual services	1,343,942	197,364	-	1,541,306	616,358
Purchased water, materials and supplies	3,505,894	-	12,402	3,518,296	610,369
Insurance	374,748	29,053	2,892	406,693	6,705,392
Depreciation	386,309	35,939	-	422,248	12,758
Total Operating Expenses	6,049,056	269,381	47,586	6,366,023	9,297,866
Operating income (loss)	(558,659)	26,273	155,675	(376,711)	(2,039,963)
NON-OPERATING REVENUES					
Interest income	1,928	1,308	1,593	4,829	1,586
Total non-operating revenue	1,928	1,308	1,593	4,829	1,586
Income (loss) before contributions and transfers	(556,731)	27,581	157,268	(371,882)	(2,038,377)
Change in net position	(556,731)	27,581	157,268	(371,882)	(2,038,377)
NET POSITION					
Beginning of year, as previously reported	12,275,541	6,557,213	734,723	19,567,477	(3,562,155)
Prior period adjustment	(320,302)	-	-	(320,302)	-
Beginning of year, as restated	11,955,239	6,557,213	734,723	19,247,175	(3,562,155)
End of year	\$ 11,398,508	\$ 6,584,794	\$ 891,991	\$ 18,875,293	\$ (5,600,532)

The accompanying notes are an integral part of these financial statements.

City of Huntington Park
Statement of Cash Flows
Proprietary Funds
June 30, 2022

	Business-Type Activities				Governmental Activities
	Water Enterprise Fund	Sewer Enterprise Fund	Nonmajor Enterprise Fund (Solid Waste)	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from tenants, customers and users	\$ 5,192,809	\$ 311,760	\$ 202,774	\$ 5,707,343	\$ 7,257,612
Payments to suppliers	(5,949,544)	(259,560)	(30,411)	(6,239,515)	(5,755,240)
Payments to employees	(420,061)	(11,721)	(33,550)	(465,332)	(1,342,489)
Net cash provided by operating activities	(1,176,796)	40,479	138,813	(997,504)	159,883
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	(1,855,825)	(261,544)	-	(2,117,369)	(42,708)
Net cash (used in) capital and related financing activities	(1,855,825)	(261,544)	-	(2,117,369)	(42,708)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	1,928	1,308	1,593	4,829	1,586
Net cash provided by investing activities	1,928	1,308	1,593	4,829	1,586
Net increase (decrease) in cash and investments	(3,030,693)	(219,757)	140,406	(3,110,044)	118,761
CASH AND INVESTMENTS					
Beginning of year	4,109,152	949,642	892,707	5,951,501	1,999,957
End of year	\$ 1,078,459	\$ 729,885	\$ 1,033,113	\$ 2,841,457	\$ 2,118,718

The accompanying notes are an integral part of these financial statements.

City of Huntington Park
Statement of Cash Flows (Continued)
Proprietary Funds
June 30, 2022

	Business-Type Activities				Governmental Activities	
	Water Enterprise Fund	Sewer Enterprise Fund	Nonmajor Enterprise Fund (Solid Waste)		Total	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES						
Operating income (loss)	\$ (558,659)	\$ 26,273	\$ 155,675	\$ (376,711)	\$ (2,039,963)	
Adjustments to reconcile operating income (loss) to net cash provided by operating activities						
Depreciation expense	386,309	35,939	-	422,248	12,758	
(Increase) decrease in						
Accounts receivable	(297,588)	(19,832)	(487)	(317,907)	(291)	
Deferred outflows of resources - pension and OPEB	96,117	3,024	7,401	106,542	(6,127)	
Increase (decrease) in						
Accounts payable	(724,959)	2,795	(15,117)	(737,281)	(4,665)	
Accrued payroll	(11,298)	(319)	(319)	(11,936)	(9,897)	
Compensated absences payable	(965,674)	(42,003)	(67,977)	(1,075,654)	493	
Claims payable	-	-	-	-	2,181,544	
Aggregate net pension liability	-	-	-	-	(41,823)	
Net OPEB liability	-	-	-	-	(100,024)	
Deferred inflows of resources - pension OPEB	898,956	34,602	59,637	993,195	167,878	
Total adjustments	<u>(618,137)</u>	<u>14,206</u>	<u>(16,862)</u>	<u>(620,793)</u>	<u>2,199,846</u>	
Net cash provided by operating activities	<u>\$ (1,176,796)</u>	<u>\$ 40,479</u>	<u>\$ 138,813</u>	<u>\$ (97,504)</u>	<u>\$ 159,883</u>	

The accompanying notes are an integral part of these financial statements.

City of Huntington Park
Fiduciary Fund Financial Statements
June 30, 2022

Successor Agency Private-Purpose Trust Fund – To account for the balances and transactions of the Successor Agency to the Community Development Commission of the City of Huntington Park.

The accompanying notes are an integral part of these financial statements.

City of Huntington Park
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2022

	Successor Agency Private - Purpose Trust Fund
ASSETS	
Current assets.	
Cash and investments	\$ 2,641,688
Interest receivable	6
Total assets	<u>2,641,694</u>
LIABILITIES	
Current liabilities	
Accrued liabilities	\$ 100,081
Bonds payable - due within one year	5,862,851
Total current liabilities	<u>5,962,932</u>
Noncurrent liabilities	
Compensated absences	4,856
Bonds payable - due in more than one year	284,502,668
Total noncurrent liabilities	<u>284,507,524</u>
Total liabilities	<u>290,470,456</u>
NET POSITION	
Held in trust	<u>\$ (287,828,762)</u>

The accompanying notes are an integral part of these financial statements.

City of Huntington Park
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
June 30, 2022

	Successor Agency Private - Purpose Trust Fund
ADDITIONS	
Redevelopment Property Tax Trust Fund	\$ 4,544,982
Other revenue	35
Total additions	<u>4,545,017</u>
DEDUCTIONS	
Personnel expenses	82,964
Other expenses	2,492
Interest and fiscal charges	<u>19,271,055</u>
Total deductions	<u>19,356,511</u>
Change in net position	(14,811,494)
NET POSITION	
Beginning of year	<u>(273,017,268)</u>
End of year	<u>\$ (287,828,762)</u>

The accompanying notes are an integral part of these financial statements.

City of Huntington Park
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June 30, 2022

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June 30, 2022

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City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

1. REPORTING ENTITY

The City of Huntington Park (the "City") is a community located approximately six and one-half miles southeast of downtown Los Angeles, California. The City geographically encompasses approximately three square miles and has an approximate population of 55,000 residents. The City was incorporated as a general law city in 1906.

The City operates under the Council-Manager form of government, with five elected Council members served by a full-time City Manager and staff. The City provides the following services:

Public Safety - the City employs police officers and support staff to provide round-the-clock police services from a central station.

Public Works (Field Services) - The City contracts the construction and maintenance of its streets, curbs, gutters, and related public property.

Community Services (Parks and Recreation) - The City provides a variety of programs relating to public parks, street tree maintenance, graffiti removal and weed abatement on public right-of-way.

Community Development - The City provides review and plan check services to the public and others. City Departments investigate traffic related issues and other various intergovernmental project coordination.

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The primary criteria for including a potential component unit within the reporting entity are the governing body's financial accountability and a financial benefit or burden relationship and whether it is misleading to exclude. A primary government is financially accountable and shares a financial benefit or burden relationship if it appoints a voting majority of an organization's governing body and it is able to impose its will on the organization, or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. A primary government may also be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

1. REPORTING ENTITY (Continued)

Blended Component Unit

Management determined that the following component units should be blended based on the criteria above. Although the following is legally separate from the City, they have been "blended" as though they are part of the City, because the component units' governing body is substantially the same as the City's and there is a financial benefit or burden relationship between the City and the component unit. Management of the City has operational responsibilities for the component units and/or the component units provide services entirely, or almost entirely, to the City or otherwise exclusively, or almost exclusively, benefits the City, even though they do not provide services directly to it.

Included within the City's reporting entity are the Parking Authority of the City of Huntington Park (the "Parking Authority") and the Huntington Park Public Financing Authority (the "Finance Authority"). The City Council of the City of Huntington Park acts as the governing board for each of these entities. In addition, executive management activities are conducted by the City staff.

Component unit financial statements are not issued for the Parking Authority or the Finance Authority.

Parking Authority of the City of Huntington Park

The Parking Authority was established on June 6, 1988 by the City for the purpose of coordinating and financing public parking facilities. The City Council is the Board of Directors for the Parking Authority.

Huntington Park Public Financing Authority

The Financing Authority was organized on July 5, 1988 by the City, the Parking Authority and the former Community Development Commission (the "Commission"). The Financing Authority's primary purpose is to provide financing for public capital improvements to the City, Commission or Parking Authority. City Council members serve as the Board of Directors of the Financing Authority and have full accountability of fiscal matters.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The City of Huntington Park's financial statement presentation follows accounting principles generally accepted in the United States of America ("U.S. GAAP") as applicable to governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for governmental accounting and financial reporting principles.

B. Basis of Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. City resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The City's Government-wide Financial Statements include a Statement of Net Position and a Statement of Activities (changes in net position). These statements present summaries of Governmental and Business-type Activities for the City.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets and infrastructure, as well as long-term debt, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The types of program revenues for the City are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Charges for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Grants and contributions include revenues restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not properly included among program revenue are reported as general revenues.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
B. Basis of Accounting and Measurement Focus (Continued)

Government-Wide Financial Statements (Continued)

Certain eliminations have been made in regards to interfund activities, payables, and receivables. Internal balances and interfund charges in the Government-wide Financial Statements have been eliminated, except those between governmental and business-type activities.

Fund Financial Statements

To ensure the proper identification of individual revenue sources and expenditures made from those revenues, the City's accounts are organized on the basis of individual funds, each of which is considered a separate accounting entity. Each fund's operations are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The City's resources are accounted for in these individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and aggregated nonmajor governmental funds. An accompanying schedule is presented to reconcile and explain the differences in fund balances as presented in these statements to the net position presented in the Government-Wide Financial Statements. The City has presented all major funds that met the criteria under GASB Statement No. 34.

All governmental funds are accounted for on a "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources, are generally included on the balance sheets. The reported fund balance is the net current assets, which is considered only to be a measure of available spendable resources. Governmental fund operating statements present a summary of sources and uses of available spendable resources during a period by presenting increases and decreases in current assets. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they both become "measurable" and "available" to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60-days after year-end) are recognized when due.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
B. Basis of Accounting and Measurement Focus (Continued)

Governmental Fund Financial Statements (Continued)

Those revenues susceptible to accrual are property taxes, sales taxes, transient occupancy taxes, utility user taxes, property transfer taxes, interest revenues, and intergovernmental revenues. Fines, licenses, use of property and permit revenues are not susceptible to accrual because they generally are not measurable until received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations which are recognized when due. Because of their current financial resources focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund expenditures or fund liabilities.

The City reports the following major governmental funds:

- General Fund – This fund is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund.
- HUD Home Program Special Revenue Fund – This fund is used to account for housing and community development projects. Financing is provided by federal grants received from Department of Housing and Community Development Home Program.
- Employees' Retirement Fund – To account for the receipt of property taxes allocated for pension obligations.
- American Rescue Plan Act (ARPA Fund) – This fund is used to account for ARPA activities and projects.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
B. Basis of Accounting and Measurement Focus (Continued)

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Net Position and a Statement of Cash Flows. All proprietary fund types are accounted for using the accrual basis of accounting, similar to the Government-Wide Financial Statements. Revenues are recognized when earned, and expenses are recognized when incurred. Proprietary funds are accounted for on the economic resources measurement focus, which means that all assets, deferred outflows of resources and all liabilities and deferred inflows of resources associated with their activity are included in the Statement of Net Position.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for services. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City reports the following major enterprise funds:

Water Enterprise Fund – This fund is used to account for the operations of the water utility system.

Sewer Enterprise Fund – This fund is used to account for the activities of sewer utility services provided to the residents and businesses of the City.

The City's Internal Service Funds are presented in the Proprietary Funds Financial Statements. Because the principal users of the internal services are the City's governmental activities, the financial statements of the internal service funds are consolidated into the governmental activities column when presented in the Government-wide Financial Statements. To the extent possible, the cost of these services is reported in the appropriate functional activity.

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other City departments or agencies on a cost-reimbursement basis. The City uses internal service funds to account for fleet maintenance, self-insurance, employee benefits and other post-employment benefits activities.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Fiduciary Fund Financial Statements

- Successor Agency Private Purpose Trust Fund - This is a fiduciary fund type used by the City by using "economic resources" measurement focus and accrual basis of accounting. This fund reports the assets, deferred outflows of resources, liabilities and activities of the Successor Agency to the Community Development Commission. Unlike the limited reporting typically utilized for Agency Funds, the Private Purpose Trust Fund reports a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position.

The City, as the Successor Agency to the City's former Community Development Commission (the "Successor Agency"), serves in a fiduciary capacity, as custodian for the assets and to wind down the affairs of the former Community Development Commission. Its assets are held in trust for the benefit of the taxing entities within the former Community Development Commission's boundaries and as such, are not available for the use of the City.

C. New Accounting Pronouncement

Adopted

Statement No. 87, *Leases*. This statement establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. With the implementation of this statement, the City recognized leases receivables and deferred inflow of resources on leases as well as right-to-use assets and lease liabilities.

D. Cash and Cash Equivalents

For the purpose of the statement of cash flows, the City considers cash and cash equivalents as cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. Because the proprietary funds participate in the City's investment pool, funds are available as needed. Accordingly, all amounts are reported as cash and cash equivalents.

E. Investments

The City reports investments at fair value.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fair Value Measurements

U.S. GAAP establishes a framework for measuring fair value and establishes disclosure about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the financial statements, are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Levels of inputs are as follows:

Level 1 - Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.

Level 2 - Inputs, other than quoted prices included in Level 1 that are observable for the assets or liabilities through corroboration with market data at the measurement date.

Level 3 - Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the assets or liabilities at the measurement date.

G. Interfund Transactions

With Council and/or management approval, resources may be transferred from one City fund to another. Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

I. Property Held for Resale

Property held for resale is carried at the lower of cost or market, but no greater than the estimated net realizable value.

J. Leases

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. As a lessor, the City recognizes a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Leases (Continued)

The lease receivable is measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources is measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

As a lessee, the City recognizes a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset is measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

K. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. For infrastructure, the City capitalized those projects exceeding \$25,000 and having a useful life greater than one year. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Provision for depreciation on all assets is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings	40
Vehicles	5-10
Furniture, fixtures, and equipment	5-40
Pavement system	40
Sidewalk, curb, and gutters	40
Traffic signals	20
Street lights	20
Improvements	20-30
Sewer and storm drains	60
Water mains and pumps	60

L. Due from Other Governments

The amounts recorded as due from other governments include sales taxes, property taxes, and grant revenues collected or provided by federal, state, county and city governments which are unremitted to the City as of June 30, 2022.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Deferred Outflows and Inflows of Resources

The financial statement reports separate sections for deferred outflows of resources and deferred inflows of resources, when applicable.

Deferred Outflows of Resources represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources represent inflows of resources that apply to future periods and that, therefore, are not recognized as revenue until that time.

N. Claims and Judgments

Claims and judgments are recognized when it is probable that a liability has been incurred and the amount of loss can be reasonably estimated. Claims and judgements are reported under the Liability Insurance/Workers' Compensation Internal Service Fund. For presentation in the Statement of Net Position, claims and judgments are included as noncurrent liabilities separated between the amounts due within one year and amounts due in more than one year. The short-term liability, which will be liquidated with expendable available financial resources, is the amount of settlement and needed reserves, but unpaid, related to claims and judgments entered.

O. Compensated Absences

The short-term portion of compensated absences is determined to be the amount due to employees for future absences, which is attributable to services already rendered, and which is expected to be paid during the next fiscal year. For employees chargeable to enterprise operations, both short-term and long-term portions of compensated absences are reflected in the Proprietary Funds. Compensated absences are funded by each fund based on the respective share of the liability. The liability for Governmental Activities is primarily liquidated from the General Fund while the liability for Business-type Activities is liquidated from the enterprise funds.

P. Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Pension (Continued)

The following timeframes are used for pension reporting:

CalPERS

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

PARS

Valuation Date	June 30, 2022
Measurement Date	June 30, 2022
Measurement Period	July 1, 2020 to June 30, 2022

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

Q. Other Postemployment Benefits (“OPEB”) Plan

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the plans (Note 12). For this purpose, the OPEB Plan recognizes benefit payments when due and payable in accordance with benefit terms. Investments are reported at fair value.

The following timeframes are used for OPEB reporting:

OPEB

Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Other Postemployment Benefits ("OPEB") Plan (Continued)

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

R. Fund Balances

The fund balance reported in the financial statements is categorized into five components whereby each component identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. The five components of fund balance are as follows:

Nonspendable: Resources that are 1) not in spendable form, such as inventories, prepaid items, long-term receivables, or non-financial assets held for resale, or 2) required to be maintained intact such as an endowment.

Restricted: Resources that are subject to externally enforceable legal and contractual restrictions. These restrictions would be either 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. All special revenue funds are considered restricted when they have positive fund balances.

Committed: Resources that are constrained to specific purposes by a formal action of the City Council, such as an ordinance or resolution. The constraint remains binding unless removed in the same formal manner by the City Council. Council action to commit fund balance must occur within the fiscal reporting period while the amount committed may be determined subsequently.

Assigned: Resources that are constrained by the City's intent to be used for specific purposes, but that are neither restricted nor committed. The City Council designates to the Finance Director/Treasurer the responsibility and accountability for ensuring the adequacy and sufficiency of Assigned Fund Balances.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Fund Balances (Continued)

Unassigned: Within the General Fund, the residual resources, either positive or negative, in excess of what can be properly classified in one of the other four fund balance categories are reported as unassigned. Within all other governmental funds, the negative residual resources in excess of what can be properly classified as nonspendable, restricted, committed, or assigned are reported as unassigned.

S. Use of Restricted Resources

When both restricted and unrestricted resources are available for use, the City's policy is to use restricted resources first, and then unrestricted resources as they are needed. Further, when the components of unrestricted fund balance can be used for the same purpose, the City uses the unrestricted resources in the following order: committed, assigned, and unassigned.

T. Net Position Restricted by Enabling Legislation

The government-wide statement of net position reports \$29,599,642 of restricted net position, of which \$11,005,471 is restricted by voter approval, which was derived from voter approved special tax levies to pay for retirement costs.

U. Property Taxes

Under California law, property taxes are assessed and collected by the counties up to 1 percent of assessed value, plus other increases approved by the voters. The property taxes go into the County of Los Angeles pool, and are then allocated to the cities based on complex formulas. Accordingly, the City accrues only those taxes, which are received from the County within sixty days after year-end.

Lien Date	January 1
Levy Date	July 1
Due Dates	November 1 and February 1
Collection Dates	December 10 and April 10

V. Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

3. OTHER REQUIRED DISCLOSURES

A. Deficit Fund Balances and Net Positions

The following funds had a deficit Fund Balance/Net Position at June 30, 2022:

Non-major Governmental Funds	
Asset Forfeiture Fund	(21,973)
Art in Public Places Fund	(45,308)
Greenway Linear Park Project	(91,312)
Internal Service Funds	
Fleet Maintenance	(24,092)
Liability Insurance/Workers' Compensation	(5,934,716)
Fiduciary Fund	
Successor Agency Private-Purpose Trust Fund	(287,828,762)

In the Government-Wide Financial Statements, the City had a deficit unrestricted net position at June 30, 2022 in governmental activities in the amount of \$(92,436,300), of which \$(62,097,512) and \$(38,141,229) were attributed to aggregate net pension liabilities and net OPEB liabilities, and related deferred outflow and inflows of resources. The deficits will be eliminated by revenues made available in subsequent periods.

The Successor Agency Private-Purpose Trust fund deficit will be eliminated by the California Department of Finance (the "DOF") Recognized Obligation Payments Schedule (the "ROPS") payments.

B. Expenditures in Excess of Appropriations

The following funds had expenditures in excess of appropriations for the year ended June 30, 2022:

Fund	Appropriations	Expenditures	Excess of Expenditures over Appropriations
Major Funds:			
General Fund:			
Public safety	\$ 16,512,652	\$ 19,505,514	\$ (2,992,862)
Community development	2,004,962	2,704,340	(699,378)
Principal retirement	-	34,280	(34,280)
Interest and fiscal charges	-	875	(875)
Transfers out	-	914,468	(914,468)
American Recue Plan Act			
General government	-	720,645	(720,645)
Transfers out	-	394,887	(394,887)

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

4. CASH AND INVESTMENTS

Cash and investments are classified in the accompanying financial statements as follows:

	Government-Wide Statement of Net Position			Fiduciary Fund Statement of Net Position	Total
	Governmental Activities	Business-Type Activities	Total		
	\$ 55,240,733	\$ 2,841,457	\$ 58,082,190		
Cash and investments				\$ 2,641,688	\$ 60,723,878

Cash and investments consisted of the following at June 30, 2022:

Petty cash	\$ 1,500
Demand deposits	49,462,305
Total cash	49,463,805
INVESTMENTS	
Local Agency Investment Fund	11,260,073
Total cash and investments	\$ 60,723,878

A. Demand Deposits

The carrying amounts of the City's demand deposits were \$49,462,305 at June 30, 2022. Bank balances at that date were \$49,670,913, the total amount of which was collateralized or insured with securities held by the pledging financial institutions in the City's name as discussed below. The difference between the carrying amount and bank balances represents outstanding checks, deposits in transit, and other reconciling items.

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City's deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City may waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC").

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

4. CASH AND INVESTMENTS (Continued)

A. Demand Deposits (Continued)

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated on an accounting period basis to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

B. Investments

The City's investment policy only allows investments in the Local Agency Investment Fund ("LAIF").

