

CITY OF HUNTINGTON PARK City Council Regular Meeting Agenda

Monday, February 3, 2025

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

Karina Macias
Mayor

Arturo Flores
Vice Mayor

Eduardo “Eddie” Martinez
Council Member



Jonathan A. Sanabria
Council Member

Esmeralda Castillo
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

CITY COUNCIL MEETING AGENDAS

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 Karina Macias
Vice Mayor Arturo Flores
Council Member Eduardo "Eddie" Martinez
Council Member Jonathan A. Sanabria
Council Member Esmeralda Castillo

INVOCATION

PLEDGE OF ALLEGIANCE

PRESENTATION(S)

1. PRESENTATION BY BETTER ANGELS' ORGANIZATION
2. AMERICAN HEART ASSOCIATION PROCLAMATION

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

NONE

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

IT IS RECOMMENDED THAT CITY COUNCIL:

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

1. Special City Council Meeting held January 21, 2025

FINANCE

2. CHECK REGISTERS

IT IS RECOMMENDED THAT CITY COUNCIL:

1. Approve Accounts Payable and Payroll Warrant(s) dated February 3, 2025

END OF CONSENT CALENDAR

REGULAR AGENDA

COMMUNITY DEVELOPMENT

1. CONSIDERATION AND ADOPTION OF ORDINANCE UPDATING SIDEWALK VENDING REGULATIONS IN COMPLIANCE WITH SB 946 AND SB 972

IT IS RECOMMENDED THAT CITY COUNCIL:

1. Review the material presented in this staff report, discuss the proposed updates and revisions to the Huntington Park Municipal Code; and
2. Take public testimony regarding the ordinance; and
3. Waive first reading and introduce Ordinance No. 2025-XX, amending the City's sidewalk vending regulations; and
4. Schedule the second reading and adoption of the ordinance for the March 3, 2025 Regular City Council Meeting.

CITY MANAGER

2. CONSIDERATION AND INTRODUCTION OF ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HUNTINGTON PARK, CALIFORNIA, AMENDING TITLE 5, CHAPTER 21, ARTICLE 1, SECTION 5-21.102(e) OF THE HUNTINGTON PARK MUNICIPAL CODE

IT IS RECOMMENDED THAT CITY COUNCIL:

1. Approve the first reading and introduction of an ordinance amending Section 5-21.102 of the Huntington Park Municipal Code to allow leashed dogs at Veteran's Park; and

2. Schedule the second reading and adoption of the ordinance at the next regularly scheduled Council meeting.

FINANCE DEPARTMENT

3. APPROVE A RESOLUTION ESTABLISHING A DONATION POLICY AND OVERSIGHT

IT IS RECOMMENDED THAT CITY COUNCIL:

1. Approve a Resolution establishing a formal donation policy and oversight for the City of Huntington Park; and
2. Direct staff to implement the policy and ensure compliance with all reporting and approval procedures.

4. FISCAL YEAR 2023-24 END OF YEAR BUDGET REVIEW OF THE CITY'S OPERATING BUDGET

IT IS RECOMMENDED THAT CITY COUNCIL:

1. Receive and file the FY 2023-2024 Budget Status Report through June 30, 2024

POLICE DEPARTMENT

5. REVIEW AND DISCUSS POSSIBLE ACTION ON A COMPREHENSIVE ASSESSMENT REGARDING THE K5 POLICE ROBOT "ROBO COP" PROGRAM

IT IS RECOMMENDED THAT CITY COUNCIL:

1. Receive and File the report regarding the comprehensive assessment of the Police Robot "Robo Cop" Program; or
2. Direct staff to identify an alternate technology-based program, assessing the feasibility, operational considerations, and financial impacts of implementing the alternate program; or
3. Direct staff to identify a new location where "Robo Cop" can best fit the needs of the community.