C. Risk Disclosures

Disclosures Related to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. It is the City's policy to manage its exposure to interest rate risk by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity over time as necessary to provide the cash flow and liquidity needed for operations. Funds held by fiscal agent are invested pursuant to the terms of debt covenants and cash flow is managed as necessary to meet debt service obligations.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required (where applicable) by the California Government Code, debt agreements and the City's investment policy and the actual rating as of year-end for each investment type:

Investment Type	Value	Minimum Legal Rating	Not Rated
Local Agency Investment Fund (LAIF)	\$ 11,260,073	N/A	\$ 11,260,073

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

4. CASH AND INVESTMENTS (Continued)
C. Risk Disclosures (Continued)

Concentration of Credit Risk

The City's investment policy contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. At June 30, 2022, there were no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of the City's total investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the City will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the provision for deposits.

Investment in State Investment Pool ("LAIF")

The City is a voluntary participant in the LAIF that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is not registered with the Securities and Exchange Commission. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The City's investments with LAIF at June 30, 2022, included a portion of the pooled funds invested in Structured Notes and Asset-Backed Securities.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

4. CASH AND INVESTMENTS (Continued)

C. Risk Disclosures (Continued)

Investment in State Investment Pool ("LAIF") (Continued)

Structured Notes: Debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and /or that have embedded forwards or options.

Asset-Backed Securities: Generally mortgage-backed securities that entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (for example, Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2022, the City had \$11,260,073 invested in LAIF, which had invested 1.88% of the pool investment funds in Structured Notes and Asset-Backed Securities. LAIF determines fair value on its investment portfolio based on market quotations for those securities where market quotations are readily available and based on amortized cost or best estimate for those securities where market value is not readily available. The City's investment in LAIF is reported at amortized cost.

5. NOTES RECEIVABLE

At June 30, 2022, the City had \$7,541,163 in various notes receivable as follows:

	<u>Notes Receivable</u>	<u>Allowance</u>	<u>Notes Receivables, net</u>
GOVERNMENTAL ACTIVITIES			
General Fund:			
Huntington Park 607, L.P.	\$ 1,900,000	\$ (1,900,000)	\$ -
RASA	100,000	(100,000)	-
Total General Fund	<u>2,000,000</u>	<u>(2,000,000)</u>	<u>-</u>
HUD Home Program Special Revenue Fund:			
First Time Home Buyer Program	152,750	-	152,750
RASA	700,380	-	700,380
Residential Rehab	6,626,965	-	6,626,965
Total HUD Home Program	<u>7,480,095</u>	<u>-</u>	<u>7,480,095</u>
Community Development Block Grant:			
Special Revenue Fund:			
First Time Home Buyer	35,000	-	35,000
Residential Rehab	16,609	-	16,609
Total CDBG	<u>51,609</u>	<u>-</u>	<u>51,609</u>
HUD Social Security Grant Special Revenue Fund			
Macro Loan Program	9,459	-	9,459
Total Governmental Activities	\$ 9,541,163	\$ (2,000,000)	\$ 7,541,163

Interest receivable on the above loans amounted to \$2,426,193.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

5. NOTES RECEIVABLE (Continued)

A. Huntington Park 607, L.P. \$1,900,000

On May 1, 2013, the City entered into an Affordable Housing Agreement with Huntington Park 607, L.P., a California limited partnership (the "Owner") in the amount of \$1,900,000 in order to assist the owner to acquire and rehabilitate that certain property located in the City of Huntington Park to provide affordable housing to the residents. The principal outstanding as of June 30, 2022 was \$1,900,000 with an offset of allowance for uncollectible notes in the fund financial statements and in the Government-Wide financial statements.

B. First Time Home Buyer Program (the "Program"):

The Program is a second silent mortgage loan program designed to assist qualified low-income individuals with the purchase of their first home. Program assistance is limited to \$500,000 (inclusive of applicable program fees) or the lesser amount (with zero percent interest) necessary to provide the "gap" assistance required to meet the Program's front-end ratio requirements of 25% to 35%, whichever is lower. The Program is no longer offered by the City. The principal balance outstanding at June 30, 2022 was \$ 187,750.

C. RASA Note

In October 2001, the City entered into an agreement with RASA limited partnership ("RASA") whereby the RASA received \$700,000 for development costs of certain housing projects associated with the HOME Federal Program. Pursuant to this agreement, the RASA shall remit payments in annual installments commencing on January 1, 2004. Interest accrues at the rate of six percent per annum commencing January 1, 2003 until April 1, 2034. Repayment of the loan is secured by a deed of trust and net operating income generated by the Housing Project.

The note to the City is subordinate to existing senior debt obligation of RASA and not an available resource to the City. The principal balance outstanding at June 30, 2022 was \$700,380.

On October 18, 2001, the City entered into another agreement with RASA whereby in return for land disposition, it received a \$100,000 note. The \$100,000 note is subordinate to existing obligations of the developer to the County of Los Angeles. The note bears simple interest at the rate of 8.0 percent per annum from January 31, 2003 until December 31, 2047. Interest is payable annually. Principal is due and payable on or before December 31, 2047. The principal outstanding as of June 30, 2022 was \$100,000 with an offset of allowance for uncollectible notes in the fund financial statements and in the Government-Wide financial statements.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

5. NOTES RECEIVABLE (Continued)

D. Residential Rehab Loans

This program provides financial assistance to owners of single-family homes (one to four units) for rehabilitation improvements. Loans and/or grants are provided to qualified low and moderate income households to bring assisted properties into compliance with the City's property standard.

A summary of residential rehab loans is as follows:

Oldtimers Housing Development Corporation Notes	\$ 2,600,289
Huntington Park Pacific Associates	1,944,934
LINC Community Development Corporation	1,500,000
All others under \$100,000 individually	598,351
Total	\$ 6,643,574

Oldtimers Housing Development Corporation Notes:

The City, through the former Community Development Commission of the City of Huntington Park (the "Commission"), implemented the HOME Community Housing Development Program, including authority to enter into agreements with community housing development organizations. With this authority, the Commission entered into various affordable housing agreements with Oldtimers Housing Development Corporation IV ("OHDC") to help the developer acquire, produce, rehabilitate, operate and manage affordable housing units within the City of Huntington Park. Under the terms of the agreements, the Commission provided funds equal to the principal amounts of the Note which bears interest at the rate of three percent per annum, compounded annually.

The Note amount shall be paid by the OHDC's annual payment to the City of an amount equal to fifty percent (50%) of the residual receipts of the property. Below is the summary of the terms of the loans and the outstanding balances as of June 30, 2022.

Loan	Date of Loan Agreement	Principal Amount	Interest Rate	Payment Period	Outstanding Balance, June 30, 2022
1	July 12, 2006	\$ 620,848	3%	April 1, 2015 - April 1, 2061	\$ 592,389
2	August 6, 2007	223,700	3%	April 1, 2015 - April 1, 2061	223,700
3	June 2, 2008	468,000	3%	April 1, 2015 - April 1, 2061	468,000
4	January 22, 2008	1,348,000	3%	July 1, 2011 - July 1, 2063	1,316,200
					\$ 2,600,289

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

5. NOTES RECEIVABLE (Continued)

D. Residential Rehab Loans (Continued)

Huntington Park Pacific Associates Note:

On December 12, 2016, OHDC transferred the loan entered on January 22, 2008 with the original principal amount of \$2,040,715 and interest rate of 3% to Huntington Park Pacific Associates. At June 30, 2022, the outstanding balance of the loan was in the amount of \$1,944,934.

LINC Community Development Note:

In 2012, the City entered into a Home Investment Partnership Affordable Housing Agreement (Mosaic Gardens at Huntington Park) with LINC Community Development Corporation ("LINC CDC"). The City provided financial assistance to LINC CDC in the form of a loan of Home Program funds in the amount of \$1,500,000 to assist LINC CDC to acquire, rehabilitate, and operate the property as a long-term affordable housing project for persons and families of extremely low and very low income at an affordable rent. At June 30, 2022, the outstanding balance of the loan was in the amount of \$1,500,000.

6. LEASE RECEIVABLE

As of June 30, 2022, the City has the following leases:

On July 1, 2021, the City entered into a 49 month lease as lessor for the use of T Mobile - Library Parking Lot Lease. An initial lease receivable was recorded in the amount of \$98,418. As of June 30, 2022, the value of the lease receivable is \$75,444. The lessee is required to make monthly fixed payments of \$1,968. The lease has an interest rate of 0.8070%. The value of the deferred inflow of resources as of June 30, 2022 was \$74,316, and the City recognized lease revenue of \$24,102 during the fiscal year. The lessee has three extension options, each for 60 months.

On July 1, 2021, the City entered into a 34 month lease as lessor for the use of Sprint PCS Assets LLC Agreement - 3401 E. Florence Avenue (Salt Lake Park). An initial lease receivable was recorded in the amount of \$86,223. As of June 30, 2022, the value of the lease receivable is \$56,746. The lessee is required to make monthly fixed payments of \$2,479. The lease has an interest rate of 0.6447%. The value of the deferred inflow of resources as of June 30, 2022 was \$55,791, and the City recognized lease revenue of \$30,432 during the fiscal year. The lessee has two extension options, each for 60 months.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

6. LEASE RECEIVABLE (Continued)

On July 1, 2021, the City entered into a 30 month lease as lessor for the use of 6900 Bissell Street - Express Transportation Fixed Route Transit. An initial lease receivable was recorded in the amount of \$59,519. As of 06/30/2022, the value of the lease receivable is \$35,817. The lessee is required to make monthly fixed payments of \$2,000. The lease has an interest rate of 0.6447%. The value of the deferred inflow of resources as of June 30, 2022 was \$36,102, and the City recognized lease revenue of \$23,417 during the fiscal year. The lessee has one extension options, each for 60 months. The lessee had a termination period of two months as of the lease commencement.

On July 1, 2021, the City entered into a 41 month lease as lessor for the use of 5920 Miles Avenue - Water Tower Lease - Pacific Bell Wireless, LLC. An initial lease receivable was recorded in the amount of \$92,536. As of 06/30/2022, the value of the lease receivable is \$65,628. The lessee is required to make monthly fixed payments of \$2,281. The lease has an interest rate of 0.6447%. The value of the deferred inflow of resources as of June 30, 2022 was \$65,452, and the City recognized lease revenue of \$27,084 during the fiscal year.

On July 1, 2021, the City entered into a 53 month lease as lessor for the use of Wastewater System Project. An initial lease receivable was recorded in the amount of \$2,441,896. As of June 30, 2022, the value of the lease receivable is \$1,995,781. The lessee is required to make semi-annual fixed payments of \$494,281. The lease has an interest rate of 4.6800%. The value of the deferred inflow of resources as of June 30, 2022 was \$1,889,361, and the City recognized lease revenue of \$552,535 during the fiscal year. The lessee has one extension option for 120 months.

The future minimum lease payments receivable are as follows:

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2023	\$ 562,772	\$ 83,980	\$ 646,752
2024	569,523	61,338	630,861
2025	566,940	37,269	604,209
2026	530,181	12,358	542,539
TOTALS	\$ 2,229,416	\$ 194,945	\$ 2,424,361

Interest receivable on the above leases amounted to \$7,908.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

7. INTERFUND BALANCES

A. Due to/from Other Funds

At June 30, 2022, the following funds owed \$140,966 to the General Fund:

DUE TO OTHER FUNDS	DUE FROM OTHER FUNDS
	<u>General Fund</u>
Nonmajor Governmental Funds	
Greenway Linear Park Project	\$ 91,312
Public Safety Grants	4,654
Transportation Development Act/Bike Path	<u>45,000</u>
	<u>\$ 140,966</u>

Amounts due to the General Fund are used to compensate for negative cash balances. These balances are expected to be repaid within the next fiscal year.

B. Transfers In/Out

At June 30, 2022, the City had the following transfers reported in the fund financial statements:

Transfers Out	Transfers In	
	Nonmajor Governmental	Fund
Major Governmental Funds:		
General Fund	\$ 914,468	
ARPA Fund	<u>394,887</u>	
Total	\$ 1,309,355	

The transfers to Nonmajor Governmental Funds from the General Fund was made to clear fund deficits in the Nonmajor Governmental Funds. The transfers to Nonmajor Governmental Funds from ARPA Fund was made to reimburse expenses incurred for capital projects.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

8. CAPITAL ASSETS

A. Governmental Activities

A summary of changes in the capital assets for the governmental activities for the year ended June 30, 2022 is as follows:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Prior Period</u> <u>Adjustments</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclassification</u>	<u>Balance</u> <u>June 30, 2022</u>
NON DEPRECIABLE ASSETS:						
Land	\$ 5,959,656	\$ -	\$ -	\$ -	\$ -	\$ 5,959,656
Construction in progress	15,831,282	-	2,152,007	-	(840,130)	17,143,159
Total nondepreciable assets	21,790,938	-	2,152,007	-	(840,130)	23,102,815
DEPRECIABLE ASSETS:						
Building and improvements	25,818,727	-	99,400	-	840,130	26,758,257
Vehicles	6,179,625	24,494	42,709	-	-	6,246,828
Property and equipment	8,437,334	-	558,531	-	-	8,995,865
Infrastructure	-	-	-	-	-	-
Pavement systems	41,949,306	-	-	-	-	41,949,306
Sidewalk, curb, and gutter system	24,518,458	-	-	-	-	24,518,458
Traffic signals	7,186,821	-	99,809	-	-	7,286,630
Street lights	17,310,602	-	-	-	-	17,310,602
Right-to-use assets	-	-	192,680	-	-	192,680
Total capital assets, being depreciated	131,400,873	24,494	993,129	-	840,130	133,258,626
LESS ACCUMULATED DEPRECIATION:						
Building and improvements	(10,107,095)	(1,971,927)	-	(746,765)	-	(12,825,787)
Vehicles	(5,649,316)	(67,357)	-	(155,670)	-	(5,872,343)
Property and equipment	(6,368,043)	-	-	(572,608)	-	(6,940,651)
Infrastructure	-	-	-	-	-	-
Pavement systems	(21,646,806)	(24,430)	-	(943,533)	-	(22,614,769)
Sidewalk, curb, and gutter system	(15,422,889)	(178,842)	-	(542,424)	-	(16,144,155)
Traffic signals	(5,073,342)	(119,090)	-	(159,151)	-	(5,351,583)
Street lights	(12,705,187)	-	-	(602,658)	-	(13,307,845)
Right-to-use assets	-	-	-	(34,280)	-	(34,280)
Total accumulated depreciation	(76,972,678)	(2,361,646)	-	(3,757,089)	-	(83,091,413)
Total depreciable assets, net	54,428,195	(2,337,152)	993,129	(3,757,089)	840,130	50,167,213
Governmental activities capital assets, net	\$ 76,219,133	\$ (2,337,152)	\$ 3,145,136	\$ (3,757,089)	\$ -	\$ 73,270,028

Depreciation expense was charged to functions/programs of governmental activities for the fiscal year ended June 30, 2022 as follows:

General government	\$ 1,151,863
Public safety	2,254,696
Public works	256,352
Community services	88,346
Community development	5,832
Total	\$ 3,757,089

See Note 8 regarding the Measure L (Street Improvement) Bonds and lease liabilities issued relating to the above capital assets.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

8. CAPITAL ASSETS (Continued)

B. Business-Type Activities

A summary of changes in the capital assets for the business-type activities for the year ended June 30, 2022 is as follows:

	<u>Balance July 1, 2021</u>	<u>Prior Period Adjustments</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclassification</u>	<u>Balance June 30, 2022</u>
NONDEPRECIABLE ASSETS:						
Land	\$ 4,139,404	\$ -	\$ -	\$ -	\$ -	\$ 4,139,404
Construction in progress	1,531,434	-	2,101,967	-	(2,366,875)	1,266,526
Total nondepreciable assets	5,670,838	-	2,101,967	-	(2,366,875)	5,405,930
DEPRECIABLE ASSETS:						
Building and improvements	1,394,525	-	-	-	1,486,071	2,880,596
Vehicles	55,378	-	-	-	-	55,378
Property and equipment	282,696	-	11,544	-	-	294,240
Infrastructure						
Water improvements	23,063,912	-	-	-	880,804	23,944,716
Sewer & storm drain	5,029,258	-	-	-	-	5,029,258
Right-to-use assets	-	-	3,857	-	-	3,857
Total depreciable assets	29,825,769	-	15,401	-	2,366,875	32,208,045
LESS ACCUMULATED DEPRECIATION:						
Building and improvements	(133,549)	(237,792)	-	(46,456)	-	(417,797)
Vehicles	(55,378)	-	-	-	-	(55,378)
Property and equipment	(263,366)	-	-	(1,950)	-	(265,316)
Infrastructure						
Water improvements	(15,127,756)	(82,510)	-	(338,100)	-	(15,548,366)
Sewer & storm drain	(3,484,947)	-	-	(34,785)	-	(3,519,732)
Right-to-use assets	-	-	-	(954)	-	(954)
Total accumulated depreciation	(19,064,996)	(320,302)	-	(422,245)	-	(19,807,543)
Total depreciable assets, net	10,760,773	(320,302)	15,401	(422,245)	2,366,875	12,400,502
Business-type activities capital assets, net	\$ 16,431,611	\$ (320,302)	\$ 2,117,368	\$ (422,245)	\$ -	\$ 17,806,432

Depreciation expense charged to business-type activities is as follows:

Water improvements	\$ 386,306
Sewer maintenance	35,939
Total	\$ 422,245

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

9. LONG-TERM LIABILITIES

A summary of changes in long-term liabilities for the City for the year ended June 30, 2022 is as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due within One Year	Due in more than One Year
GOVERNMENTAL ACTIVITIES:						
Developer Notes	\$ 1,089,992	\$ -	\$ (27,137)	\$ 1,062,855	\$ 31,886	\$ 1,030,969
2005 Pension Obligation Refunding Bonds	10,550,000	-	(1,800,000)	8,750,000	1,950,000	6,800,000
Measure L Street Light Improvement Bonds	4,071,893	-	(822,467)	3,249,426	893,994	2,355,432
Compensated absences	1,165,652	756,145	(636,465)	1,285,332	257,066	1,028,266
Claims and judgments (Note 13)	4,815,457	2,858,680	(677,137)	6,997,000	2,890,000	4,107,000
Lease liabilities	-	192,680	(34,280)	158,400	47,680	110,720
Governmental Activities						
Long-term liabilities	21,692,994	3,807,505	(3,997,486)	21,503,013	6,070,626	15,432,387
BUSINESS-TYPE ACTIVITIES						
Compensated absences	22,849	30,996	(24,438)	29,407	5,881	23,526
Lease liabilities	-	3,857	(954)	2,903	2,903	-
Business-type activities						
Long-term liabilities	22,849	34,853	(25,392)	32,310	8,784	23,526
Total Long Term Liabilities	\$ 21,715,843	\$ 3,842,358	\$ (4,022,878)	\$ 21,535,323	\$ 6,079,410	\$ 15,455,913

A summary of individual debt issues, accounts outstanding and debt service requirements to maturity follow.

Developer Notes - Original Issue \$4,150,000

In April 2001, the City entered into an agreement with Adir International Export, Ltd. ("La Curacao") to construct and operate La Curacao department store. As consideration for operating the store, the City agreed to provide La Curacao payments derived from sales tax revenues generated by the store. The payments range from 15 to 60 percent based on the level of sales taxes generated by the store. The consideration to be paid by the City is limited to \$1,800,000 and is subordinate to existing developer notes on the Pacific Shopping Center. The sales tax payments are due semi-annually on March 1 and September 1 commencing on September 1, 2003. As of June 30, 2022, the outstanding balance was \$1,062,855.

Pension Obligation Refunding Bonds (POB's) - Original Issue \$23,050,000

City of Huntington Park, Taxable Pension Obligation Refunding Bonds, 2005 Series A (\$23,050,000) - The bonds were dated June 8, 2005, and were issued to make contributions to PERS to a) fund pension benefits for the City's employees who are members of PERS and b) reduce the unfunded actuarial liability with respect to such pension benefits. The bonds mature August 1, 2025. The POB's are an absolute and unconditional obligation of the City and payable from any funds available.

On April 5, 2007, the interest rate on the Bonds was converted to a fixed rate equivalent to 5.196% to 5.75%.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

9. LONG-TERM LIABILITIES (Continued)

The bonds are subject to mandatory redemption requirements commencing each year on or after August 1, 2006 in amounts ranging from \$50,000 to \$2,450,000. At June 30, 2022, the outstanding balance of the POB was \$8,750,000. Annual debt service requirements to maturity are as follows:

Year Ending June 30	Principal	Interest	Total
2023	\$ 1,950,000	\$ 447,607	\$ 2,397,607
2024	2,100,000	331,028	2,431,028
2025	2,250,000	205,813	2,455,813
2026	2,450,000	70,523	2,520,523
Total	\$ 8,750,000	\$ 1,054,971	\$ 9,804,971

Measure L - Streetlight Improvement Bonds - Original Issue \$10,000,000

In March 2006, the Huntington Park Public Financing Authority entered into an Installment Sale Agreement (ISA) with the City of Huntington Park and an assignment agreement with All Points Public Funding, LLC (the assignee) to finance certain street light projects. Under the terms of the ISA, the City will purchase the street light project from the Authority and pay to the Authority principal in the amount of \$10,000,000, due semi-annually in advance, at the interest rate of 4.9%. Interest becomes due and payable commencing with February 1, 2007 with final maturity on August 1, 2025.

Under the terms of the assignment agreement, the Authority received \$10,000,000 from the assignee for the transfer of all rights to the principal and interest payments under the ISA. Repayment of the ISA is secured by street light assessment parcel taxes approved by the voters on November 2, 2004.

The installment sale agreement is subject to optional prepayment, with premiums, commencing August 1, 2026. At June 30, 2022, the outstanding balance of the Bonds was \$3,249,426. Annual debt service requirements to maturity are as follows:

Year Ending June 30	Principal	Interest	Total
2023	\$ 893,994	\$ 109,168	\$ 1,003,162
2024	969,991	76,313	1,046,304
2025	1,050,708	40,679	1,091,387
2026	334,733	6,025	340,758
Total	\$ 3,249,426	\$ 232,185	\$ 3,481,611

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

9. LONG-TERM LIABILITIES (Continued)

Compensated Absences

The City's liability for vested and unpaid compensated absences (accrued vacation and sick pay) in the governmental activities and business-type activities has been accrued and amounted to \$1,285,332 and \$29,407, respectively at June 30, 2022. The General Fund, Water Enterprise Fund, Sewer Enterprise Fund, and Solid Waste Fund have been used to liquidate the majority of the liability for compensated absences.

Claims and Judgments Payable

The amount of claims and judgments payable at June 30, 2022 was \$6,997,000. The Risk Management Internal Service Fund has been used to liquidate the liability for claims and judgments payable. See Note 13 for details.

Lease Liabilities

As of June 30, 2022, the City has the following leases:

On July 1, 2021, the City entered into a 45 month lease as lessee for the use of Pitney Bowes - Postage Meter. An initial lease liability was recorded in the amount of \$7,850. As of June 30, 2022, the value of the lease liability is \$5,772. The City is required to make quarterly fixed payments of \$531. The lease has an interest rate of 0.8070%. The value of the right to use asset as of June 30, 2022 \$7,850 with accumulated amortization of \$2,093.

On July 1, 2021, the City entered into a 45 month lease as lessee for the use of Pitney Bowes - Inserting System. An initial lease liability was recorded in the amount of \$5,060. As of June 30, 2022, the value of the lease liability is \$3,721. The City is required to make quarterly fixed payments of \$342. The lease has an interest rate of 0.8070%. The value of the right to use asset as of June 30, 2022 is \$5,060 with accumulated amortization of \$1,349.

On July 1, 2021, the City entered into a 41 month lease as lessee for the use of Pitney Bowes - Digital Mailing System. An initial lease liability was recorded in the amount of \$7,225. As of June 30, 2022, the value of the lease liability is \$5,016. Huntington Park, CA is required to make quarterly fixed payments of \$562. The lease has an interest rate of 0.6447%. The value of the right to use asset as of June 30, 2022 is \$7,225 with accumulated amortization of \$2,099.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

9. LONG-TERM LIABILITIES (Continued)

Lease Liabilities (Continued)

On July 14, 2021, the City entered into a 48 month lease as Lessee for the use of Xerox Copier - 6900 Bissell St.. An initial lease liability was recorded in the amount of \$7,713. As of June 30, 2022, the value of the lease liability is \$5,804. Huntington Park, CA is required to make monthly fixed payments of \$163. The lease has an interest rate of 0.8070%. The value of the right to use asset as of June 30, 2022 is \$7,713 with accumulated amortization of \$1,859.

On July 1, 2021, the City entered into a 34 month lease as Lessee for the use of Konica Minolta - Copiers. An initial lease liability was recorded in the amount of \$62,069. As of 06/30/2022, the value of the lease liability is \$39,594. Huntington Park, CA is required to make quarterly fixed payments of \$5,693. The lease has an interest rate of 0.6447%. The value of the right to use asset as of June 30, 2022 is \$62,069 with accumulated amortization of \$23,687.

On April 21, 2022, the City entered into a 60 month lease as Lessee for the use of Konica Minolta - Color Copiers. An initial lease liability was recorded in the amount of \$106,494. As of June 30, 2022, the value of the lease liability is \$101,270. The City is required to make monthly fixed payments of \$1,888. The lease has an interest rate of 2.5367%. The value of the right to use asset as of June 30, 2022 is \$106,619 with accumulated amortization of \$4,146.

The future minimum lease payments payable as of June 30, 2022 are as follows:

Fiscal Year		Principal Payments		Interest Payments		Total Payments
2023	\$	50,583	\$	2,667	\$	53,250
2024		45,489		1,943		47,432
2025		26,496		1,297		27,793
2026		21,924		729		22,653
2027		16,811		178		16,989
TOTALS	\$	161,303	\$	6,814	\$	168,117

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

10. SUCCESSOR AGENCY LONG-TERM LIABILITIES

The summary of changes in the Successor Agency's long-term liabilities is as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due within One Year	Due in more than One Year
Pass Through Agreements	\$264,088,701	\$18,833,802	\$ -	\$282,922,503	\$ 1,912,946	\$ 281,009,557
Revenue Refunding, 2004A Series A Bonds	6,040,000	-	(2,945,000)	3,095,000	3,095,000	-
All Points Loan	2,409,626	-	(437,897)	1,971,729	458,882	1,512,847
2018 Taxable Tax Allocation Refunding Note	2,758,673	-	(382,386)	2,376,287	396,023	1,980,264
Subtotal	275,297,000	18,833,802	(3,765,283)	290,365,519	5,862,851	284,502,668
Add/(less) deferred amounts:						
Bond premium-						
2004A Revenue Refunding Bonds	66,670	-	(66,670)	-	-	-
Compensated Absences	3,387	2,151	(682)	4,856	-	4,856
Total long-term liabilities	\$275,367,057	\$18,835,953	\$ (3,832,635)	\$290,370,375	\$ 5,862,851	\$ 284,507,524

Pass through Agreements with the County of Los Angeles - \$282,922,503

On January 30, 1990, the Community Development Commission ("Commission") entered into an agreement with the County of Los Angeles whereby the County agreed to annually loan to the Commission a portion of the County's share of Tax Increment Revenues. The County Deferral Loans bear interest at a rate of 7 percent per year, compounded annually.

The Commission shall commence repayment of the principal and interest amounts of the County Deferral beginning in the fiscal year immediately following the year in which the total of the Commission's share of Tax Increment, debt service override, unitary revenue, and State property tax subvention revenue is sufficient to meet annual Successor Agency bonded debt service requirements. The County deferral to the Commission shall terminate that year. During the year ended June 30, 2022, \$18,383,803 accrued interest was added to the outstanding balance. As of June 30, 2022, these deferrals amounted to \$ 282,922,503.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

10. SUCCESSOR AGENCY LONG-TERM LIABILITIES (Continued)

**Huntington Park Public Financing Authority Refunding Revenue Bonds, 2004
Series A - Original Issuance \$55,875,000**

These bonds were dated May 25, 2004 and were issued to refund \$16,300,000 of the Huntington Park Financing Authority, Merged Redevelopment Project, Local Agency Parity Revenue Bonds, Issue of 1994 Series A, \$16,305,000 of the Huntington Park Financing Authority, Merged Redevelopment Project, Local Agency Taxable Parity Revenue Bonds, Issue of 1994 Series B, and \$23,990,000 of the Huntington Park Financing Authority, Merged Redevelopment Project, Local Agency Taxable Parity Revenue Bonds, Issue of 1994 Series C. The bonds bear varying rates of interest ranging from 3 percent to 5 percent payable September 1 and March 1 commencing September 1, 2004.

At June 30, 2022, the outstanding balance of the bonds was \$3,095,000. The annual debt service requirements on the Bonds are as follows:

Year Ending				
June 30,	Principal	Interest		Total
2023	\$ 3,095,000	\$ 77,375		\$ 3,172,375
Total	\$ 3,095,000	\$ 77,375		\$ 3,172,375

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

10. SUCCESSOR AGENCY LONG-TERM LIABILITIES (Continued)

All Points Loan - Original Issuance \$6,575,000

On October 10, 2007, the Commission entered into an amended and restated lease agreement with the Huntington Park Public Financing Authority ("All Points Loan"). The amended lease was financed by All Points Public Funding, LLC. Accordingly, all lease payments under the lease agreement have been assigned by the Authority to All Points. The proceeds from All Points Loan of \$6,575,000 were used to fund the prepayment of lease payments under the 1997 Lease Agreement and to redeem the 1997 Lease Revenue Bonds (Wastewater System Project) in full. The loan bears interest of 4.68% per annum payable June 1 and December 1 of each year beginning December 1, 2007, with principal maturities ranging from \$238,286 to \$528,063. The reduction in interest rate from 6.20% to 4.68% resulted in lower future debt service of approximately \$1.1 million.

At June 30, 2022, the outstanding balance of the bonds was \$1,971,729. The annual debt service requirements on the Bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 458,882	\$ 80,370	\$ 539,252
2024	480,871	58,380	539,251
2025	503,915	35,921	539,836
2026	528,061	12,357	540,418
Total	\$ 1,971,729	\$ 187,028	\$ 2,158,757

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

10. SUCCESSOR AGENCY LONG-TERM LIABILITIES (Continued)

2018 Taxable Tax Allocation Refunding Note- Original Issuance \$3,900,430

The 2018 Taxable Tax Allocation Refunding Note was issued in August 2018 in the amount of \$3,900,430. This note carries a net interest cost of 4.15% and matures on February 1, 2028. The proceeds on the bonds were used to pay for the principal and interest on the Neighborhood Preservation Promissory Note and the Santa Fe Promissory Note. This refunding resulted in an economic gain of \$2,331,495 and an estimated cash flow savings of \$2,682,846. The Note is secured by a pledge of property tax revenues.

At June 30, 2020, the outstanding balance is \$2,376,287. The annual debt service requirements on the Bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 396,023	\$ 94,507	\$ 490,530
2024	410,137	77,926	488,063
2025	424,742	60,754	485,496
2026	439,856	42,970	482,826
2027	455,496	24,554	480,050
2028	250,033	5,188	255,221
Total	\$ 2,376,287	\$ 305,899	\$ 2,682,186

Advance Refunding

The Community Development Commission, former redevelopment agency, has previously advance refunded Huntington Park Redevelopment Agency Merged Redevelopment Project Junior Lien Tax Allocation and Sales and Use Tax Revenue Bonds, Issue of 1990.

The proceeds from the Commission's refunding have been placed in irrevocable escrow accounts overseen by independent bank fiscal agents. Such proceeds are generally invested in U.S. Treasury Securities, which, together with interest earned thereon, are intended to provide amounts sufficient for future payments of interest, principal, and redemption premium on the refunded bonds. These refunded bonds have not been included as Commission outstanding long-term debt since establishing the irrevocable trust thereon satisfied the Commission's obligation.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS

At June 30, 2022, net pension liabilities and related deferred outflows of resources and deferred inflows of resources are as follows:

	Governmental Activities	Business-Type Activities	Total
NET PENSION LIABILITIES:			
CalPERS Miscellaneous	\$ 12,743,991	\$ 383,317	\$ 13,127,308
CalPERS Safety	28,410,388	-	28,410,388
PARS	3,931,645	323,382	4,255,027
Total net pension liabilities	45,086,024	706,699	45,792,723
DEFERRED OUTFLOWS OF RESOURCES:			
CalPERS Miscellaneous	\$ 3,751,632	\$ 112,843	\$ 3,864,475
CalPERS Safety	10,865,561	-	10,865,561
PARS	411,788	33,870	445,658
Total deferred outflows of resources	\$ 15,028,981	\$ 146,713	\$ 15,175,694
DEFERRED INFLOWS OF RESOURCES:			
CalPERS Miscellaneous	\$ 13,145,029	\$ 395,380	\$ 13,540,409
CalPERS Safety	18,895,440	-	18,895,440
PARS	-	-	-
Total deferred inflows of resources	\$ 32,040,469	\$ 395,380	\$ 32,435,849

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)

A. California Public Employees' Retirement System
General Information about the Pension Plan

Plan Description

The City contributes to CalPERS, a cost-sharing multiple-employer defined benefit pension plan, for its' miscellaneous and safety employees. The miscellaneous plan became part of the cost-sharing plan effective July 1, 2014. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefits provisions and all other requirements are from its executive office at 400 "P" Street, Sacramento, California, 95814.

Employees Covered by Benefit Terms

At June 30, 2022, the following employees were covered by the benefit terms:

	Plans					
	Miscellaneous			Safety		
	Tier I	Tier II	PEPRA	Tier I	Tier II	PEPRA
Active Employees	46	5	45	34	3	18
Transferred and terminated employees	116	1	34	35	-	7
Retired Employees and Beneficiaries	197	-	2	159	-	-
Total	359	6	81	228	3	25

Benefit Provided

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. A classic CalPERS or PEPRA safety member becomes eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. During the year ended June 30, 2013, the California's Public Employees' Pension Reform Act ("PEPRA") went into effect. Employees hired after January 1, 2013 who are new to the CalPERS system are part of the PEPRA plan. PEPRA members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 or 12 consecutive months' full-time equivalent monthly pay. Retirement benefits for classic miscellaneous employees are calculated as 2% of the average final 12 months compensation. Retirement benefit for classic safety employees are calculated as 3% of the average final 12 months compensation.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)

A. California Public Employees' Retirement System (Continued)
General Information about the Pension Plan (Continued)

Benefit Provided (Continued)

Retirement benefits for PEPRA miscellaneous employees are calculated as 2% of the average final 36 months compensation, and PEPRA safety employees are calculated as 2.7% of the average final 36 months compensation.

Participant is eligible for non-industrial disability retirement if he/she becomes disabled and has at least 5 years of credited service. There is no special age requirement. The standard non-industrial disability retirement benefit is a monthly allowance equal to 1.8 percent of final compensation, multiplied by service. Industrial disability benefits are not offered.

An employee's beneficiary may receive the basic death benefit if the employee dies while actively employed. A member's survivor who is eligible for any other pre-retirement death benefit may choose to receive that death benefit instead of this basic death benefit. The basic death benefit is a lump sum in the amount of the employee's accumulated contributions, where interest is currently credited at 7.5 percent per year, plus a lump sum in the amount of one month salary for each completed year of current service, up to a maximum of six months' salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 or 36 months preceding death.

Upon the death of a retiree, a one-time lump sum payment of \$500 will be made to the retiree's designated survivor(s), or to the retiree's estate.

Benefit terms provide for annual cost-of-living adjustments to each employee's retirement allowance. Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by 2 percent.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)

A. California Public Employees' Retirement System (Continued)
General Information about the Pension Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law ("PERL") requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the fiscal year ended June 30, 2022, the employee and employer contribution rates were as follows:

	Plans					
	Miscellaneous			Safety		
	Tier I	Tier II	PEPRA	Tier I	Tier II	PEPRA
Employee contribution rate	6.910%	6.920%	7.250%	8.990%	8.990%	13.750%
Employer contribution rate	11.600%	9.780%	7.730%	25.590%	23.620%	13.980%

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)

A. California Public Employees' Retirement System (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ended June 30, 2021, the total pension liability was determined by rolling forward the June 30, 2020 total pension liability. The June 30, 2020 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Actuarial Assumptions:	
Investment Rate of Return	7.15%
Inflation	2.50%
Salary Increases	Varies by entry age and service
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

¹ The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

All other actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)

A. California Public Employees' Retirement System (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund ("PERF").

The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund ("PERF") cash flows. Taking into account historical returns of all the PERF's asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C fund), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)

A. California Public Employees' Retirement System (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Discount Rate (Continued)

Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class¹</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1- 10²</u>	<u>Real Return Years 11+³</u>
Public Equity	50.00 %	4.80 %	5.98 %
Fixed Income	28.00	1.00	2.62
Inflation Assets	-	0.77	1.81
Private Equity	8.00	6.30	7.23
Real Estate	13.00	3.75	4.93
Liquidity	1.00	-	(0.92)
	<u>100.00 %</u>		

¹In the System's Annual Comprehensive Financial Report (ACFR), Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

²An expected inflation of 2.00% used for this period.

³An expected inflation of 2.92% used for this period.

⁴Figures are based on previous ALM of 2017

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)

A. California Public Employees' Retirement System (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the plans as of the measurement date, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage-point higher (8.15%) than the current rate:

	Plan's Net Pension Liability/(Asset)		
	Discount Rate -1%	Current Discount Rate	Discount Rate +1%
	6.15%	7.15%	8.15%
Miscellaneous Plan	\$ 23,521,097	\$ 13,127,308	\$ 4,534,912
Safety Plan	\$ 45,921,601	\$ 28,410,388	\$ 14,027,090

Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued CalPERS financial report.

Proportionate Share of Net Pension Liability and Pension Expense

The following table shows the City's proportionate share of the risk pool collective net pension liability over the measurement period.

	Miscellaneous Plan		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2020 (Valuation Date)	\$ 76,470,732	\$ 55,548,461	\$ 20,922,271
Balance at June 30, 2021 (Measurement Date)	\$ 78,722,390	\$ 65,595,082	\$ 13,127,308
Net Changes during 2020-2021	\$ 2,251,658	\$ 10,046,621	\$ (7,794,963)

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)

A. California Public Employees' Retirement System (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

	Safety Plan		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Increase (Decrease) Net Pension Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2020 (Valuation Date)	\$ 129,109,356	\$ 88,283,135	\$ 40,826,221
Balance at June 30, 2021 (Measurement Date)	130,089,821	101,679,433	28,410,388
Net Changes during 2020-2021	\$ 980,465	\$ 13,396,298	\$ (12,415,833)

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool:

(1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2020). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability ("TPL") determines the net pension liability ("NPL") at the valuation date.

(2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2021). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2021 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2020-2021).

(3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date.

(4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)

A. California Public Employees' Retirement System (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

(5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.

(6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

Deferred outflows of resources, deferred inflows of resources, and pension expense is allocated based on the City's share of contribution.

The City's proportionate share of the net pension liability was as follows:

<u>Measurement Date</u>	<u>Plans</u>	
	<u>Miscellaneous</u>	<u>Safety</u>
June 30, 2020	0.19229%	0.37523%
June 30, 2021	0.24273%	0.52531%
Change - Increase (Decrease)	0.05044%	0.15008%

For the year ending June 30, 2022, the City recognized pension expense in the amounts of \$5,661,305 and \$9,043,838 for the miscellaneous plan and safety plan, respectively.

The expected average remaining service lifetime ("EARSL") is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired). The EARSL for the miscellaneous plan and the safety risk pool for the 2020-2021 measurement period is 3.7 years.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)

A. California Public Employees' Retirement System (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

As of June 30, 2021, the measurement date, the City has deferred outflows and deferred inflows of resources related to pensions as follows:

Miscellaneous Plan		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Contribution made after the measurement date	\$ 2,182,464	\$ -
Differences between expected and actual experience	1,472,087	-
Differences between City contributions and proportionate share of contributions	-	(973,980)
Change in employer contributions	209,924	(1,106,983)
Differences between projected and actual investment earnings	-	(11,459,446)
Total	\$ 3,864,475	\$ (13,540,409)

Safety Plan		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Contribution made after the measurement date	\$ 4,195,452	\$ -
Difference between expected and actual experience	4,853,891	-
Change in employer's proportion	1,816,218	(177,209)
Difference between City contributions and proportionate share of contributions	-	(1,808,588)
Differences between projected and actual investment earnings	-	(16,909,643)
Total	\$ 10,865,561	\$ (18,895,440)

The deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the collective net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in the future pension expense as follows:

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)

A. California Public Employees' Retirement System (Continued)

**Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources
and Deferred Inflows of Resources Related to Pension (Continued)**

**Proportionate Share of Net Pension Liability and Pension Expense
(Continued)**

Measurement Period Ended June 30	Deferred Outflows (Inflows) of Resources	
	Miscellaneous	Safety
2023	\$ (3,444,585)	\$ (946,605)
2024	(2,540,346)	(2,903,502)
2025	(2,706,667)	(3,721,926)
2026	(3,166,800)	(4,653,298)
Thereafter	-	-
	<u>\$ (11,858,398)</u>	<u>\$ (12,225,331)</u>

B. Retirement Enhancement Plan

General Information about the Pension Plan

Plan Description

The City established a 401(a) defined benefit retirement enhancement plan via resolution on June 15, 2009. The Plan covers the employees of General Employees Association ("GEA"), non-represented employees, and the non-sworn members of the Police Officers Association ("POA"). The Plan is part of an agent multiple employer plan administered by the Public Agency Retirement Service (the "PARS"). A separate audited GAAP-basis post- employment benefit plan report is not available for the Plan. Due to PEPRA legislation, the Plan is closed to employees hired by the City after December 31, 2012.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)
B. Retirement Enhancement Plan (Continued)

General Information about the Pension Plan (Continued)

Benefit Provided

The Plan provides a benefit equal to 0.5% of final average compensation multiplied by years of benefit service. Benefit service includes City of Huntington Park credited CalPERS service and any purchases of additional service credit (airtime, military, or other forms of additional service). Purchased service credit under the Plan must have been purchased prior to January 1, 2013 in order to be counted as benefit service. Eligibility for the supplemental benefit is defined as reaching age 55, completing 5 years of full-time continuous service, and retiring concurrently from both CalPERS and the PARS plan after leaving City employment. Employees who terminate employment with the City prior to meeting the eligibility requirements for a supplemental benefit will receive a refund of their employee contributions with 4% interest per annum.

Final Average Compensation ("FAC") is equal to the highest twelve consecutive months of compensation with the City of Huntington Park, subject to CalPERS deductions and not including Employer Paid Member Contributions (EPMC). Compensation includes "longevity" and "Spanish" pay. FAC is subject to IRC 401(a) (17) limitations.

There is no disability benefit under this plan, other than the return of employee contributions with 4% interest per annum.

The plan provides a pre-retirement death benefit to spouses or registered domestic partners of employees who met the age and service eligibility conditions for retirement (but failed to meet the concurrent retirement provision with CalPERS) under the plan on the date of their death prior to retirement. The benefit shall be equal to the employee's supplemental retirement benefit assuming the employee had retired on the date of death and elected a 100% joint- and-survivor annuity.

The normal form of benefit for the Retirement Enhancement Plan is a life-only annuity. In lieu of a life-only annuity, a participant may elect an actuarial equivalent optional form of payment. The optional form is a joint and survivor annuity.

Any benefit in payment status will increase by 2% (or the cost of living, whichever is less) per annum on each participant's anniversary date of retirement.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)
B. Retirement Enhancement Plan (Continued)

General Information about the Pension Plan (Continued)

Employees Covered by Benefit Terms

At June 30, 2020, the valuation date, the following employees were covered by the benefit terms:

Active Employees	28
Terminated Employees	35
Retired Employees and Beneficiaries	41
Total	104

Contributions

Eligible employees employed on the commencement date of the plan (July 1, 2009 for non-safety non-represented management employees and City Council members; July 1, 2010 for GEA employees, POA non-safety employees and non-safety, non-represented, non-management employees) are required to make employee contributions equal to 1.5% of compensation. Eligible employees hired after the effective dates are required to make employee contributions equal to 2.0% of compensation for five years of continuous employment, at which time the contribution rate will be reduced to 1.5% of compensation. The City picks up 100% of the employee's contributions.