CITY CLERK

6. COUNCIL APPOINTMENTS TO VARIOUS COMMISSIONS

IT IS RECOMMENDED THAT CITY COUNCIL:

1. Make appointments to Commissions consistent with provisions set forth in Resolution No. 2025-01.

END OF REGULAR AGENDA

CITY COUNCIL MEETING AGENDAS

DEPARTMENTAL REPORTS

WRITTEN COMMUNICATIONS

COUNCIL COMMUNICATIONS

Council Member Esmeralda Castillo

Council Member Jonathan A. Sanabria

Council Member Eduardo “Eddie” Martinez

Vice Mayor Arturo Flores

Mayor Karina Macias

ADJOURNMENT

The City of Huntington Park City Council will adjourn the meeting to a Special Meeting on Tuesday, February 18, 2025 at 6:00 P.M. in observance of the Presidents Day on Monday February 17, 2025

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 30th day of January 2025.



Eduardo Sarmiento, City Clerk

CONSENT CALENDER

ITEM 1

MINUTES

Meeting of the
City of Huntington Park City
Council Tuesday, January 21 2025

The Successor Agency meeting was called to order at 6:01pm. Select Staff and Councilmembers recessed to close session at 6:02pm, returned from closed session at 6:38pm and adjourned at 6:39pm. The regular meeting of the City Council of the City of Huntington Park, California was called to order at 6:39 p.m. on Tuesday, January 21, 2025, in the Council Chambers at City Hall, 6550 Miles Avenue, Huntington Park, California; Mayor Karina Macias presiding. V

PRESENT: Council Member(s): Esmeralda Castillo, Jonathan Sanabria, Eduardo “Eddie” Martinez, Vice Mayor Arturo Flores, and Mayor Karina Macias

ABSENT: Council Member(s):

CITY OFFICIALS/STAFF: Ricardo Reyes City Manager; Eduardo Sarmiento City Clerk; Gerardo “Jerry” Lopez Director of Public Works; Cynthia Norzagaray Director of Parks and Recreation, Sergio Infanzon Director of Communications and Interim Director of Community Development; Gloria Ramirez City Attorney.

INVOCATION

Mayor Macias led the Invocation.

PLEDGE OF ALLEGIANCE

Councilmember Martinez led the Pledge of Allegiance

PRESENTATION(S)

1. **PROGRAM IMPLEMENTATION FOR RENT STABILIZATION SERVICES**
2. **RECOGNITION OF HOLIDAY DECORATION WINNERS**
3. **CERTIFICATE OF APPRECIATION FOR TREE LIGHTING TOY DRIVE SPONSORS**
4. **PROCLAMATION FOR INTERNATIONAL HOLOCAUST REMEMBRANCE DAY**

PUBLIC COMMENTS

- 1) None

STAFF RESPONSE

None

CLOSED SESSION

RECESS TO CLOSED SESSION at 7:29pm

1. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Government Code Section 54956.9 (d)(1)
O. Gonzalez v. Cosme Lozano, et al.
United States District Court Case No. 2-24-cv-00073-JGB (MAAx)
2. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
Government Code Section 54956.9 (d)(2)
Initiation of litigation in one matter.

MEETING RECONVENED at 8:44pm

CLOSED SESSION ANNOUNCEMENT

City Attorney Reported that the record should reflect that all five members of the City Council were present Council Member(s) Castillo, Sanabria, Martinez, Vice Mayor Flores and Mayor Macias. The Item #1 titled CONFERENCE WITH LEGAL COUNSEL- EXISTING LITIGATION; councilmembers were briefed, no action was taken; nothing to report. Item #2 titled CONFERENCE WITH LEGAL COUNSEL- EXISTING LITIGATION councilmembers were briefed and city council provided direction.

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 December 16, 2024
2. Regular City Council Meeting held January 6, 2025

CITY MANAGER

2. CONSIDERATION AND APPROVAL OF A RESOLUTION APPOINTING AN ALTERNATE MEMBER TO THE INDEPENDENT CITIES RISK MANAGEMENT AUTHORITY'S GOVERNING BOARD (ICRMA)

RECOMMENDED THAT CITY COUNCIL:

1. Approve the appointment of a second alternate member; and

2. Adopt Resolution, amending Resolution No. 2022-14, appointing an alternate Member to the Independent Cities Risk Management Authority's Governing Board (ICRMA).