Net Pension Liability

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement date June 30, 2021, the total pension liability was determined by rolling forward the June 30, 2020 total pension liability. The June 30, 2022 total pension liabilities were based on the following actuarial methods and assumptions:

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)
B. Retirement Enhancement Plan (Continued)

Net Pension Liability (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability (Continued)

Valuation Timing	Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Amortization Method	
Level percent or level dollar	Level dollar
Closed, open, or layered periods	Closed
Amortization period at 06/30/2022	8 years
Amortization growth rate	0.00%
Actuarial Assumptions:	
Inflation	2.30%
Salary increases	Increases are based on years of service, ranges from 10.40% to 3.50% for 0 to 30 or more years of service, respectively.
Investment return	6.50%
Payroll growth	2.80%
Cost of living adjustment	2.00%
Withdrawal	Consistent with Non-Industrial rate used to value CalPERS Miscellaneous Public Agency Pension Plans after June 30, 2021.
Mortality	Pre-retirement: Consistent with Non-Industrial rate used to value CalPERS Miscellaneous Public Agency Pension Plans after June 30, 2021. Post-retirement: Consistent with Non-Industrial rate used to value CalPERS Miscellaneous Public Agency Pension Plans after June 30, 2021.
Retirement	Consistent with those used to value CalPERS Miscellaneous Public Agency Pension Plans "2.5% at 55" for ages 55-58, and the "2.7% at age 55" for ages 59 or older. Ranges from 10.9% at age 55 to 100% at age 75+.
Maximum Benefits and Salary	Salary used in the calculation of final average compensation is subject to limitations of IRC 401(a)(17). The limit assumed to increase at 2.3% per annum.
Family Composition	70% of active members are assumed to have a qualified spouse or registered domestic partner. Females are assumed to be three years younger than their male spouses.
Form of Payment	Single life annuity.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)
B. Retirement Enhancement Plan (Continued)

Net Pension Liability (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.5 percent. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

The table below reflects long-term expected real return adjusted for inflation by asset classes:

Asset Class	Index	Target Allocation	Long-Term Expected Arithmetic Real Rate of Return	Long-Term Expected Geometric Real Rate of Return
US Cash	BALM 3-Mon T-bill	8.09%	0.21%	0.20%
US Core Fixed Income	Bloomberg Barclays Aggregate	45.82%	1.95%	1.84%
US Broad Equity Market	Russell 3000 TR	36.67%	5.70%	4.10%
Foreign Developed Equity	MSCI EAFE NR	4.66%	7.30%	5.56%
Emerging Market Equities	MSCI EM NR	3.04%	9.44%	5.97%
US REITs	FTSE NAREIT Equity REIT	1.72%	6.27%	4.11%
		<u>100.00%</u>		
Assumed Inflation - Mean			2.35%	2.35%
Assumed Inflation - Standard Deviation			1.25%	1.25%
Portfolio Real Mean Return			3.74%	3.35%
Portfolio Nominal Mean Return			6.09%	5.80%
Portfolio Standard Deviation				8.02%
Long-Term Expected Rate of Return				6.50%

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)
B. Retirement Enhancement Plan (Continued)

Net Pension Liability (Continued)

Changes in Net Pension Liability

The following table shows the changes in net pension liability recognized over the measurement period.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (c) = (a) - (b)
Balance as of June 30, 2021	\$ 7,818,111	\$ 4,184,658	\$ 3,633,453
Changes for the year:			
Service cost	71,630	-	71,630
Interest on the total pension liability	500,647	-	500,647
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	16,282	-	16,282
Effect of assumptions changes or inputs	75,216	-	75,216
Benefit payments	(380,941)	(380,941)	-
Employer contributions	-	508,988	(508,988)
Member contributions	-	33,166	(33,166)
Net investment income	-	(488,398)	488,398
Administrative expense	-	(11,555)	11,555
Balance as of June 30, 2022	\$ 8,100,945	\$ 3,845,918	\$ 4,255,027

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 6.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.50%) or 1 percentage-point higher (7.50%) than the current rate:

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
Total pension liability	\$ 9,203,553	\$ 8,100,945	\$ 7,191,766
Fiduciary net position	3,845,918	3,845,918	3,845,918
Net pension liability	\$ 5,357,635	\$ 4,255,027	\$ 3,345,848

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

11. PENSION PLANS (Continued)

B. Retirement Enhancement Plan (Continued)

Net Pension Liability (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available upon request.

Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

For the measurement period ended June 30, 2020, the City incurred pension expense in the amount of \$220,908. As of measurement date of June 30, 2020, the City has deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 8,528	\$ -
Changes of assumptions	39,399	-
Net difference between projected and actual earning	397,731	-
Total	\$ 445,658	\$ -

The amounts above are net of outflows and inflows recognized in the 2020-2021 measurement period expense.

Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Measurement Period Ending June 30	Deferred Outflows/(Inflows) of Resources	
2023	\$ 132,600	
2024	90,236	
2025	69,786	
2026	153,036	
Thereafter	-	
	\$ 445,658	

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

12. DEFINED CONTRIBUTION PLAN - ALTERNATIVE RETIREMENT PLAN

Effective July 1, 2001, the City established the City of Huntington Park Alternative Retirement System with PARS. Under PARS, the City participates in the defined contribution plan to benefit employees not currently eligible for PERS. Pursuant to the PARS agreement, the PARS trust is administered by Phase II Systems with Union Bank of California acting as trustee. In accordance with the PARS trust agreement, the City does not manage the plan's assets or complete distributions to employees out of the plan. Phase II Systems and Union Bank of California perform these functions.

The PARS trust, authorized under the Internal Revenue Code Section 401(a) and Government Code Sections 53215- 53224 and 2000, maintains the following general provisions:

- Eligibility- Part-time employees who work less than 1,000 hours per fiscal year;
- Eligible employees shall participate while not accruing a benefit under social security or PERS;
- Eligible employees contribute 7.5 percent of compensation on a pre-tax basis;
- The City is not required to contribute on behalf of the employee;
- Contributions and distributions of the plan are not obligations of the City; and
- Amendments to the plan are subject to the discretion of the City.

13. OTHER POST-EMPLOYMENT BENEFITS ("OPEB") PLAN

General Information about the OPEB Plan

Plan Description

In addition to the retirement plan described in Note 10, the City of Huntington Park Retiree Healthcare Plan ("CHPRHP") contributes to the California Employers' Retiree Benefit Trust Fund (" CERBTF") to fund the City's health and other post-employment benefit costs for its retirees, their spouses, and their qualified dependents. CHPRHP provides a monthly contribution towards medical insurance premiums which costs up to a fixed dollar cap that varies based on coverage election and employment status. This fund is administered by the CalPERS. CalPERS issues a publicly available financial report through their website at www.calpers.ca.gov.

Employees Covered by Benefit Terms

At June 30, 2021, the following employees were covered by the benefit terms:

Active employees selecting coverage	112
Active employees waiving coverage	22
Retirees electing coverage	178
Total	312

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

13. OTHER POST-EMPLOYMENT BENEFITS ("OPEB") PLAN (Continued)

Benefit Provided

Employees of the City are eligible for retiree health benefits if they retire directly from the City under PERS are at least age 50 at the date of retirement, and have 5 years of PERS service eligibility. Retiree benefit continues to surviving spouse if retiree elects PERS survivor annuity.

The City provides a medical contribution of up to 100% of the Kaiser LA region non-Medicare-eligible premium for single, 2-party, and family coverage for non-Medicare and Medicare-eligible retirees. The City contribution cap for current and future Medicare-eligible retirees is the Kaiser LA Region Medicare-eligible premium.

Contributions

The City's funding practice has been to pay each year's benefits from City assets and not fund the OPEB trust after FY2011-12.

Net OPEB Liability

The City's net OPEB liability, measured as of June 30, 2021, was \$23,930,617. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021.

Actuarial Methods and Assumptions Used to Determine Total OPEB Liability

The total OPEB liability as of June 30, 2021 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount rate	6.25%
Investment return	6.25%
Inflation	2.50%
Payroll growth	3.00%
Mortality	Based on assumptions for Public Agency Miscellaneous and Police members published in the 2021 CalPERS Experience Study. These tables include generational mortality improvement using 80% of scale MP-2020.
Healthcare trend rates	6.7% for FY2022, 6.8% for FY2023, and 7.6% for FY2024, then gradually decreasing over several decades to an ultimate rate of 3.9% in FY2076 and later years.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

13. OTHER POST-EMPLOYMENT BENEFITS ("OPEB") PLAN (Continued)
Change of Assumptions

The following economic assumptions changed between measurement dates June 30, 2020 and 2021:

	Measurement Date	
	June 30, 2021	June 30, 2020
Discount Rate	6.25%	3.88%
Expected long-term rate of return on assets (CERBT Strategy 1)	6.25%	6.25%
Index rate for 20-year, tax-exempt municipal bonds (Fidelity 20-Year Municipal GO AA Index) used in discount rate determination	1.92%	2.45%
General Inflation (CPI-U)	2.50%	2.25%
CPI Medical Care	3.50%	3.75%
Payroll Growth Rates	3.00%	2.75%

Discount Rate

GASB 75 requires a discount rate that reflects the following:

- a)The long-term expected rate of return on OPEB plan investments - to the extent that the OPEB plan's fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b)A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher - to the extent that the conditions in (a) are not met.

The discount rate was changed from 3.88% to 6.25% based on updated expectations of long-term returns on trust assets and 20-year municipal bond rates.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

13. OTHER POST-EMPLOYMENT BENEFITS ("OPEB") PLAN (Continued)
Discount Rate (Continued)

The expected plan asset return is based on a blended rate of the Plan's expected asset class returns and target asset allocation, which was based on CERBT investment strategy 1 as the table shown below:

<u>Asset Class</u> <u>(CERBT Strategy¹)</u>	<u>Target Allocation at</u> <u>Measurement Date</u>	<u>Long-Term</u> <u>Expected Real</u> <u>Rate of Return</u>	<u>Long-Term Expected</u> <u>Nominal Rate of Return¹</u>
Equity	49.00%	4.50%	6.80%
Fixed Income	23.00%	1.40%	3.70%
TIPS	20.00%	3.70%	6.00%
Commodities	5.00%	0.05%	2.80%
REITs	3.00%	1.10%	3.40%
 Total ²	100.00%		6.00%
Adjustemnt for inflation assumption ³			0.20%
Adjusted total expected return			6.20%
Reduction for assumed investment expense ⁴			0.00%
Net assumed investment return (rounded to 1/4%)			6.25%

¹ Nominal rates of return are equal to real rates of return plus the assumed inflation rate of 2.30% and are net of investment expenses. Both were developed by CalPERS for the CERBT Fund and can be found in the March 2022 Investment Committee agenda materials.

² Portfolio total expected return is not equal to the weighted average of the asset class geometric returns shown above.

³ Difference between the assumed inflation rate disclosed in this valuation report (2.50%) and CERBT assumed inflation rate of 2.30%.

⁴ Assumed investment expenses include investment advisory fees. CalPERS' published returns for CERBT are net of 0.10% investment expenses.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

13. OTHER POST-EMPLOYMENT BENEFITS ("OPEB") PLAN (Continued)

Changes in Net OPEB Liability

The following table shows the changes in the net OPEB liability recognized over the measurement period.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance for fiscal year ending 6/30/2020¹ (Measured at 6/30/2019)	\$ 63,537,396	\$ 10,129,193	\$ 53,408,203
Changes for the year:			
Service cost	1,994,299	-	1,994,299
Interest	2,488,824	-	2,488,824
Differences between expected and actual experience ²	(16,506,456)	-	(16,506,456)
Changes of assumptions	(11,900,717)	-	(11,900,717)
Changes of benefit terms	-	-	-
Employee contributions	-	-	-
Employer contributions ³	-	2,773,479	(2,773,479)
Net investment income	-	2,783,889	(2,783,889)
Other additions	-	-	-
Benefit payments ³	(2,773,479)	(2,773,479)	-
Administrative expense	-	(3,832)	3,832
Other deductions	-	-	-
Net changes	(26,697,529)	2,780,057	(29,477,586)
Balance for fiscal year ending 6/30/2021¹ (Measured at 6/30/2020)	\$ 36,839,867	\$ 12,909,250	\$ 23,930,617

¹ The City has elected to use the GASB 75 "lookback" method where assets and liabilities are measured as of the prior fiscal year-end, but applied to the current fiscal year.

² Due to the difference between expected and actual benefit payments during the measurement period ending 6/30/2021.

³ Benefit payments equal \$1,920,803 explicit subsidy payments to retirees and \$852,676 implicit subsidy costs incurred during the measurement period ending 6/30/2021.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rates

The following table presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.25 percent) or 1-percentage-point higher (7.25 percent) than the current discount rate:

	1% Decrease (5.25%)	Discount Rate (6.25%)	1% Increase (7.25%)
Plan's Net OPEB Liability	\$ 28,288,416	\$ 23,930,617	\$ 20,294,670

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

13. OTHER POST-EMPLOYMENT BENEFITS ("OPEB") PLAN (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	Current Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase
Plan's Net OPEB Liability	\$ 19,994,733	\$ 23,930,617	\$ 28,714,014

OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2022, the City recognized OPEB expenses in the amount of \$435,457. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual liability	\$ 83,523	\$ 15,232,861
Change of assumptions	8,124,216	9,784,134
Net difference between projected and actual investment earnings	-	1,551,597
Contributions between measurement date and reporting date	2,942,524	-
Total	\$ 11,150,263	\$ 26,568,592

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

13. OTHER POST-EMPLOYMENT BENEFITS ("OPEB") PLAN (Continued)

OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

The \$2,942,524 reported as deferred outflows of resources related to OPEB resulting from the City's contributions subsequent to the measurement date during the year ended June 30, 2022 will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in future OPEB expenses based on expected average remaining service lifetime for the measurement period 4.7 years as follows:

Measurement Period Ended June 30	Deferred Outflows/(Inflows) of Resources
2023	\$ (2,993,122)
2024	(3,879,845)
2025	(4,290,480)
2026	(5,240,113)
2027	(1,957,293)
Thereafter	<hr/> -
	\$ <u>(18,360,853)</u>

14. RISK MANAGEMENT AND SELF INSURANCE PROGRAM

The City is self-insured for the first \$250,000 on each general liability claim and for the first \$500,000 on each workers' compensation claim. The insurance coverage in excess of the self-insured amount is provided by the Independent Cities Risk Management Authority ("ICRMA") up to a limit of \$30,000,000 for general liability and statutory limits for workers' compensation claims.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. At June 30, 2022, the amount of these liabilities was \$6,997,000. The amount represents an estimate of \$2,345,991 for reported claims through June 30, 2022 and \$4,651,009 of estimates incurred but not reported claims.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

14. RISK MANAGEMENT AND SELF INSURANCE PROGRAM (Continued)

The result of activities in the reported liability is as follows:

Year Ending June 30,	Claims Payable July 1	Claims Incurred during the Fiscal Year	Claims Payments	Year Ended June 30
2016	\$ 3,890,344	\$ 1,165,018	\$ (553,499)	\$ 4,501,863
2017	4,501,863	4,131,739	(759,998)	7,873,604
2018	7,873,604	1,487,758	(3,413,852)	5,947,510
2019	5,947,510	1,044,881	(1,381,075)	5,611,316
2020	5,611,316	743,134	(2,619,699)	3,734,751
2021	3,734,750	1,947,558	(866,851)	4,815,457
2022	4,815,457	2,858,680	(677,137)	6,997,000

The City is a member of the ICRMA, a public entity risk pool currently operating as a common risk management and insurance program for 15 California cities. The City pays an annual premium to the pool for its excess general liability insurance coverage. The agreement for formation of the ICRMA provides that the pool will be self-sustaining through member premiums. The ICRMA has published its own financial report for the year ended June 30, 2022, which can be obtained from Independent Cities Risk Management Authority, Sherman Oaks, California.

15. LITIGATION

The City of Huntington Park has been named as defendant in numerous lawsuits and claims arising in the course of operations. In the aggregate, these claims seek monetary damages in significant amounts. To the extent the outcome of such litigation has been determined to result in probable financial loss to the City the estimated loss has been accrued in the financial statements.

16. COMMITMENTS AND CONTINGENCIES

The City recognizes as revenue, grant moneys received as reimbursement for costs incurred in certain Federal and State programs it administers. Although the City's federal grant programs are being audited through June 30, 2022 in accordance with Uniform Guidance, these programs are still subject to financial and compliance audits and resolution of identified questioned costs. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

17. TAX ABATEMENT ARRANGEMENT

In April 2001, the City entered into a Developer Note Agreement with La Curacao to construct and operate La Curacao department store. The City agreed to provide La Curacao payments derived from sales tax revenues generated by the store.

For the fiscal year ended June 30, 2022, the City abated sales taxes totaling \$27,137.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2022

18. FUND BALANCE CLASSIFICATIONS

The detail information of the fund balances at June 30, 2022 is as follows:

	Major Funds					Nonmajor Governmental Funds	Total
	General	HUD Home Program Special Revenue	Employees' Retirement Fund	ARPA			
Restricted for:							
Retirement	\$ -	\$ -	\$ 11,005,471	\$ -	\$ -	\$ 11,005,471	
Community development	-	1,646,688	-	-	-	3,404,973	5,051,661
Public works	-	-	-	-	-	8,090,346	8,090,346
Debt service	-	-	-	-	-	5,452,164	5,452,164
Total restricted	-	1,646,688	11,005,471	-	-	16,947,483	29,599,642
Assigned to:							
Self insurance	500,000	-	-	-	-	-	500,000
Working capital	2,600,000	-	-	-	-	-	2,600,000
Grants	-	-	-	-	-	502,724	502,724
Measure M	-	-	-	-	-	-	-
Measure R	-	-	-	-	-	-	-
All Other Special Revenue Funds	-	-	-	-	-	299,320	299,320
Total assigned	3,100,000	-	-	-	-	802,044	3,902,044
Unassigned:	10,472,528	-	-	-	-	(158,593)	10,313,935
Total	\$ 13,572,528	\$ 1,646,688	\$ 11,005,471	\$ -	\$ -	\$ 17,590,934	\$ 43,815,621

19. PRIOR PERIOD ADJUSTMENT

Effective July 1, 2021, the City restated the fund balance of General Fund, Non Major Governmental Funds, and Water Enterprise Fund in the amount of \$150,468, \$3,562,141, and \$(320,302), respectively, primarily to recognize revenue and expenses that should have been recorded in fiscal year 2021.

20. SUBSEQUENT EVENTS

The City considered subsequent events through March 28, 2024, which is the date these financial statements were available to be issued.

City of Huntington Park
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule – General Fund
For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Taxes	\$ 28,445,280	\$ 28,445,280	\$ 29,988,507	\$ 1,543,227
Licenses and permits	2,786,800	2,786,800	2,912,391	125,591
Fines and forfeitures	1,935,000	1,935,000	1,889,792	(45,208)
Use of money and property	200,000	200,000	472,368	272,368
Intergovernmental	430,510	430,510	593,561	163,051
Charges for services	1,117,800	1,117,800	1,356,681	238,881
Other revenues	10,000	10,000	114,193	104,193
Total revenues	<u>34,925,390</u>	<u>34,925,390</u>	<u>37,327,493</u>	<u>2,402,103</u>
EXPENDITURES				
Current:				
General government	11,002,969	11,002,969	5,501,538	5,501,431
Public safety	16,512,652	16,512,652	19,505,514	(2,992,862)
Public works	4,044,671	4,044,671	3,777,867	266,804
Community services	2,076,368	2,076,368	1,440,951	635,417
Community development	2,004,962	2,004,962	2,704,340	(699,378)
Debt Service:				
Principal retirement	-	-	34,280	(34,280)
Interest and fiscal charges	-	-	875	(875)
Capital Outlay	2,252,553	2,252,553	778,936	1,473,617
Total expenditures	<u>37,894,175</u>	<u>37,894,175</u>	<u>33,744,301</u>	<u>4,149,874</u>
Excess (deficiency) of revenues over expenditures	<u>(2,968,785)</u>	<u>(2,968,785)</u>	<u>3,583,192</u>	<u>6,551,977</u>
OTHER FINANCING SOURCES (USES)				
Inception of lease	-	-	192,555	192,555
Transfers in	-	-	-	-
Transfers out	-	-	(914,468)	(914,468)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>(721,913)</u>	<u>(721,913)</u>
Net change in fund balances	\$ (2,968,785)	\$ (2,968,785)	\$ 2,861,279	\$ 5,830,064
Fund balances - beginning, as restated			<u>10,711,249</u>	
Fund balances - ending			<u>\$ 13,572,528</u>	

City of Huntington Park

Required Supplementary Information (Unaudited)

Budgetary Comparison Schedule – HUD Home Program Special Revenue Fund

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Use of money and property	\$ -	\$ -	\$ 1,996	\$ 1,996
Intergovernmental	60,151	60,151	60,151	-
Total revenues	60,151	60,151	62,147	1,996
EXPENDITURES				
Current:				
Community development	60,151	60,151	-	60,151
Total expenditures	60,151	60,151	-	60,151
Excess (deficiency) of revenues over expenditures	-	-	62,147	62,147
OTHER FINANCING SOURCES (USES)				
Proceeds from exchange of property	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	\$ -	\$ -	\$ 62,147	\$ 62,147
Fund balances - beginning			1,584,541	
Fund balances - ending			\$ 1,646,688	

City of Huntington Park
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule – Employees’ Retirement Fund
For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Taxes	\$ 8,499,700	\$ 8,499,700	\$ 7,274,566	\$ (1,225,134)
Fines and forfeitures	12,320	12,320	15,898	3,578
Use of money and property	10,000	10,000	17,856	7,856
Total revenues	<u>8,522,020</u>	<u>8,522,020</u>	<u>7,308,320</u>	<u>(1,213,700)</u>
EXPENDITURES				
Current:				
General government	8,884,499	8,884,499	1,717,207	7,167,292
Public safety		-	1,083,571	(1,083,571)
Debt Service:				
Principal retirement	-	-	1,800,000	(1,800,000)
Interest and fiscal charges	-	-	555,549	(555,549)
Total expenditures	<u>8,884,499</u>	<u>8,884,499</u>	<u>5,156,327</u>	<u>3,728,172</u>
Excess (deficiency) of revenues over expenditures	<u>(362,479)</u>	<u>(362,479)</u>	<u>2,151,993</u>	<u>2,514,472</u>
Net change in fund balances	\$ (362,479)	\$ (362,479)	2,151,993	\$ 2,514,472
Fund balances - beginning			8,853,478	
Fund balances - ending			<u>\$ 11,005,471</u>	

City of Huntington Park

Required Supplementary Information (Unaudited)

Budgetary Comparison Schedule – American Recue Plan Act (ARPA) Fund

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ -	\$ -	\$ 1,115,532	\$ 1,115,532
Total revenues	<u> </u> -	<u> </u> -	<u> </u> 1,115,532	<u> </u> 1,115,532
EXPENDITURES				
Current:				
General government	<u> </u> -	<u> </u> -	<u> </u> 720,645	<u> </u> (720,645)
Total expenditures	<u> </u> -	<u> </u> -	<u> </u> 720,645	<u> </u> (720,645)
Excess (deficiency) of revenues over expenditures	<u> </u> -	<u> </u> -	<u> </u> 394,887	<u> </u> 394,887
OTHER FINANCING SOURCES (USES)				
Transfers out	<u> </u> -	<u> </u> -	<u> </u> (394,887)	<u> </u> (394,887)
Total other financing sources and uses	<u> </u> -	<u> </u> -	<u> </u> (394,887)	<u> </u> (394,887)
Net change in fund balances	\$ <u> </u> -			
Fund balances - beginning			<u> </u> -	
Fund balances - ending			<u> </u> -	

City of Huntington Park
Required Supplementary Information (Unaudited)
Notes to the Required Supplementary Information
For the Year Ended June 30, 2022

Budgetary Information

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

The City and its component units' fiscal year begins on July 1 of each year and ends June 30 the following year. On or before the fifteenth of June of each year, the City Manager submits to the City Council a proposed budget for the next ensuing fiscal year based on a detailed financial plan prepared by the heads of the various offices, agencies and departments of the City and its component units. Upon receipt of the proposed budget, the Council may make modifications with the affirmative vote of at least a majority of its members. Before adoption of the budget, the Council holds a public meeting wherein the public is given an opportunity to be heard, after which the Council may make any revisions deemed advisable. On or before July 1 annually, the City Council adopts the budget as amended through a budget resolution passed by the affirmative vote of at least a majority of its members. Upon final adoption, the budget is in effect for the ensuing fiscal year and becomes the authority for the various offices, agencies, and departments to expend subject to controls established by the City's Policy. At any meeting after the adoption of the budget, the City Council may amend or supplement the budget by affirmative vote of the majority of the Council members so as to authorize the transfer of unused balances appropriated for one purpose to another purpose, or to appropriate available revenue not included in the budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level, subject to the authority granted to the City Manager to transfer appropriations from account to account as necessary to ensure adequate and proper standards of service and to achieve the intent of the City Council in providing municipal services for the fiscal year. Management may overexpend appropriations within a department without the approval of City Council. City Council approval is required for any budget revisions that affect total appropriations of a City Fund. Appropriations lapse at the end of the fiscal year unless they are reappropriated through the formal budget process. The City controls expenditures with the aid of encumbrances. Council action is necessary for transfers between funds.

Annual budgets are legally adopted for the General Fund, Special Revenue Funds, and Debt Service Funds. Monthly budgetary reports are prepared to effect control through fiscal management. Although budgets are legally adopted for the City's Proprietary Funds, there is no legal requirement for the fiscal year results to be reported to City Council. Therefore, no budgetary reporting for the Proprietary Funds has been presented in the accompanying financial statements.

City of Huntington Park

Required Supplementary Information (Unaudited)

Notes to the Required Supplementary Information (Continued)

For the Year Ended June 30, 2022

Budgetary Information (Continued)

Budgets are prepared on a modified accrual basis. Encumbrances are used for purchase orders or contracts. All annual appropriations lapse at fiscal year-end to the extent that they have not been expended or lawfully encumbered. Expenditures may not legally exceed appropriations at the fund level in the governmental funds, except that certain Special Revenue Funds are maintained at the project level.

City of Huntington Park

Required Supplementary Information (Unaudited)

Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios

For the Year Ended June 30, 2022

Last Ten Fiscal Years
California Public Employees' Retirement System ("CalPERS") - Miscellaneous Plan

Measurement Period	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
City Proportion of the Net Pension Liability	0.24273%	0.19229%	0.18921%	0.23839%	0.18110%	0.17727%	0.16198%
City's Proportionate Share of the Net Pension Liability	\$ 13,127,309	\$ 20,922,271	\$ 19,388,784	\$ 22,971,863	\$ 17,959,853	\$ 15,339,011	\$ 11,117,930
City's Covered Payroll	5,929,067	6,071,524	5,784,218	6,113,880	5,905,880	5,437,667	5,946,977
City's Proportionate Share of the Net Pension Liability as a percentage of its Covered Payroll	221.41%	344.60%	335.20%	375.73%	304.10%	282.09%	186.95%
Plan's Proportionate Share of the Fiduciary Net Position as a percentage of the Total Pension Liability	90.49%	77.71%	77.73%	75.53%	74.47%	76.30%	82.07%

¹ Historical information is presented only for measurement periods for which GASB 68 is applicable.

² Plan change: The Miscellaneous Plan went from an Agent-Multiple plan to the cost-sharing pool from June 30, 2014 measurement, therefore no cost-sharing information applies to the 2013-14 measurement period.

Notes to Schedules:

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2020 valuation date. This applies for voluntary benefit changes as well as any offers of two years additional service credit to members retiring during a specified time period (aka Golden Handshakes).

Changes of Assumptions: In 2014, the reported amounts were based on 7.5% discount rate. In 2015, the discount rate was increased to 7.65%. In 2017, the accounting discount rate reduced from 7.65% to 7.15%. There was no change in the accounting discount rate from 2018 to 2021.

City of Huntington Park

Required Supplementary Information (Unaudited)

Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios

For the Year Ended June 30, 2022

Last Ten Fiscal Years
California Public Employees' Retirement System ("CalPERS") - Safety Plan

Measurement Period	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14 ¹
City Proportion of the Net Pension Liability	0.52531	0.37523%	0.36802%	0.28200%	0.34824%	0.34929%	0.33958%	0.31815%
City's Proportionate Share of the Net Pension Liability	\$ 28,410,388	\$ 40,826,221	\$ 37,711,189	\$ 27,173,968	\$ 34,535,894	\$ 30,224,530	\$ 23,308,704	\$ 19,796,754
City's Covered Payroll	5,661,857	5,727,557	5,315,442	5,076,151	5,359,059	5,714,480	6,264,361	6,752,212
City's Proportionate Share of the Net Pension Liability as a percentage of its Covered Payroll	501.79%	712.80%	709.48%	535.33%	644.44%	528.91%	372.08%	293.19%
Plan's Proportionate Share of the Fiduciary Net Position as a percentage of the Total Pension Liability	86.61%	77.71%	77.73%	71.32%	71.16%	72.76%	78.87%	81.85%

¹ Historical information is presented only for measurement periods for which GASB 68 is applicable.

Notes to Schedules:

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2016 valuation date. This applies for voluntary benefit changes as well as any offers of two years.

Changes of Assumptions: In 2014, the reported amounts were based on 7.5% discount rate. In 2015, the discount rate was increased to 7.65%. In 2017, the accounting discount rate reduced from 7.65% to 7.15%. There was no change in the accounting discount rate from 2018 to 2021.

City of Huntington Park
Required Supplementary Information (Unaudited)
Schedule of Changes in Net Pension Liability and Related Ratios
For the Year Ended June 30, 2022

Measurement period	Last Ten Fiscal Years Public Agency Retirement System ("PARS")							
	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15 ¹
Total pension liability								
Service cost	\$ 71,630	\$ 106,150	\$ 103,309	\$ 136,232	\$ 120,623	\$ 117,110	\$ 185,935	\$ 161,102
Interest on total pension liability	500,647	487,456	471,252	470,724	453,226	443,997	421,802	395,879
Effect of plan changes	-	-	-	-	-	-	-	-
Effect of economic/demographic gains or losses	16,282	-	-	(173,437)	-	(190,690)	-	-
Effect of assumption changes or inputs	75,216	-	-	(65,557)	471,966	-	-	-
Benefit payments, including refunds of employee contributions	(380,941)	(332,109)	(324,243)	(329,493)	(259,670)	(225,066)	(218,726)	(165,183)
Net change in total pension liability	282,834	261,497	250,318	38,469	786,145	145,351	369,011	391,818
Total pension liability - beginning	7,818,111	7,556,614	7,306,296	7,267,827	6,481,682	6,336,331	5,967,320	5,575,502
Total pension liability - ending (a)	\$ 8,100,945	\$ 7,818,111	\$ 7,556,614	\$ 7,306,296	\$ 7,267,827	\$ 6,481,682	\$ 6,336,331	\$ 5,967,320
Pension fiduciary net position								
Employer contributions	\$ 508,988	\$ 567,547	\$ 352,965	\$ 370,896	\$ 447,685	\$ 375,491	\$ 293,737	\$ 349,850
Member contributions	33,166	37,660	42,423	44,579	53,809	60,951	64,896	77,658
Net investment income	(488,398)	638,128	123,022	172,073	129,343	176,680	32,866	33,452
Benefit payments	(380,941)	(332,109)	(324,243)	(329,493)	(259,670)	(225,066)	(218,726)	(165,183)
Administrative expenses	(11,555)	(10,998)	(10,232)	(9,946)	(9,763)	(9,246)	(12,074)	(8,556)
Net change in plan fiduciary net position	(338,740)	900,228	183,935	248,109	361,404	378,810	180,699	287,241
Plan fiduciary net position - beginning	4,184,658	3,284,430	3,100,495	2,852,386	2,490,982	2,112,172	1,951,473	1,664,632
Plan fiduciary net position - ending (b)	\$ 3,845,918	\$ 4,184,658	\$ 3,284,430	\$ 3,100,495	\$ 2,852,386	\$ 2,490,982	\$ 2,112,172	\$ 1,951,473
Plan net pension liability ending (a) - (b)	\$ 4,255,027	\$ 3,833,453	\$ 4,272,184	\$ 4,205,801	\$ 4,415,441	\$ 3,990,700	\$ 4,224,159	\$ 4,015,847
Plan fiduciary net position as a percentage of the total pension liability	47.47%	53.53%	43.46%	42.44%	39.25%	38.43%	33.33%	32.70%
Covered payroll	\$ 2,137,031	\$ 3,096,625	\$ 3,013,747	\$ 2,933,087	\$ 3,910,805	\$ 3,796,898	\$ 3,686,309	\$ 4,727,908
Plan net pension liability as a percentage of covered payroll	199.11%	117.34%	141.76%	143.39%	112.90%	105.10%	114.59%	84.94%

¹ Historical information is presented only for measurement periods for which GASB 68 is applicable.

Notes to Schedule:

Changes of Assumptions: The long-term expected return reduced from 7.00% to 6.5% for measurement period 2017-18.

City of Huntington Park
Required Supplementary Information (Unaudited)
Schedule of Contributions – Pension Plans
For the Year Ended June 30, 2022

Last Ten Fiscal Years
California Public Employees' Retirement System ("CalPERS") - Miscellaneous Plan

	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14 ¹
Actuarially determined contribution	\$2,314,566	\$ 2,049,852	\$ 1,864,188	\$ 1,561,031	\$ 1,246,525	\$ 985,737	\$ 766,341	\$ 538,833	\$ 587,786
Actual employer contribution	(2,182,464)	(1,957,565)	(1,738,334)	(1,488,026)	(1,250,985)	(985,737)	(766,341)	(538,833)	(587,786)
Contribution deficiency (excess)	\$ 132,102	\$ 92,287	\$ 125,854	\$ 73,005	\$ (4,460)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$5,929,067	\$ 6,071,524	\$ 5,784,218	\$ 6,113,880	\$ 5,905,880	\$ 5,437,667	\$ 5,946,977	N/A	N/A
Contributions as a percentage of covered payroll	36.81%	32.24%	30.05%	24.34%	21.18%	18.13%	12.89%	N/A	N/A

¹ Historical information is presented only for measurement periods for which GASB 68 is applicable.

Notes to Schedule:

Valuation date:

June 30, 2020

Change in Benefit Terms:

There were no changes in benefit terms.

Changes of Assumptions:

In 2014, the reported amounts were based on 7.5% discount rate. In 2015, the discount rate was increased to 7.65%.

In 2017, the accounting discount rate reduced from 7.65% to 7.15%.

City of Huntington Park
Required Supplementary Information (Unaudited)
Schedule of Contributions – Pension Plans (Continued)
For the Year Ended June 30, 2022

	Last Ten Fiscal Years								
	California Public Employees' Retirement System ("CalPERS") - Safety Plan								
	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14 ¹
Actuarially determined contribution	\$ 4,638,623	\$ 4,023,569	\$ 3,605,667	\$ 3,220,193	\$ 2,881,126	\$ 1,051,257	\$ 1,181,181	\$ 1,702,903	\$ 1,890,283
Actual employer contribution	(4,195,452)	(3,877,134)	(3,499,955)	(3,073,335)	(2,624,452)	(2,253,388)	(2,188,341)	(1,702,903)	(1,890,283)
Contribution deficiency (excess)	\$ 343,171	\$ 146,435	\$ 105,712	\$ 146,858	\$ 256,674	\$ (1,202,131)	\$ (1,007,160)	\$ -	\$ -
Covered payroll	\$ 5,661,857	\$ 5,727,557	\$ 5,315,442	\$ 5,076,151	\$ 5,369,059	\$ 5,714,480	\$ 6,264,361	\$ 6,752,212	\$ 6,816,188
Contributions as a percentage of covered payroll	74.10%	67.69%	65.85%	60.54%	48.97%	39.43%	34.93%	25.22%	27.73%

¹ Historical information is presented only for measurement periods for which GASB 68 is applicable.

Notes to Schedule:

Valuation date:

June 30, 2020

Change in Benefit Terms:

There were no changes in benefit terms.

Changes of Assumptions:

In 2014, the reported amounts were based on 7.5% discount rate. In 2015, the discount rate was increased to 7.65%.

In 2017, the accounting discount rate reduced from 7.65% to 7.15%.

City of Huntington Park

Required Supplementary Information (Unaudited)

Schedule of Contributions – Pension Plans (Continued)

For the Year Ended June 30, 2022

Last Ten Fiscal Years Public Agency Retirement System ("PARS")

	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14 ¹
Actuarially determined contribution	\$ 508,988	\$ 693,910	\$ 410,046	\$ 515,308	\$ 515,308	\$ 515,308	\$ 507,777	\$ 492,788	\$ 547,518
Actual employer contribution	<u>(508,988)</u>	<u>(693,910)</u>	<u>(410,046)</u>	<u>(515,308)</u>	<u>(515,308)</u>	<u>(515,308)</u>	<u>(507,777)</u>	<u>349,850</u>	<u>(406,288)</u>
Contribution deficiency (excess)	\$ -	\$ 126,363	\$ 57,081	\$ 144,412	\$ 67,623	\$ 139,817	\$ 214,040	\$ 842,638	\$ 141,230
Covered payroll ^{2,3}	\$ 2,137,031	\$ 3,096,625	\$ 3,013,747	\$ 2,933,087	\$ 3,910,805	\$ 3,796,888	\$ 3,686,309	\$ 4,727,908	\$ 4,590,202
Contributions as a percentage of covered payroll	23.82%	18.33%	11.71%	12.65%	11.45%	9.89%	7.97%	7.40%	8.85%

¹ Historical information is presented only for measurement periods for which GASB 68 is applicable.

² In 2016, covered payroll revised based on compensation reports provided for the June 30, 2016 funding actuarial valuation.

³ In 2019, covered payroll revised based on compensation reports provided for the June 30, 2019 funding actuarial valuation.

City of Huntington Park
Required Supplementary Information (Unaudited)
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2022

	Last Ten Fiscal Years				
	Fiscal Year Ended¹				
	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Total OPEB Liability					
Service cost	\$ 1,994,301	\$ 1,581,615	\$ 978,189	\$ 723,417	\$ 777,583
Interest	2,488,824	2,620,194	3,029,867	3,040,969	2,910,846
Difference between expected and actual experience	(16,506,456)	133,093	(4,079,010)	-	-
Changes of assumptions	(11,900,717)	6,834,115	5,226,744	6,581,904	(2,470,150)
Changes of benefit terms	-	-	-	-	-
Benefit payments	(2,773,479)	(2,656,705)	(2,603,368)	(2,316,884)	(2,113,948)
Net change in total OPEB liability	(26,697,527)	8,512,312	2,552,422	8,029,406	(895,669)
Total OPEB Liability - beginning of year	63,537,396	55,025,084	52,472,662	44,443,256	45,338,925
Total OPEB Liability - end of year	\$ 36,839,869	\$ 63,537,396	\$ 55,025,084	\$ 52,472,662	\$ 44,443,256
Plan Fiduciary Net Position (FNP)					
Employee contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Employer contributions	2,773,479	2,656,705	2,603,368	2,316,884	2,113,948
Net investment income	2,783,889	345,751	568,949	680,772	817,256
Other additions	-	-	-	8,815	-
Benefit payments	(2,773,479)	(2,656,705)	(2,603,368)	(2,316,884)	(2,113,948)
Administrative expense	(3,832)	(4,781)	(1,975)	(4,559)	(3,973)
Other deductions	-	-	-	(11,316)	-
Net change in plan fiduciary net position	2,780,057	340,970	566,974	673,712	813,283
Plan Fiduciary Net Position - beginning of year	10,129,194	9,788,224	9,221,250	8,547,538	7,734,255
Plan Fiduciary Net Position - end of year	\$ 12,909,251	\$ 10,129,194	\$ 9,788,224	\$ 9,221,250	\$ 8,547,538
Net OPEB Liability - end of year	\$ 23,930,618	\$ 53,408,202	\$ 45,236,860	\$ 43,251,412	\$ 35,895,718
FNP as a percentage of Total OPEB Liability	35.0%	15.9%	17.8%	17.6%	19.2%
OPEB-eligible payroll for the measurement period	\$ 11,342,558	\$ 11,028,309	\$ 11,387,092	\$ 11,275,910	\$ 10,272,874
Net OPEB Liability as a % of eligible payroll	211.0%	484.3%	397.3%	383.6%	349.4%

¹ The City has elected to use the GASB 75 "lookback" method where assets and liabilities are measured as of the prior fiscal year-end, but applied to the current fiscal year.

Historical information is presented only for measurement periods for which GASB 75 is applicable.

The discount rate was changed from 3.88% to 6.25% for the year ended June 30, 2022.

City of Huntington Park

Required Supplementary Information (Unaudited)

Schedule of Changes in Net OPEB Liability and Related Ratios

For the Year Ended June 30, 2022

Last Ten Fiscal Years

	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17 ¹
Actuarially determined contribution	\$ 2,557,597	\$ 3,983,798	\$ 3,773,119	\$ 3,496,772	\$ 3,172,404	\$ 5,245,000
Actual employer contribution	<u>(2,942,524)</u>	<u>(2,773,481)</u>	<u>(2,656,705)</u>	<u>(2,603,368)</u>	<u>(1,925,170)</u>	<u>(2,113,948)</u>
Contribution deficiency (excess)	<u>\$ (384,927)</u>	<u>\$ 1,210,317</u>	<u>\$ 1,116,414</u>	<u>\$ 893,404</u>	<u>\$ 1,247,234</u>	<u>\$ 3,131,052</u>
Covered payroll	\$ 12,504,942	\$ 11,342,558	\$ 11,028,309	\$ 11,491,533	\$ 10,581,060	N/A
Contributions as a percentage of covered payroll	23.53%	24.45%	24.09%	22.65%	18.19%	N/A

¹ Historical information is presented only for measurement periods for which GASB 75 is applicable.

**City of Huntington Park
Supplementary Information
Nonmajor Governmental Funds**

Special Revenue Funds:

The Special Revenue Funds account for the proceeds of specific sources that are legally restricted for expenditures related to specific purposes. Funds included are:

Projects Special Revenue Fund – To account for various grants received for different projects.

Public Safety Grants – To account for grant money passed through from the California Office of Traffic Safety.

Park Grants – To account for revenues received from fees collected for parks and recreation and revenues received from a Citywide Park Maintenance assessment district. The district is responsible for landscaping, tree trimming, irrigation and maintenance of parks within the City.

Recycle Grants – To account for funds received under the waste recycling grant.

Special Events – To account for the funds used for improvements and equipment purchases for the parks and recreation department and the revenues to fund those expenditures.

Measure M – To account for an additional 0.5% sales tax for transportation improvements from Los Angeles county voters approved Measure M in November 2016.

Sales Tax Transit Proposition A – To account for the City's share of one-half percent sales tax that was approved by the electorate in November 1980 and is collected by the County of Los Angeles to finance certain transportation projects.

Sales Tax Transit Proposition C – To account for the City's share of a sales tax increase approved by Los Angeles County voters in 1990 to fund transportation projects.

State Gasoline Tax Fund – To account for the City's share of tax revenues collected by the State on the sale of fuel for motor vehicles. The use of these funds is restricted to the construction, improvement, or maintenance of public streets.

Measure R – To account for revenues and monies spent on critical transit and highway projects.

City of Huntington Park
Supplementary Information
Nonmajor Governmental Funds (Continued)

Special Revenue Funds (Continued):

Office of Traffic & Safety – To account for grant monies passed through from the California Office of Traffic Safety.

Air Quality Improvement Trust – To account for monies received from the South Coast Air Quality Management District. These monies are to be used for programs that reduce air pollution from motor vehicles.