FINANCE

3. CHECK REGISTERS

RECOMMENDED THAT CITY COUNCIL:

1. Approve Accounts Payable and Payroll Warrant(s) dated January 21, 2025

COMMUNITY DEVELOPMENT

4. CONSIDERATION AND APPROVAL TO SOLICIT PROPOSALS FOR COMMUNITY DEVELOPMENT SERVICES

RECOMMENDED THAT CITY COUNCIL:

1. Authorize staff to publish a Request for Proposal (RFP) from qualified community development firms to provide professional management and administrative services related to the implementation of the City's Permanent Local Housing Assistance (PLHA) Program through the California Department of Housing and Community Development (HCD).

MOTION: Councilmember Martinez motioned to approve the item. The motion was seconded by Vice Mayor Flores. The motion was carried out by unanimous consent.

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

NOES: Council Member (s): None

ABSENT: Council Member(s): None

END OF CONSENT CALENDAR

SPECIAL AGENDA

CITY MANAGER

1. CONSIDERATION AND APPROVAL OF A RESOLUTION IN SUPPORT OF CALIFORNIA SENATE BILL 48 (SB 48) PROTECTING STUDENTS AND FAMILIES BY ESTABLISHING SAFE ZONES AROUND SCHOOLS

RECOMMENDED THAT CITY COUNCIL:

1. Adopt a resolution of the City Council of the City of Huntington Park in support of California Senate Bill 48 (SB 48), protecting students and families by establishing safe zones around schools; and
2. Director staff to communicate the City's support for SB 48 to state legislators, the Governor of California, and other relevant stakeholders.

MOTION: Mayor Macias motioned to adopt a resolution of the City Council of the City of Huntington Park in support of California Senate Bill 48 (SB 48) protecting students and families by establishing safe zones around schools; and direct staff to communication the City's support of SB 48 to state legislators, the Governor of California, and other relevant stakeholders. The motion was seconded by Councilmember Martinez. The Motion was carried out by unanimous consent.

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

NOES: Council Member (s): None

ABSENT: Council Member(s): None

COMMUNITY DEVELOPMENT

2. CONSIDERATION AND APPROVAL AUTHORIZING FUNDING ALLOCATION OF THE PERMANENT LOCAL HOUSING ALLOCATION (PLHA) PLAN

RECOMMENDED THAT CITY COUNCIL:

1. Approve funding allocation revisions to the PLHA Plan.
2. Authorize the City Manager and City Staff to execute all required documents for transmittal to the State of California Department of Housing and Community Development (HCD).

MOTION: Councilmember Sanabria motioned to approve funding allocation revisions to the PLHA Plan and Authorize the City Manager and City Staff to execute all required documents for transmittal to the State of California Department of Housing and Community Development (HCD). The motion was seconded by Councilmember Martinez. The motion was carried out

by unanimous consent.

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

NOES: Council Member (s): None

ABSENT: Council Member(s): None

3. CONSIDERATION OF THE APPROVAL OF A RESOLUTION AUTHORIZING THE SUBMISSION OF AN APPLICATION TO THE CALIFORNIA DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (HCD) FOR THE CALHOME GRANT

RECOMMENDED THAT CITY COUNCIL:

1. Approve Resolution No. 2025-02 authorizing the submission of an application to HCD for funding under the CalHome Program; and
2. Approve the Professional Services Agreement with Global Urban Strategies, Inc. for CalHome Grant administration; and
3. Authorize the City Manager to sign all documents related to this program.

MOTION: Councilmember Martinez motioned to approve Resolution No. 2025-02 authorizing the submission of an application to HCD for funding under the Cal Home Program; and Approve the Professional Services Agreement with Global Urban Strategies, Inc. for Cal Home Grant administration; and Authorize the City Manager to sign all documents related to this program. The motion was seconded by Vice Mayor Flores. The motion was carried out by unanimous consent.