Asset Forfeiture Fund – To account for monies received from State and Federal agencies in Asset Forfeiture cases. These monies are restricted solely for law enforcement purposes.

Homeland Security Fund – To account for reimbursable grant funding provided by Los Angeles County.

Parking System Fund – To account for funds received for parking meters and other parking related activities and to account for the expenditures related to the enforcement of parking regulations and other activities.

Art in Public Places Fund – To account for funds used to purchase artworks with in-lieu contributions from contractors who do not elect to provide artwork for their projects.

Community Development Block Grant – To account for housing and community development projects. Financing is provided by federal grants received from Department of Housing and Community Development CDBG Program.

HUD Social Security Block Grant – To account for funds received from HUD for the purpose of providing micro loans.

Transportation Development Act/Bike Path – To account for the funds received and expenditures related to the Bicycle and Pedestrian Facilities Program under Article 3 of the Transportation Development Act.

Street Lighting Landscape Assessments – To account for revenues received from a Citywide Landscape Maintenance District. The District is responsible for the maintenance of street lights and the landscaping of median islands, parkways, street trees, and city parks.

Public Financing Authority – component unit of the City used to facilitate financing of various improvements and economic development projects.

Greenway Linear Park Project – To account for grant monies received from the California Natural Resources Agency and the related expenditures to develop the City's Greenway Linear Park Project utilizing Los Angeles Department of Water and Power lots for a 0.5 mile linear greenway.

City Wide Construction in Progress – To account for capital projects.

City of Huntington Park
Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	Special Revenue Funds			
	Projects Special Revenue Fund	Public Safety Grants	Park Grants	Recycle Grants
ASSETS				
Cash and investments	\$ 240,269	\$ 305,624	\$ 304	\$ 206,206
Receivables				
Taxes and intergovernmental	-	-	-	-
Accounts and interest	44	93	-	63
Loans	-	-	-	-
Total assets	<u>\$ 240,313</u>	<u>\$ 305,717</u>	<u>\$ 304</u>	<u>\$ 206,269</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 50,500	\$ 4,711	\$ -	\$ 201
Accrued liabilities	-	-	-	-
Due to other funds	-	4,654	-	-
Total liabilities	<u>50,500</u>	<u>9,365</u>	<u>-</u>	<u>201</u>
Fund balances:				
Restricted	-	-	-	-
Assigned	189,813	296,352	304	206,068
Unassigned	-	-	-	-
Total fund balances	<u>189,813</u>	<u>296,352</u>	<u>304</u>	<u>206,068</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 240,313</u>	<u>\$ 305,717</u>	<u>\$ 304</u>	<u>\$ 206,269</u>

City of Huntington Park
Supplementary Information
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2022

	Special Revenue Funds			
	Special Events	Measure M	Sales Tax Transit Proposition A	Sales Tax Transit Proposition C
ASSETS				
Cash and investments	\$ 109,466	\$ 2,769,703	\$ 747,529	\$ 1,243,241
Receivables				
Taxes and intergovernmental	-	-	-	-
Accounts and interest	33	860	226	380
Loans	-	-	-	-
Total assets	<u>\$ 109,499</u>	<u>\$ 2,770,563</u>	<u>\$ 747,755</u>	<u>\$ 1,243,621</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 5,702	\$ 113,197	\$ 71,046
Accrued liabilities	-	-	516	738
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>5,702</u>	<u>113,713</u>	<u>71,784</u>
Fund balances:				
Restricted	-	2,764,861	634,042	1,171,837
Assigned	109,499	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>109,499</u>	<u>2,764,861</u>	<u>634,042</u>	<u>1,171,837</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 109,499</u>	<u>\$ 2,770,563</u>	<u>\$ 747,755</u>	<u>\$ 1,243,621</u>

City of Huntington Park
Supplementary Information
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue Funds			
	State Gasoline Tax Fund	Measure R	Office of Traffic & Safety	Air Quality Improvement Trust
ASSETS				
Cash and investments	\$ 2,544,554	\$ 724,838	\$ 95,589	\$ 375,913
Receivables				
Taxes and intergovernmental	-	-	-	-
Accounts and interest	292,655	275	230	114
Loans	-	-	-	-
Total assets	<u>\$ 2,837,209</u>	<u>\$ 725,113</u>	<u>\$ 95,819</u>	<u>\$ 376,027</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 797,701	\$ 85,447	\$ -	\$ 2,639
Accrued liabilities	6,718	245	685	-
Due to other funds	-	-	-	-
Total liabilities	<u>\$ 804,419</u>	<u>\$ 85,692</u>	<u>\$ 685</u>	<u>\$ 2,639</u>
Fund balances:				
Restricted	2,032,790	639,421	95,134	373,388
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>2,032,790</u>	<u>639,421</u>	<u>95,134</u>	<u>373,388</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,837,209</u>	<u>\$ 725,113</u>	<u>\$ 95,819</u>	<u>\$ 376,027</u>

City of Huntington Park
Supplementary Information
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Year Ended June 30, 2022

	Special Revenue Funds			
	Asset Forfeiture Fund	Homeland Security Fund	Parking System Fund	Art in Public Places Fund
ASSETS				
Cash and investments	\$ 12,000	\$ -	\$ 8	\$ 107,099
Receivables				
Taxes and intergovernmental	-	-	-	-
Accounts and interest	-	-	-	33
Loans	-	-	-	-
Total assets	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 107,132</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 33,973	\$ -	\$ -	\$ 152,440
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>33,973</u>	<u>-</u>	<u>-</u>	<u>152,440</u>
Fund balances:				
Restricted	-	-	-	-
Assigned	-	-	8	-
Unassigned	(21,973)	-	-	(45,308)
Total fund balances	<u>(21,973)</u>	<u>-</u>	<u>8</u>	<u>(45,308)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 107,132</u>

City of Huntington Park
Supplementary Information
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Year Ended June 30, 2022

	Special Revenue Funds			
	Community Development Block Grant	HUD Social Security Block Grant	Transportation Development Act/Bike Path	Street Lighting Landscape Assessments
ASSETS				
Cash and investments	\$ -	\$ 10,825	\$ -	\$ 483,601
Receivables				
Taxes and intergovernmental	3,393,363	-	-	85,201
Accounts and interest	-	3	45,000	-
Loans	51,609	9,459	-	-
Total assets	<u>\$ 3,444,972</u>	<u>\$ 20,287</u>	<u>\$ 45,000</u>	<u>\$ 568,802</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 59,709	\$ -	\$ -	\$ 188,994
Accrued liabilities	577	-	-	935
Due to other funds	-	-	45,000	-
Total liabilities	<u>\$ 60,286</u>	<u>\$ -</u>	<u>\$ 45,000</u>	<u>\$ 189,929</u>
Fund balances:				
Restricted	3,384,686	20,287	-	378,873
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>3,384,686</u>	<u>20,287</u>	<u>-</u>	<u>378,873</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,444,972</u>	<u>\$ 20,287</u>	<u>\$ 45,000</u>	<u>\$ 568,802</u>

City of Huntington Park
Supplementary Information
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Year Ended June 30, 2022

	Public Financing Authority	Greenway Linear Park Project	City Wide Construction in Progress	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 5,450,675	\$ -	\$ -	\$ 15,427,444
Receivables				
Taxes and intergovernmental	-	-	-	3,478,564
Accounts and interest	1,489	-	-	341,498
Loans	-	-	-	61,068
Total assets	<u>\$ 5,452,164</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,308,574</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 1,566,260
Accrued liabilities	-	-	-	10,414
Due to other funds	-	91,312	-	140,966
Total liabilities	<u>\$ -</u>	<u>91,312</u>	<u>-</u>	<u>1,717,640</u>
Fund balances:				
Restricted	5,452,164	-	-	16,947,483
Assigned	-	-	-	802,044
Unassigned	-	(91,312)	-	(158,593)
Total fund balances	<u>5,452,164</u>	<u>(91,312)</u>	<u>-</u>	<u>17,590,934</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,452,164</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,308,574</u>

**City of Huntington Park
Supplementary Information**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds (Continued)

For the Year Ended June 30, 2022

	Special Revenue Funds			
	Projects Special Revenue Fund	Public Safety Grants	Park Grants	Recycle Grants
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Use of money and property	117	452	-	241
Intergovernmental	200,041	241,219	-	107,326
Charges for services	-	-	-	-
Other revenues	-	-	-	-
Total revenues	<u>200,158</u>	<u>241,671</u>	<u>-</u>	<u>107,567</u>
EXPENDITURES				
Current:				
General government	-	3,480	-	-
Public safety	-	35,919	-	-
Public works	-	-	-	-
Community services	-	-	-	-
Community development	-	-	-	21,954
Debt Service				
Principal Retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital Outlay				
Total expenditures	<u>162,930</u>	<u>283,701</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>37,228</u>	<u>(81,429)</u>	<u>-</u>	<u>85,613</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	18,037	-	-
Total other financing sources and uses	<u>-</u>	<u>18,037</u>	<u>-</u>	<u>-</u>
Net change in fund balances	37,228	(63,392)	-	85,613
FUND BALANCES				
Beginning of year, as previously reported	152,585	359,744	304	120,455
Prior period adjustment	-	-	-	-
Beginning of year, as restated	<u>152,585</u>	<u>359,744</u>	<u>304</u>	<u>120,455</u>
End of year	<u>\$ 189,813</u>	<u>\$ 296,352</u>	<u>\$ 304</u>	<u>\$ 206,068</u>

City of Huntington Park
Supplementary Information
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Year Ended June 30, 2022

Special Revenue Funds					
	Special Events	Measure M	Sales Tax Transit Proposition A	Sales Tax Transit Proposition C	
REVENUES					
Taxes	\$ -	\$ 1,057,877	\$ 1,502,933	\$ 1,246,652	
Fines and forfeitures	-	-	-	-	
Use of money and property	134	3,113	1,014	1,833	
Intergovernmental	-	-	62,171	-	
Charges for services	-	-	34,579	-	
Other revenues	489	-	-	-	
Total revenues	<u>623</u>	<u>1,060,990</u>	<u>1,600,697</u>	<u>1,248,485</u>	
EXPENDITURES					
Current:					
General government	-	46,800	1,497	86,824	
Public safety	-	-	-	-	
Public works	-	-	581	287,376	
Community services	-	-	1,408,123	507,881	
Community development	-	-	-	-	
Debt Service					
Principal Retirement	-	-	-	-	
Interest and fiscal charges	-	-	-	-	
Capital Outlay	-	5,702	-	-	
Total expenditures	<u>-</u>	<u>52,502</u>	<u>1,410,201</u>	<u>882,081</u>	
Excess (deficiency) of revenues over expenditures	<u>623</u>	<u>1,008,488</u>	<u>190,496</u>	<u>366,404</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Net change in fund balances	<u>623</u>	<u>1,008,488</u>	<u>190,496</u>	<u>366,404</u>	
FUND BALANCES					
Beginning of year, as previously reported	108,876	1,756,373	443,546	805,433	
Prior period adjustment	-	-	-	-	
Beginning of year, as restated	<u>108,876</u>	<u>1,756,373</u>	<u>443,546</u>	<u>805,433</u>	
End of year	<u>\$ 109,499</u>	<u>\$ 2,764,861</u>	<u>\$ 634,042</u>	<u>\$ 1,171,837</u>	

**City of Huntington Park
Supplementary Information**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds (Continued)

For the Year Ended June 30, 2022

Special Revenue Funds					
	State Gasoline Tax Fund	Measure R	Office of Traffic & Safety	Air Quality Improvement Trust	
REVENUES					
Taxes	\$ -	\$ 934,838	\$ -	\$ -	
Fines and forfeitures	- -	- -	4,411	- -	
Use of money and property	3,747	1,452	1,665	531	
Intergovernmental	2,540,000	- -	39,082	55,184	
Charges for services	- -	68,432	- -	- -	
Other revenues	- -	- -	- -	- -	
Total revenues	<u>2,543,747</u>	<u>1,004,722</u>	<u>45,158</u>	<u>55,715</u>	
EXPENDITURES					
Current:					
General government	117	240	- -	- -	
Public safety	- -	- -	43,442	- -	
Public works	1,709,452	827,945	- -	- -	
Community services	- -	- -	- -	- -	
Community development	- -	- -	- -	- -	
Debt Service					
Principal Retirement	- -	- -	- -	- -	
Interest and fiscal charges	- -	- -	- -	- -	
Capital Outlay	854,738	56,389	- -	7,892	
Total expenditures	<u>2,564,307</u>	<u>884,574</u>	<u>43,442</u>	<u>7,892</u>	
Excess (deficiency) of revenues over expenditures	<u>(20,560)</u>	<u>120,148</u>	<u>1,716</u>	<u>47,823</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	- -	- -	- -	- -	
Total other financing sources and uses	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>	
Net change in fund balances	<u>(20,560)</u>	<u>120,148</u>	<u>1,716</u>	<u>47,823</u>	
FUND BALANCES					
Beginning of year, as previously reported	2,053,350	519,273	93,418	323,252	
Prior period adjustment	- -	- -	- -	2,313	
Beginning of year, as restated	<u>2,053,350</u>	<u>519,273</u>	<u>93,418</u>	<u>325,565</u>	
End of year	<u>\$ 2,032,790</u>	<u>\$ 639,421</u>	<u>\$ 95,134</u>	<u>\$ 373,388</u>	

City of Huntington Park
Supplementary Information
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Year Ended June 30, 2022

Special Revenue Funds					
	Asset Forfeiture Fund	Homeland Security Fund	Parking System Fund	Art in Public Places Fund	
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 12,530
Fines and forfeitures	-	-	-	-	-
Use of money and property	(40)	-	-	-	197
Intergovernmental	9,799	-	-	-	-
Charges for services	-	56,445	1	-	-
Other revenues	-	-	-	-	-
Total revenues	<u>9,759</u>	<u>56,445</u>	<u>1</u>	<u>12,727</u>	
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	74,650	-	-	-	-
Public works	-	-	-	-	-
Community services	-	-	-	36,747	-
Community development	-	-	-	53,512	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital Outlay	-	26,529	-	-	133,440
Total expenditures	<u>74,650</u>	<u>26,529</u>	<u>-</u>	<u>-</u>	<u>223,699</u>
Excess (deficiency) of revenues over expenditures	<u>(64,891)</u>	<u>29,916</u>	<u>1</u>	<u>1</u>	<u>(210,972)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	36,878	-	-	-	-
Total other financing sources and uses	<u>36,878</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(28,013)</u>	<u>29,916</u>	<u>1</u>	<u>1</u>	<u>(210,972)</u>
FUND BALANCES					
Beginning of year, as previously reported	6,040	(29,916)	7	-	165,664
Prior period adjustment	-	-	-	-	-
Beginning of year, as restated	6,040	(29,916)	7	-	165,664
End of year	<u>\$ (21,973)</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ (45,308)</u>

**City of Huntington Park
Supplementary Information**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds (Continued)

For the Year Ended June 30, 2022

	Special Revenue Funds			
	Community Development Block Grant	HUD Social Security Block Grant	Transportation Development Act/Bike Path	Street Lighting Landscape Assessments
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 1,919,054
Fines and forfeitures	-	-	-	-
Use of money and property	-	11	-	(175)
Intergovernmental	3,393,363	-	45,000	-
Charges for services	-	-	-	-
Other revenues	63	-	-	-
Total revenues	3,393,426	11	45,000	1,918,879
EXPENDITURES				
Current:				
General government	-	-	-	1,063
Public safety	-	-	-	-
Public works	-	-	-	1,232,209
Community services	81,084	-	-	514
Community development	442,365	-	-	-
Debt Service				
Principal Retirement	-	-	-	822,467
Interest and fiscal charges	-	-	-	139,409
Capital Outlay	76,918	-	45,000	202,267
Total expenditures	600,367	-	45,000	2,397,929
Excess (deficiency) of revenues over expenditures	2,793,059	11	-	(479,050)
OTHER FINANCING SOURCES (USES)				
Transfers in	859,553	-	-	-
Total other financing sources and uses	859,553	-	-	-
Net change in fund balances	3,652,612	11	-	(479,050)
FUND BALANCES				
Beginning of year, as previously reported	(278,382)	20,276	-	857,923
Prior period adjustment	10,456	-	-	-
Beginning of year, as restated	(267,926)	20,276	-	857,923
End of year	\$ 3,384,686	\$ 20,287	\$ -	\$ 378,873

City of Huntington Park
Supplementary Information
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Year Ended June 30, 2022

	Public Financing Authority	Greenway Linear Park Project	City Wide Construction in Progress	Total-Other Governmental Funds
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 6,673,884
Fines and forfeitures	-	-	-	4,411
Use of money and property	5,457	-	-	19,749
Intergovernmental	-	-	-	6,693,185
Charges for services	-	-	-	159,457
Other revenues	-	-	-	552
Total revenues	5,457	-	-	13,551,238
EXPENDITURES				
Current:				
General government	4,462	-	-	144,483
Public safety	-	-	-	154,011
Public works	-	-	-	4,057,563
Community services	-	-	-	2,034,349
Community development	-	-	-	517,831
Debt Service				
Principal Retirement	-	-	-	822,467
Interest and fiscal charges	-	-	-	139,409
Capital Outlay				
Total expenditures	4,462	-	394,887	2,250,393
Excess (deficiency) of revenues over expenditures	995	-	(394,887)	10,120,506
				3,430,732
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	394,887	1,309,355
Total other financing sources and uses	-	-	394,887	1,309,355
Net change in fund balances	995	-	-	4,740,087
FUND BALANCES				
Beginning of year, as previously reported	5,451,169	(3,640,684)	-	9,288,706
Prior period adjustment	-	3,549,372	-	3,562,141
Beginning of year, as restated	5,451,169	(91,312)	-	12,850,847
End of year	\$ 5,452,164	\$ (91,312)	\$ -	\$ 17,590,934

**City of Huntington Park
Supplementary Information
Internal Service Funds**

The Internal Service Funds account for financing of goods and services provided by one department to other departments of the City.

Internal Service Funds include:

Fleet Maintenance Fund – To account for the costs of maintenance of City vehicles used by various City departments.

Vehicle and Equipment Replacement Fund – To account for the costs of replacement of City vehicles and equipment used by various City departments. Such costs are based upon actual usage.

Liability, Insurance/Workers' Compensation Fund – To account for the City's general liability claims program and the workers compensation costs of the City.

Other Post Employment Benefits (OPEB) Fund – To account for the funds and expenses related to the City's other post employment benefits.

City of Huntington Park
Supplementary Information
Combining Statement of Net Position
All Internal Service Funds
June 30, 2022

	Fleet Maintenance	Liability, Insurance/Workers' Compensation	OPEB	Total
ASSETS				
Current assets:				
Cash and investments	\$ 490,336	\$ 1,270,106	\$ 358,276	\$ 2,118,718
Accounts receivable	10	299	-	309
Total current assets	<u>490,346</u>	<u>1,270,405</u>	<u>358,276</u>	<u>2,119,027</u>
Non-current assets:				
Capital Assets:				
Nondepreciable				
Depreciable	52,147	-	-	52,147
Total non-current assets	<u>52,147</u>	<u>-</u>	<u>-</u>	<u>52,147</u>
Total assets	<u>542,493</u>	<u>1,270,405</u>	<u>358,276</u>	<u>2,171,174</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related deferred outflows of resources	56,896	14,268	-	71,164
OPEB related deferred outflows of resources	18,917	18,917	-	37,834
Total deferred outflows of resources	<u>75,813</u>	<u>33,185</u>	<u>-</u>	<u>108,998</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	80,628	48,707	-	129,335
Accrued payroll	2,279	816	-	3,095
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Unearned Revenue	-	-	-	-
Compensated absences payable, due in one year	1,256	727	-	1,983
Claims payable, due in one year	-	2,890,000	-	2,890,000
Total current liabilities	<u>84,163</u>	<u>2,940,250</u>	<u>-</u>	<u>3,024,413</u>
Non-current liabilities:				
Compensated absences, due in more than one year	5,024	2,910	-	7,934
Claims payable, due in more than one year	-	4,107,000	-	4,107,000
Aggregate net pension liabilities	367,336	57,787	-	425,123
Net OPEB liabilities	40,600	40,600	-	81,200
Total non-current liabilities	<u>412,960</u>	<u>4,208,297</u>	<u>-</u>	<u>4,621,257</u>
Total liabilities	<u>497,123</u>	<u>7,148,547</u>	<u>-</u>	<u>7,645,670</u>
DEFERRED INFLOWS OF RESOURCES				
Pension related deferred inflows of resources	100,199	44,683	-	144,882
OPEB related deferred inflows of resources	45,076	45,076	-	90,152
Total deferred inflows of resources	<u>145,275</u>	<u>89,759</u>	<u>-</u>	<u>235,034</u>
NET POSITION				
Invested in capital assets	52,147	-	-	52,147
Unrestricted	(76,239)	(5,934,716)	358,276	(5,652,679)
Total net position	<u>\$ (24,092)</u>	<u>\$ (5,934,716)</u>	<u>\$ 358,276</u>	<u>\$ (5,600,532)</u>

**City of Huntington Park
Supplementary Information
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Internal Service Funds
For the Year Ended June 30, 2022**

	Fleet Maintenance	Liability, Insurance/Workers' Compensation	OPEB	Total
REVENUES				
Charges for services	\$ 1,222,461	\$ 4,044,645	\$ 1,990,797	\$ 7,257,903
Miscellaneous operating revenue	-	-	-	-
Total operating revenues	<u>1,222,461</u>	<u>4,044,645</u>	<u>1,990,797</u>	<u>7,257,903</u>
OPERATING EXPENSES				
Personal services	283,127	69,566	1,000,296	1,352,989
Contractual services	18,296	592,760	5,302	616,358
Purchased water, materials and supplies	610,369	-	-	610,369
Insurance	-	5,720,193	985,199	6,705,392
Depreciation	<u>12,758</u>	<u>-</u>	<u>-</u>	<u>12,758</u>
Total Operating Expenses	<u>924,550</u>	<u>6,382,519</u>	<u>1,990,797</u>	<u>9,297,866</u>
Operating income (loss)	<u>297,911</u>	<u>(2,337,874)</u>	<u>-</u>	<u>(2,039,963)</u>
NON-OPERATING REVENUES				
Interest income	99	1,428	59	1,586
Total non-operating revenue	<u>99</u>	<u>1,428</u>	<u>59</u>	<u>1,586</u>
Income (loss) before contributions and transfers	298,010	(2,336,446)	59	(2,038,377)
TRANSFERS				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total transfers	-	-	-	-
Change in net position	<u>298,010</u>	<u>(2,336,446)</u>	<u>59</u>	<u>(2,038,377)</u>
NET POSITION				
Beginning of year	(322,102)	(3,598,270)	358,217	(3,562,155)
End of year	<u>\$ (24,092)</u>	<u>\$ (5,934,716)</u>	<u>\$ 358,276</u>	<u>\$ (5,600,532)</u>

ATTACHMENT "B"



 3880 Lemon St., Ste. 300
Riverside, CA 92501

 P.O. Box 1529
Riverside, CA 92502-1529

 951-241-7800

 www.eadiepaynellp.com

March 28, 2024

To the City Council
City of Huntington Park
Huntington Park, California

We have audited the financial statements of the City of Huntington Park (the City) as of and for the year ended June 30, 2022, and have issued our report thereon dated March 28, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated December 4, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our report on internal control over financial reporting and compliance, and other matters noted during our audit in a separate report along with the Single Audit report. We anticipate the Single Audit report will be issued by April 19, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

All deliverables undergo an independent second partner review to mitigate self-review threat.

Significant Risks Identified

We have identified the following as significant risks, all of which have been addressed and resolved during the audit:

- Improper revenue recognition due to fraud
- Accuracy of reporting leases due to the implementation of GASB 87, Leases, a new accounting pronouncement.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 2 to the financial statements. As described in Note C. to the financial statements, during the year, the City implemented GASB Statement No. 87, Leases. The cumulative effect of the accounting change as of the beginning of the year has been reported in the government-wide and the fund financial statements. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are

- Management's estimate of the allowance for doubtful accounts, which is based on management's evaluation of the individual accounts' collectability;
- Management's estimates of capital assets' depreciable lives and associated depreciation which are based on estimated useful lives of the assets;
- Management's estimate of the liabilities for pension and other postemployment benefits (OPEB) and deferred inflows and outflows related to pensions and OPEB, which are based on actuarial reports; and
- Management's estimate of claims payable, which are based on actuarial reports.

We evaluated the key factors and assumptions used and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to: deficit fund balances discussed in Note 3A, pension plans discussed in Note 11, OPEB discussed in Note 13, risk management and self-insurance program discussed in Note 14, and the disclosures of prior-period adjustments in Note 19.

Significant Difficulties Encountered during the Audit

Although we ultimately received full cooperation of management and believe that we were given direct and unrestricted access to the City's books and records, we encountered significant difficulties in performing and completing the audit process on a timely basis. Principally, these difficulties related to the lack of available documentation and the lack of qualified internal staffing. All of these issues added to the time and related cost of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management

- General Fund: To record the portion of Verizon lease payment of approximately \$150,000 that should have been recognized as revenue in FY2020 and FY2021.
- Greenway Linear Park Project: To record revenue of approximately \$3,500,000 that should have been recognized as revenue in FY2021.
- Water Enterprise Fund: To increase accumulated depreciation expenses of approximately \$360,000.
- Internal Service Funds: To increase claims payable by approximately \$2,900,000 to bring the amount to actuary's recommended level.
- Government-wide: To increase accumulated depreciation expenses of approximately \$2,300,000.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management in a letter dated March 28, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

This report is intended solely for the information and use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Eadie and Payne, LLP

ITEM 6



CITY OF HUNTINGTON PARK

Police Department
City Council Agenda Report

April 16, 2024

Honorable Mayor and Members of the City Council
City of Huntington Park
6550 Miles Avenue
Huntington Park, CA 90255

Dear Mayor and Members of the City Council:

**AUTHORIZATION TO RENEW AGREEMENT WITH THE CITY OF VERNON FOR
INMATE HOUSING**

IT IS RECOMMENDED THAT CITY COUNCIL:

1. Approve renewal of agreement with the City of Vernon for Inmate Housing Services; and
2. Authorize the City Manager to negotiate and execute agreement.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The City of Huntington Park and the City of Vernon first entered into a written agreement on June 1, 2021, under which the City of Huntington Park Police Department (HPPD) provides for the City of Vernon Police Department (VPD) booking and jail housing services for pre-arraignement arrestees. The current agreement expires June 30, 2024.

The HPPD operates a 32-bed jail facility, which operates 24 hours a day, 7 days per week. Given that the average daily combined HPPD and VPD inmate population in the jail is approximately 5 inmates, the existing service to VPD has not affected jail bed capacity for HPPD inmate housing. Furthermore, the relationship between HPPD and VPD pertaining to this service has been a positive and productive one.

Therefore, it is recommended that the City Council approve renewal of the agreement for a period of five years, through June 30, 2029.

**AUTHORIZATION TO RENEW AGREEMENT WITH THE CITY OF VERNON FOR
INMATE HOUSING**

April 16, 2024

Page 2 of 3

FISCAL IMPACT / FINANCING

There is no negative fiscal impact to the City of Huntington Park. This is a revenue generating agreement. The City of Vernon pays the City of Huntington Park pre-designated fees for booking and housing of VPD arrestees, as set forth in the agreement. Due to increased cost of jail staff salaries, inmate meals, jail supplies, jail maintenance, etc., increased fees to the City of Vernon are reflected in the new agreement. The recommended fee increases are as follows:

Annual Percentage Increase	
July 1, 2024	3%
July 1, 2025	3%
July 1, 2026	3%
July 1, 2027	3%
July 1, 2028	3%

Current Booking and Housing Fees	
Felony Booking	\$229.18
Misdemeanor Booking	\$146.15
Juvenile Booking	\$68.48

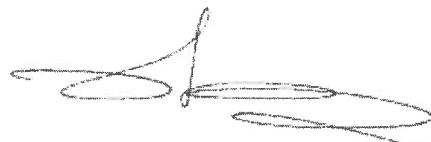
FACTS AND PROVISIONS / LEGAL REQUIREMENTS

Reference the attached agreement for legal and procedural considerations associated with the renewal of this agreement.

CONCLUSION

Upon Council approval, staff will proceed with recommended actions.

Respectfully submitted,



RICARDO REYES
City Manager

**AUTHORIZATION TO RENEW AGREEMENT WITH THE CITY OF VERNON FOR
INMATE HOUSING**

April 16, 2024

Page 3 of 3



COSME LOZANO
Chief of Police

ATTACHMENTS

A: Agreement for Inmate Housing

ATTACHMENT "A"

HUNTINGTON PARK POLICE DEPARTMENT JAIL DIVISION AGREEMENT FOR INMATE HOUSING

THIS INMATE HOUSING AGREEMENT ("AGREEMENT") IS ENTERED INTO ON THIS ____ OF ____ 2024 BY AND BETWEEN THE CITY OF HUNTINGTON PARK ("Huntington Park") AND THE CITY OF VERNON ("Vernon" or the "Arresting Agency") FOR HOUSING OF PRE-ARRAIGNMENT ARRESTEES.

A. TERM OF AGREEMENT

This Agreement shall commence on July 1, 2024 and shall continue through June 30, 2029 or until terminated pursuant to the terms of this Agreement. Nothing in this Agreement shall be construed to require the Arresting Agency to house inmates in the Huntington Park Police Department Jail facility ("Huntington Park City Jail" or "the Jail").

B. FEES

The Huntington Park Police Department ("HPPD") agrees to house pre-arrangement arrestees of the City of Vernon Police Department ("VPD") in the Huntington Park City Jail for a prisoner housing fee. The housing fee and percentage increase is as follows:

- July 1, 2024 3%
- July 1, 2025 3%
- July 1, 2026 3%
- July 1, 2027 3%
- July 1, 2028 3%

1. Felony Bookings: The cost for felony arrestees is \$229.18 per booking for a maximum of 72 hour housing period. The cost includes booking process, jail monitoring, laundry, supplies, meals, phone calls and DNA sampling.
 - Note: An additional cost of \$79.16 may be applied should there be a need to house an arrestee for an additional day beyond the 72 hours.
2. Misdemeanor Bookings: The cost for misdemeanor arrestees is \$146.15 per booking for a maximum of 48 hour housing period. The cost includes booking process, jail monitoring, laundry, supplies, phone calls and meals.
3. Juvenile Detainments: The cost for processing juveniles is \$68.48. The cost does not include visual monitoring or transportation. The Arresting Agency will be required to monitor juveniles until released to the designated Juvenile Hall Facility or released to parents and/or legal guardian. The Arresting Agency shall transport juveniles to Juvenile Hall or other facility when required.

While the above fees per booking take into account the majority of related jail services costs, it does not include any fees that may be applied directly by the Los Angeles

County Sheriff's Department should there be a need to transfer an arrestee to the L.A. County Jail for booking and housing. The Arresting Agency will be responsible for transporting the arrestee to L.A. County Jail and paying the associated fees if the need arises and subject to the terms of this Agreement.

The fees set forth shall be adjusted annually on July 1 of each year in accordance with the increase in the Consumer Price Index, without any further action by Vernon or Huntington Park. For purposes of this Agreement, "Consumer Price Index" means the revised consumer price index for All Urban Consumers, Los Angeles-Long Beach-Anaheim, 1967 = 100, as prepared by the Bureau of Labor Statistics of the United States Department of Labor, or if any such agency shall cease to prepare such an index, then any comparable index covering the Los Angeles and Orange County areas prepared by any other federal or state agency that is approved by the Huntington Park City Council.

C. BILLING AND PAYMENT

HPPD will invoice VPD on a monthly basis for jail services rendered. The invoice will be sent to City of Vernon accounts payable department on or about the 1st of every month. Payment to Huntington Park is due within 60 days after receipt of invoice and shall be mailed to the City of Huntington Park Finance Department at the address in Section G.1 below.

The invoice prepared by HPPD shall at minimum include the following information regarding every prisoner arrested by the Arresting Agency in the previous month:

1. Date and time of booking
2. Date and time of release
3. Name of arrestee
4. Booking number
5. Charge and felony or misdemeanor designation
6. Juvenile Detainments
7. Fee for booking and housing
8. Any additional fees

D. TERMINATION

1. By Either Party. This Agreement may be terminated by written notice from either party to the other party delivered by regular mail to the contact person identified herein, provided that termination shall become effective thirty (30) days after receipt of such notice. Within said thirty (30) days, the Arresting Agency agrees to remove its inmates from the Huntington Park City Jail.
2. By the Arresting Agency due to lack of funding. The obligation of the Arresting Agency to pay Huntington Park under the provisions of this Agreement beyond the current fiscal year is expressly made contingent upon the appropriation or budgeting of sufficient funds by the Arresting Agency. In the event that such funds are not budgeted, appropriated or otherwise made available for the purpose of payment under this Agreement at any time after the current fiscal year, then the Arresting

Agency shall have the option of terminating the Agreement upon written notice to Huntington Park, except that all services provided to that point shall be compensated at the agreed rate(s).

3. **Termination by Breach.** In the event the Arresting Agency breaches or fails to perform or observe any of the terms or conditions of this Agreement, and fails to cure such breach or default within five (5) days of receiving written notice of said breach or default, or if said breach or default cannot be cured within a reasonable period, Huntington Park may terminate this Agreement in addition to and not in limitation of any other remedy available to Huntington Park at law or in equity, and the failure of Huntington Park to exercise such right shall not be construed as a waiver for any reason, except as subject to any applicable statute of limitations or similar law.
4. In the event of termination of this Agreement for any reason, the Arresting Agency shall compensate Huntington Park in the same manner and at the same rate(s) described herein for inmates then housed at the Huntington Park City Jail after notice of such termination until the Arresting Agency retakes its inmates.

E. RULES FOR INMATE HOUSING.

Acceptance and housing of the prisoners at the Huntington Park City Jail are subject to the following rules:

1. HPPD and the Huntington Park City Jail agree to accept and provide for the secure custody, care, and safekeeping of medium or low risk arrestees as determined by pre- booking classification procedures of the Jail. 25% of maximum capacity bed space is guaranteed for VPD at any given time. HPPD has the right to reject any arrestee who, in the good faith opinion of the HPPD Watch Commander, requires special handling or presents a high risk, including risk of flight or of injury to the arrestee or others. The decision to accept or reject the arrestee is that of the HPPD Watch Commander.
2. The decision to accept an arrestee will be based on the following criteria:
 - a. The arrestee must not have any serious physical, mental or emotional medical problem that require; (i) a physician's immediate attention or monitoring; or (ii) prescription medications which the arrestee does not already possess on his/her person when booked.
3. The transporting officers shall enter the Huntington Park City Jail from the established jail facility entrance and shall:
 - a. Inform the Jailer of any known medical problems or need for medication(s) associated with the arrestee.
 - b. Obtain medical booking clearance of any arrestee when required

by the HPPD Watch Commander.

- c. Conduct a complete and thorough booking search of the arrestee and provide all necessary booking information to the Jailer.
4. The Arresting Agency is responsible for arranging all Probable Cause Declaration hearings, and a copy of the approved declaration must be provided to the Huntington Park City Jail. The Arresting Agency shall be responsible for transporting the arrestee to the designated court for arraignment. The Arresting Agency shall inform the Jailer of the date and time an arrestee is to be prepared for court pick-up by the Arresting Agency, and the Jailer shall prepare the arrestee for pick up accordingly.
5. The Arresting Agency is responsible for transporting females booked on felony charges, held on warrant(s), parole hold, or any other legally authorized hold, to the appropriate L.A. County Sheriff Jail Facility within 2 hours of being notified that the female is ready for transport. A delay beyond 2 hours shall be reported by the Arresting Agency to the HPPD Watch Commander.
6. If any serious medical, mental or behavioral problems arise while the arrestee is in custody of the Huntington Park City Jail, and the HPPD Watch Commander determines in good faith that the Jail does not have the resources to handle the arrestee or that the arrestee presents a significant flight risk or high risk of injury to himself/herself or others, the Arresting Agency will be notified and shall send transporting officers within two hours to transport the arrestee to another facility. A delay beyond 2 hours shall be reported by the Arresting Agency to the HPPD Watch Commander. If transporting officers are not available from the Arresting Agency, the Arresting Agency will be charged for the transportation costs by HPPD personnel to an appropriate Los Angeles County-operated facility at the rate of \$88.28 per hour.
7. In an emergency in which immediate medical attention is needed due to an arrestee's pre-existing condition of which the Arresting Agency had notice prior to booking at the Jail, the designated Fire Department will be notified and the cost of paramedic response will be charged to the Arresting Agency. Under the preceding circumstances, the Arresting Agency will be notified if paramedics are called and the arrestee is transported to the Los Angeles County Jail Medical Ward or some other appropriate medical facility. All costs for medical treatment of such arrestees shall be borne by the Arresting Agency. Notwithstanding anything to the contrary, however, if the cause of the arrestee's emergency transportation to a medical facility and subsequent hospitalization and treatment is; (i) a pre-existing medical condition of which the Arresting Agency was unaware at the time of booking; (ii) a post-booking accident that occurs on the Jail's grounds, whether or not the arrestee may have been contributorily negligent; (iii) assaults by other local prisoners; or (iv) any other reason similar to the foregoing, then all transportation and medical costs shall be the responsibility of Huntington Park. To be clear, in such an event,

Huntington Park shall bear all costs for paramedic response, transportation to a medical facility, and medical treatment of the arrestee. Disposition responsibility of arrestees, if hospitalized, rests with the Arresting Agency, and the Arresting Agency shall bear the transportation and medical costs of any required follow-up treatment.

8. Investigating officers from the Arresting Agency will be allowed access to the arrestee by calling the Huntington Park City Jail prior to arrival. They shall comply with all regulations of the Jail.
9. Visitors are restricted to the arrestee's attorney, bail bonds personnel, individuals presenting cash bail, or other persons authorized by the Arresting Agency with the concurrence of the HPPD Watch Commander and in accordance with Huntington Park City Jail policy.
10. Transportation to courts is the responsibility of the Arresting Agency. Those cases which require a filing by the District Attorney will be the responsibility of the Arresting Agency. Verbal dispositions will not be accepted.
11. HPPD may refuse to release VPD inmates or prisoners on a citation, or under the provision of PC 849(b)(1) for any alleged violation of law involving either crimes against another person or weapons. Inmates arrested for such charges may need to be picked up and transported back to the Arresting Agency for release. Should the Arresting Agency fail to pick up an arrestee, HPPD will transport the arrestee(s) to the Arresting Agency for release. Such transportation will be invoiced to Vernon at the rate of \$88.28 per hour, on a one-hour minimum basis.
12. All testing of blood, breath, or urine shall be the responsibility of the Arresting Agency. The Arresting Agency shall be responsible for the preparation and delivery of all court document packages.
13. The Arresting Agency shall reimburse to Huntington Park any reasonable costs associated with the court appearance of a member of HPPD regarding an arrestee of the Arresting Agency.
14. The arresting VPD officer shall remove all personal property from an arrestee as required by established Jail procedure. The HPPD Jailer will secure the arrestee's personal property in accordance with established Jail procedure.

Bulky items such as bicycles, large backpacks, large purses, etc., and money in excess of \$400.00 will not be secured or held by HPPD or by any employee of Huntington Park; the Arresting Agency shall be solely responsible for securing bulky items and/or money in excess of \$400.00.

The arrestee's personal property in the custody of the Huntington Park City Jail will be released to a VPD officer when the arrestee is transferred from the Jail, or the property will be returned to the arrestee when the arrestee is released from custody

from the Jail.

15. Any contraband found on an arrestee after the arrestee has been booked shall be the responsibility of the Arresting Agency. HPPD will temporarily hold the contraband until it is picked up by VPD.
16. VPD shall pick up and retain all original booking slips and associated paperwork for each arrestee. HPPD will not maintain any original records or copies of records of VPD arrestees.
17. Death of an Inmate While in Huntington Park's Custody.

- a. In the event of the death of an Arresting Agency's inmate while in HPPD's physical custody, Huntington Park shall notify the County Coroner or appropriate agency. The Arresting Agency shall receive copies of any records made at the time of or in connection with such notification.
- b. Huntington Park shall immediately notify the Arresting Agency of the death of an Arresting Agency's inmate, furnish information as requested, and follow the instructions of the Arresting Agency with regard to the disposition of the remains. In the case of an unattended death, suspicious death, or criminal case, the County Coroner or appropriate agency will have authority over the deceased, and would coordinate with local law enforcement to finish the investigation prior to the release of the deceased inmate.

F. INDEMNIFICATION; HOLD HARMLESS.

The Arresting Agency shall defend, indemnify, and hold harmless Huntington Park, its officers, and employees, from and against all liability for false arrest, false imprisonment, violation of civil rights, or other claims arising out of intentional or negligent acts or omissions by the Arresting Agency, its officers, and employees relating to its detention, arrest, transportation of arrestees, or other activities, duties, or obligations under this Agreement. Huntington Park shall defend, indemnify, and hold harmless the Arresting Agency, its officers, and employees from and against all liability for false arrest, false imprisonment, violation of civil rights, or other claims arising out of intentional or negligent acts or omissions by Huntington Park, its officers, and employees relating to its activities, duties, or obligations under this Agreement.

In the event the acts or omissions of the elected or appointed officials, officers, employees or agents of both the Arresting Agency and Huntington Park in connection with or incidental to the performance or non-performance of the Arresting Agency's or Huntington Park's services, duties, and obligations under this Agreement are the subject of any liability claims by a third party, the Arresting Agency and Huntington Park shall each be liable for its proportionate share of fault in any resulting suits, actions, claims, liability, damages, judgments, costs and expenses and shall bear their own attorney's fees.

Nothing contained in this section or this Agreement shall be construed to create a right in

any third party to indemnification or defense.

The provisions of this section shall survive any termination or expiration of this Agreement.

G. GENERAL PROVISIONS.

1. Notices.

All notices, reports, and correspondence to the respective parties of this Agreement shall be sent to the following:

City of Huntington Park:	Chief of Police City of Huntington Park 6542 Miles Avenue Huntington Park, CA 90255
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With Copy to:	City Manager City of Huntington Park 6550 Miles Avenue Huntington Park, CA 90255
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Arresting Agency:	City Clerk City of Vernon 4305 Santa Fe Avenue Vernon, CA 90058
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2. Insurance.

The Arresting Agency and Huntington Park shall provide each other with evidence of insurance coverage, in the form of a certificate or other competent evidence from an insurance provider, insurance pool, or of self-insurance sufficient to satisfy the obligations set forth in this Agreement.

3. Assignment.

This Agreement, or any interest herein, or claim hereunder, shall not be assigned or transferred in whole or in part without the prior express written consent of both parties.

4. Waiver.

The failure of either party to this Agreement to insist upon strict performance of any term or condition hereto, or to exercise any right based upon a breach thereof, or the acceptance of any performance during such breach, shall not constitute a waiver of any right under this Agreement.

5. Severability.

If any portion of this Agreement is changed per mutual agreement or any

portion is held invalid, the remainder of the Agreement shall remain in full force and effect.

6. Governing Law.

This Agreement is made, entered into, executed and is performed in the City of Huntington Park, located in Los Angeles County, California, and shall be governed by the laws of California without regard to its conflict of interest laws. Any action filed in any court or for arbitration for interpretation, enforcement and/or otherwise of the terms, covenants and conditions referred to herein shall be filed in a state or federal court or before an appropriate tribunal in Los Angeles County, California, and the parties hereby consent to personal jurisdiction therein.

7. Independent Contractor

For purposes of this Agreement, Huntington Park and the Arresting Agency are, as to each other, independent contractors and not an official, officer, employee or agent of the other. Neither party shall, at any time or in any manner, represent that it or any of its officials, officers, employees or agents are employees of the other. All personnel to be utilized by the Arresting Agency in the performance of this Agreement shall be employees of the Arresting Agency and not employees of Huntington Park, and vice versa. Each party shall pay all salaries and wages, employer's social security taxes, unemployment insurance and similar taxes relating only to their own respective employees and shall be responsible for all applicable withholding taxes.

Nothing contained in this Agreement shall create or be construed as creating a partnership, joint venture, employment relationship, or any other relationship except as set forth in this Agreement.

8. Entire Agreement

This Agreement constitutes the entire integrated Agreement between Huntington Park and the Arresting Agency and supersedes all prior negotiations, representations or agreements, oral or written.

9. Modification of this Agreement.

No amendment to or modification of this Agreement shall be valid unless made in writing and approved in writing by the parties hereto. The parties agree that this requirement for written modifications cannot be waived and that any attempted waiver shall be void.

10. Force Majeure

Should performance of this Agreement be prevented due to fire, flood, explosion, acts of terrorism, war, embargo, government action, civil or military authority, the natural elements, or other similar causes beyond the parties' reasonable control, then the Agreement will immediately terminate without further obligation of either party to the other.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date and year first-above written.

CITY
CITY OF HUNTINGTON
PARK

Ricardo Reyes, City Manager

ATTEST:

City Clerk

APPROVED AS TO FORM:

Arnold Alvarez-
Glassman
City Attorney

ARRESTING AGENCY
CITY OF VERNON

Carlos R. Fandino, City Manager

ATTEST:

City Clerk

APPROVED AS TO FORM:

City Attorney

ITEM 7



CITY OF HUNTINGTON PARK

Office of the City Clerk
City Council Agenda Report

April 16, 2024

Honorable Mayor and Members of the City Council
City of Huntington Park
6550 Miles Avenue
Huntington Park, CA 90255

Dear Mayor and Members of the City Council:

COUNCIL APPOINTMENTS TO VARIOUS COMMISSIONS

IT IS RECOMMENDED THAT CITY COUNCIL:

1. Make appointments to Commissions consistent with provisions set forth in Resolution No. 2015-19.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

On May 18, 2015, the City Council adopted Resolution No. 2015-19 which established a new process for making appointments to various City Commissions.

Individuals appointed to Commissions will be required to submit to a LiveScan and subsequently take an Oath of Office.

FISCAL IMPACT

There is no fiscal impact. Compensation for added Commissioners has been budgeted for FY 2023/24 to account 111-0123-413.19-05.

CONCLUSION

Terms will run concurrent with the Council Member who appoints. After the appointment the City Clerk will notify applicants of their appointments.

Respectfully submitted,

COUNCIL APPOINTMENT TO CIVIL SERVICE COMMISSION

April 16, 2024

Page 2 of 2

RICARDO REYES

City Manager



EDUARDO SARMIENTO,

City Clerk

ATTACHMENT(S)

- A. Resolution No. 2015-19, Adopting Revised Rules, Method of Appointment, Guidelines for the Conduct of Meetings and Structure for all Commissions of the city and Repealing all Prior Resolutions or Provisions in Conflict with the Provisions Contained Herein.

ATTACHMENT "A"

RESOLUTION NO. 2015-19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUNTINGTON PARK ADOPTING REVISED RULES, METHOD OF APPOINTMENT, GUIDELINES FOR THE CONDUCT OF MEETINGS AND STRUCTURE FOR ALL COMMISSIONS OF THE CITY AND REPEALING ALL PRIOR RESOLUTIONS OR PROVISIONS IN CONFLICT WITH THE PROVISIONS CONTAINED HEREIN

WHEREAS, the City Council has decided to amend all commission resolutions to provide for congruent and consistent regulation and structure across all City Commissions.

THE CITY COUNCIL OF THE CITY OF HUNTINGTON PARK DOES RESOLVE AS FOLLOWS:

SECTION 1: Establishment of City Commissions.

The City has currently established the following commissions to serve in the capacity as advisory bodies to the City Council:

Planning Commission
Civil Service Commission
Parks and Recreation Commission
Health and Education Commission
Historic Preservation Commission
Youth Commission (pending approval).

This Resolution is intended to govern and supersede all prior resolutions establishing and amending member qualifications, organizational rules, guidelines and structure for City Commissions and hereby repeals all provisions in conflict with the provisions contained herein by the adoption of the revised provisions below. This Resolution will also govern over provisions of City ordinances currently in existence, but which will be repealed or amended for consistency with this Resolution. This Resolution shall also govern and control any additional Commission created by the City Council in addition to those enumerated above.

SECTION 2: Membership.

All City Commissions shall consist of five (5) members, with the exception of the Youth Commission which shall consist of ten (10) youth from the City as defined below. All members of each Commission shall be a resident of the City of Huntington Park, however, at the City Council's discretion, no more than two (2) Commissioners for any Commission may be non-Huntington Park residents. Each person seeking appointment to a Commission shall complete an application provided by the City and submit to a Live Scan background check before being appointed to a Commission and before being sworn in to office.

1 **SECTION 3: Appointment, Reappointment and Removal.**

2 Each member of the City Council shall have authority to appoint one (1)
3 member to each Commission, with the exception of the Youth Commission, which
4 shall consist of two (2) members appointed by each City Councilmember. Each
5 Councilmember shall appoint their Commissioners within sixty (60) days of assuming
6 office, or from the adoption of this Resolution, or from a vacancy occurring for said
7 Commission position for that respective Councilmember appointment. If no
8 appointment is made within sixty (60) days of assuming office, or from the adoption of
9 this Resolution, or from a vacancy occurring for said Commission position, the Mayor
10 shall appoint a member to the vacant seat.

11 Commission members may be removed from their appointment due to
12 disqualification as provided for in this Resolution or upon the sole decision by the
13 Councilmember who appointed that Commissioner. All appointments or removal of
14 Commissioners shall occur at an open meeting of the City Council. If removal of a
15 Commissioner occurs, the City Clerk shall send notice to that Commissioner at the last
16 address on file with the City.

17 **SECTION 4: Term of Office.**

18 Each Commissioner's term shall be for a period of four years, unless removed
19 by the appointing Councilmember or as a result of disqualification as set forth herein.
20 Notwithstanding the foregoing, no Commissioner shall serve for a period which
21 exceeds the time in office for the Councilmember appointing that Commissioner. In
22 the event that the appointing Councilmember completes his or her term, vacates their
23 office or otherwise is no longer holding office, the term of the Commissioner appointed
24 by said Councilmember shall end. However, nothing contained in this section shall
25 prevent another Councilmember or the new Councilmember from appointing the
26 individual back to the same Commission or to a different Commission.

27 **SECTION 5: Vacancy Due to Disqualification.**

28 When a member no longer meets the qualifications for the Commission, the
29 member is therefore disqualified, and the office shall thereupon become vacant.

30 **SECTION 6: Vacancy.**

31 If for any reason a vacancy occurs, it shall be filled by appointment by the
32 member of the City Council who appointed said Commissioner for the unexpired
33 portion of such term.

34 **SECTION 7: Quorum.**

35 A majority of the total number of members of the Commission shall constitute a
36 quorum for the transaction of business, but a lesser number may adjourn from time to
37 time for want of quorum and until a quorum can be obtained.

1 **SECTION 8: Purpose.**

2 The purpose, duties and responsibilities of each Commission shall be
3 established by the City Council by ordinance and codified in the Huntington Park
4 Municipal Code.

5 **SECTION 9: Organization.**

6 Annually in the month of March, the Commission shall elect one of its members
7 as Chair and Vice-Chair. City staff shall act as the Commission Secretary. Staff
8 liaisons shall act as the conduit for all communications to the City Council.

9 **SECTION 10: Meetings.**

10 Regular meetings of the Commission shall be as set by each Commission. The
11 place of such meetings shall be at City Hall unless otherwise designated by the City
12 Council or approved by a majority of the total membership of the Commission. When
13 the day for such regular meetings falls on a legal holiday, the meeting shall not be
14 held on such holiday, but shall be held at the same hour on the next succeeding day
15 thereafter which is not a holiday. All meetings of the Commission shall be open and
16 public, and subject to all laws of the state of California e.g. the Brown Act, governing
17 open public meetings. The Commission shall adopt its own rules for the transaction of
18 its business and keep a record of resolutions, findings and recommendations and
19 actions voted upon. A report of each meeting of the Commission shall be given to the
20 City Council.

21 **SECTION 11: Termination of Commission.**

22 Termination of the Commission shall be done at the will and vote of the City
23 Council.

24 **SECTION 12: Compensation.**

25 Commission member compensation shall be set by resolution of the City
26 Council.

27 **SECTION 13: Commission Handbook.**

28 All Commission Members must adhere to the provisions contained and
29 referenced in the City of Huntington Park Commission Handbook as approved by the
30 City Council.

31 **SECTION 14:**

32 The City Clerk shall certify to the adoption of this Resolution.

1
2 PASSED, APPROVED AND ADOPTED THIS 18th day of May, 2015.
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Karina Macias
Mayor

8 ATTEST:
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11 Donna G. Schwartz, CMC
City Clerk
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CERTIFICATION

4 STATE OF CALIFORNIA)
5 COUNTY OF LOS ANGELES) SS
CITY OF HUNTINGTON PARK)

I, Donna G. Schwartz, City Clerk of the City of Huntington Park, California, do hereby certify that the foregoing Resolution No. 2015-19 was duly passed and adopted by the City Council of the City of Huntington Park at a regular meeting of the City Council held on the 18th day of May, 2015, by the following vote, to wit:

AYES: Council Member(s): Pineda, Sanabria, Vice Mayor Ortiz, Mayor Macias
NOES: Council Member(s): None
ABSENT: Council Member(s): Amezquita

IN WITNESS WHEREOF, I have hereunto set
my hand and affixed the Seal of the City of
Huntington Park, this 20th day of May 2015.

Donna G. Schwartz, CMC, City Clerk

ITEM 8

CITY OF HUNTINGTON PARK

City Council Agenda Report



April 16, 2024

Honorable Mayor and Members of the City Council
City of Huntington Park
6550 Miles Avenue
Huntington Park, CA 90255

Dear Mayor and Members of the City Council:

FIRST READING AND INTRODUCTION OF AN ORDINANCE AMENDING SECTIONS 2-1.102 AND 2-1.103 OF ARTICLE 1, CHAPTER 1 OF TITLE 2 OF THE HUNTINGTON PARK MUNICIPAL CODE INCREASING THE SALARY OF MEMBERS OF THE CITY COUNCIL PURSUANT TO AND CONSISTENT WITH SENATE BILL 329

IT IS RECOMMENDED THAT CITY COUNCIL:

1. Introduce and conduct a first reading of an Ordinance (Attachment 1) amending Sections 2-1.102 and 2-1.103 of the Huntington Park Municipal Code to increase the salary of members of the City Council pursuant to Senate Bill 329;
2. Approve the findings contained in the Ordinance which demonstrates the need for the increased City Council salary; and
3. Provide direction to City personnel to bring the Ordinance back for a second reading and adoption at the next City Council meeting.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Existing California law allows the City Council to enact an ordinance to provide each member of the City Council a salary based on the population of the City as specified in Government Code section 36516. Pursuant to existing law, the City of Huntington Park compensates its Councilmembers a monthly salary of \$1,228.65. This monthly salary has not been adjusted or increased since 2007.

On June 23, 2023, the Governor signed into law Senate Bill (SB) 329 which made changes both to the amount of salary council members may receive and changes to the manner in which adjustments can be made. This report along with the attached Ordinance will address and implement the adjustments authorized by SB 329.

FIRST READING AND INTRODUCTION OF AN ORDINANCE AMENDING SECTIONS 2-1.102 AND 2-1.103 OF ARTICLE 1, CHAPTER 1 OF TITLE 2 OF THE HUNTINGTON PARK MUNICIPAL CODE INCREASING THE SALARY OF MEMBERS OF THE CITY COUNCIL PURSUANT TO AND CONSISTENT WITH SENATE BILL 329

April 16, 2024

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As stated above, Council members have not received a salary adjustment since 2007. For the past 17 years members of the Huntington Park City Council compensation has remained the same. As indicated in the proposed Ordinance, the reasons for this adjustment are two-fold: (1) the Statewide compensation schedule for general law cities, which includes the City of Huntington Park, has not been adjusted since 1984, meaning that city council compensation has not kept pace with inflation and (2) by allowing Huntington Park to adjust Council compensation will create the opportunity for the Huntington Park City Council to become more diverse as a result of the increased compensation. This new compensation will encourage individuals from different income levels to seek to serve as council members by receiving sufficient income for their public service, while continuing to support their families as they serve as a member of the City Council.

LEGAL REQUIREMENT

The recommended action is consistent with the newly adopted SB 329. The salary provided to local elected officials is much lower than salaries provided to other Federal, State and County officials. While this adjustment will not truly compensate Council members for the significant hours spent in serving the City of Huntington Park, it is an increase both in line with inflation and also authorized by law.

Pursuant to SB 329 (Government Code section 36516(a)(1)(C)), the salary adjustment base amount is \$1,600 per month. There is the ability to increase this salary by an amount equal to 5% for each calendar year from the operative date of the last adjustment of the salary in effect when this ordinance is enacted pursuant to Government Code section 36516(a)(4)(A). The last adjustment took place 17 years ago. The multiplier of 5% times 17 equals 85%, and 85% of the current salary of \$1,228.65 is \$1,044.35. The additional amount of \$1,044.35 added to the currently set City Council salary of \$1,228.65 is \$2,273.00.

It is important to note that, if adopted, this new salary would not take effect until after the results for the March 5, 2024, General Municipal Election are certified, which is anticipated to be on April 18, 2024, in accordance with Government Code section 36516.5.

FISCAL IMPACT/FINANCING

If adopted, the monthly salary of City Council members would be adjusted from the current salary of \$1,228.65 to \$2,273.00.

CONCLUSION

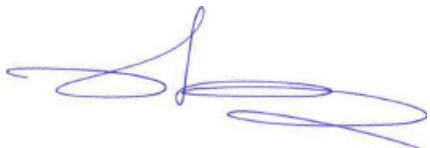
Upon Council approval, staff will proceed with the recommended actions.

**FIRST READING AND INTRODUCTION OF AN ORDINANCE AMENDING SECTIONS
2-1.102 AND 2-1.103 OF ARTICLE 1, CHAPTER 1 OF TITLE 2 OF THE HUNTINGTON
PARK MUNICIPAL CODE INCREASING THE SALARY OF MEMBERS OF THE CITY
COUNCIL PURSUANT TO AND CONSISTENT WITH SENATE BILL 329**

April 16, 2024

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Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Ricardo Reyes".

RICARDO REYES
City Manager

ATTACHMENT(S)

1. Ordinance

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HUNTINGTON PARK, CALIFORNIA, AMENDING SECTIONS 2-1.102 AND 2-1.103 OF ARTICLE 1, CHAPTER 1 OF TITLE 2 OF THE HUNTINGTON PARK MUNICIPAL CODE INCREASING THE SALARY OF MEMBERS OF THE CITY COUNCIL PURSUANT TO AND CONSISTENT WITH SENATE BILL 329

WHEREAS, on June 23, 2023, the Governor signed into law Senate Bill (SB) 329 which made changes both to the amount of salary council members may receive and changes to the manner in which adjustments can be made; and

WHEREAS, the latest Census population estimate indicates the population of the City of Huntington Park ("City") to be 52,633; and

WHEREAS, the City's population falls within the compensation category set forth under Government Code section 36516(a)(2)(C); and

WHEREAS, City Council members have not received a salary adjustment since December 2006 and for the past 17 years members of the Huntington Park City Council's compensation has remained the same; and

WHEREAS, the City Council makes the findings set forth herein as required by SB 329 demonstrating the need for the increased compensation, which are as follows: (1) the Statewide compensation schedule for general law cities, which includes the City of Huntington Park, has not been adjusted since 1984, meaning that city council compensation has not kept pace with inflation and (2) by allowing Huntington Park to adjust Council compensation will create the opportunity for the Huntington Park City Council to become more diverse as a result of the increased compensation. This new compensation will encourage individuals from different income levels to seek to serve as council members by receiving sufficient income for their public service, while continuing to support their families as they serve as a member of the City Council; and

WHEREAS, in accordance with California Government Code section 36516.5, the new adjusted salaries will not take effect until one or more members of the City Council begins a new term of office following the March 2024 election; and

WHEREAS, by adopting this Ordinance the City Council desires to implement the salary adjustment and other elements of SB 329 in order to remain consistent with California State Law.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HUNTINGTON PARK DOES ORDAIN AS FOLLOWS:

SECTION 1. The Salary of members of the City Council for the City of Huntington Park shall be set at \$2,273.00 per month.

SECTION 2. The findings set forth above are hereby adopted and incorporated into this Ordinance thus demonstrating the need for such adjustment and fulfilling the requirements of SB 329.

SECTION 3. Sections 2-1.102 "Estimate of population" and 2-1.103 "Compensation" of Article 1 "Compensation," Chapter 1 "City Council," of Title 2 "Administration" are hereby amended to read as follows under the Huntington Park Municipal Code (deletions in ~~strikethrough~~ and additions in double underline):

2-1.102 Estimate of population.

As of January 1, 2006 March 2024, the latest estimate of population of the City made by the Department of Finance United States Census Bureau is 64,607 52,633.

2-1.103 Compensation.

Each member of the Council shall receive as salary the sum of one thousand two hundred twenty-eight and 65/100ths (\$1,228.65) two thousand two hundred seventy-three and 0/100ths (\$2,273.00) dollars per month, in accordance with the provisions of the Government Code of the State, which salary shall be payable on or after March 20, 2007, 2024 [insert date of new Council Member's new term after March 5th election].

SECTION 4. Pursuant to California Government Code section 36516.5, the increased salary set forth in Section 1 of this Ordinance shall go into effect and become payable for all City Council members when one or more members of the City Council becomes eligible for a salary increase by virtue of a Council Member beginning a new term of office following the March 2024 general municipal election. All other elements and mandates of SB 329 shall be implemented by the adoption of this Ordinance.

SECTION 5. The City Clerk shall certify to the adoption of this Ordinance and shall cause the same to be published or posted as prescribed by law.

APPROVED AND ADOPTED this _____ th day of _____, 2024.

, Mayor

ATTEST:

APPROVED AS TO FORM:

, City Clerk

Arnold M. Alvarez-Glasman, City Attorney

STATE OF CALIFORNIA)
) §
COUNTY OF LOS ANGELES)

I, _____, City Clerk of the City of Huntington Park, do hereby certify that the foregoing Ordinance, Ordinance No. _____ was adopted at a regular meeting of the City Council of the City of Huntington Park, held on Tuesday, _____, with the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ITEM 9



CITY OF HUNTINGTON PARK

City Manager
City Council Agenda Report

April 16, 2024

Honorable Mayor and Members of the City Council
City of Huntington Park
6550 Miles Avenue
Huntington Park, CA 90255

Dear Mayor and Members of the City Council:

CONSIDERATION OF A RESOLUTION AUTHORIZING THE EXPENDITURE OF COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS FOR A CITY TUTORING PROGRAM

IT IS RECOMMENDED THAT CITY COUNCIL:

1. Adopt a Resolution Authorizing the Expenditure of Community Development Block Grant (CDBG) Funds for a City Tutoring Program.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The recommended action addresses students' academic challenges in our community, exacerbated by the COVID-19 pandemic. The proposed Youth Tutoring Program, a beacon of hope, aims to provide essential academic support to students who may be academically behind, negatively impacting their education. By investing in this program, the City seeks to not only enhance academic performance but also to narrow the learning gaps among our students. This initiative, a testament to our optimism, aligns with the City's commitment to education and ensuring equitable access to learning opportunities for all residents.

FISCAL IMPACT

This initiative will receive funding from the Community Development Block Grant (CDBG), specifically \$25,000 per year for four years. These funds will cover the implementation and operation of the Tutoring Program, including staffing, resources, and administrative costs.

CONCLUSION

Upon Council's direction, staff will proceed with actions as directed.

**CONSIDERATION OF A RESOLUTION AUTHORIZING THE EXPENDITURE OF
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS FOR A CITY
TUTORING PROGRAM**

April 16, 2024

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Respectfully submitted,



RICARDO REYES
City Manager

ATTACHMENT(S):

1. Resolution

ATTACHMENT 1

RESOLUTION NO. 2024-XX

A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF HUNTINGTON PARK, CALIFORNIA,
AUTHORIZE FUNDING TO IMPLEMENT A
TUTORING PROGRAM IN COLLABORATION WITH
SOUTHEAST COMMUNITY FOUNDATION

WHEREAS, the City of Huntington Park recognizes the importance of education in shaping the future of its residents and identifies the need to provide additional support to students in the community. This assistance aims to enhance academic performance through more personalized learning; and

WHEREAS, the Southeast Community Foundation has demonstrated their commitment to improving educational outcomes through their successful execution of their tutoring program, which was introduced to our community in 2022 and has since made significant improvements in enhancing our students' academic performance; and

WHEREAS, the City acknowledges the value of this Tutoring Program and will allocate funds from the Community Development Block Grant (CDBG) to fund this initiative;

WHEREAS, the City has identified a need for a Tutoring Program that will provide targeted support to students in need, helping them overcome academic challenges and equipping them with the necessary skills to excel in their studies.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF HUNTINGTON
PARK DOES HEREBY RESOLVE AS FOLLOWS:**

SECTION 1. The City of Huntington Park will allocate \$25,000 per year for a period of four years from the Community Development Block Grant (CDBG). These funds will be used to implement a Tutoring Program in collaboration with the Southeast Community Foundation.

SECTION 2. The Tutoring Program will be designed to run for four weeks per year and aims to provide academic support and enrichment opportunities for students in the community.

SECTION 3. The fees contained in this resolution shall become effective (DATE).

SECTION 4. The City Clerk shall certify to the adoption of this Resolution.

**PASSED, APPROVED AND ADOPTED this (DATE) day of (MONTH)
(YEAR).**

Marilyn Sanabria,
Mayor

ATTEST:

**Eduardo Sarmiento,
City Clerk**

Item 10

Documents will be submitted 4/16/24 to provide the most current information.

Item 11

Documents will be submitted 4/16/24 to provide the most current information.