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

NOES: Council Member (s): None

ABSENT: Council Member(s): None

FINANCE DEPARTMENT

4. CONSIDERATION AND APPROVAL OF THE FINANCE DEPARTMENT'S UPDATED PURCHASING MANUAL

RECOMMENDED THAT CITY COUNCIL:

1. Approve of the Finance Department's updated Purchasing Manual, for City Staff use.

MOTION: Councilmember Sanabria motioned to approve the Finance Department's updated Purchasing Manual, for City Staff use. The motion was seconded by Councilmember Martinez. The motion was carried out by unanimous consent.

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

NOES: Council Member (s): None

ABSENT: Council Members (s): None

CITY CLERK

5. COUNCIL APPOINTMENTS TO VARIOUS COMMISSIONS

RECOMMENDED THAT CITY COUNCIL:

1. Make appointments to Commissions consistent with provisions set forth in Resolution No. 2025-01.

MOTION: Mayor Macias made two appointments to the Youth Commission.

DEPARTMENTAL REPORTS

City Manager: Thanked staff.

Police Department: When major disaster happens, Huntington Park is connected to a larger county emergency response plans. Emphasized need to follow and stay with emergency response plans.

Parks: Responded to parks playground and grant funding has been secured and RFP is coming soon.

Public Works: Bid package regarding Keller Park is being reviewed. Provided update on ongoing projects.

WRITTEN COMMUNICATIONS

None

COUNCIL COMMUNICATIONS

Castillo: Thanked staff for their help.

Sanabria: Asked about implemented shade in parks.

Martinez: Update on status at Veterans Park and Playground at Freedom Park.

Flores: Thanked staff and chief for activating staff for fire response. Bring Item amending spending limits for directors' assessment or report. At the next council meeting if possible.

Macias: Thanked staff and directors and chief for wildfire support.

ADJOURNMENT

Mayor Macias adjourned at 9:31p.m. The next City of Huntington Park City Council meeting will be held on Monday, February 3rd, 2025 at 6:00 pm.

Respectfully submitted,



Eduardo Sarmiento, City Clerk

ITEM 2

List of Funds - City of Huntington Park

FUND	DESCRIPTION	FUND	DESCRIPTION
111	General Fund	230	Homeland Security Fund
112	Waste Collection/Disposal	231	Parking System Fund
114	Spec Events Contributions	232	Art in Public Places Fund
115	General Fund Reserve	233	Bullet Proof Vest Grant
116	Retirement Fund	234	Congressional Earmark
120	Special Revenue DNA ID	235	Federal Street Improvmnt
121	Special Revnu Welfare Inm	236	HUD Economic Empowerment
122	Prevention Intervention	237	Community Planning
123	Board of Corrections LEAD	238	Air Pollution Grant
124	Auto Theft Prevention	239	Federal CDBG Fund
150	Emergency Preparedness	240	HUD EZ/EC Soc Sec Block
151	Economic Development	241	CalHome
152	Greenway Linear Park Proj	242	HUD Home Program
200	LACTMA TOD	243	HUD 108 B03MC060566
201	Environmental Justice	244	HUD EDI Grant
202	CFP Crosswalks	245	EPA Brownfield
203	ATP Randolph Rail-Trail	246	LBPHCP-Lead Base
204	SR2S Middleton Safe Route	247	Neighborhood Stabilization
205	CFP Pacific Blvd	248	Homelessness Prevention
206	CFP I Park Pay Station	249	DEPT OF TOXIC SUBSTANCES
207	CFP Signal Synchronizatio	250	DTSC Grant
208	CMAQ Metro Rapid	251	Land & Water Conservation
209	CFP City Street Resurfac	252	ABC
210	Measure M	253	DEBT SERVICE FUND
211	Road Maint & Rehab SB1	257	CDC Merged Project Fund
212	P & R Grants	258	CDC Merged Debt Service
213	Park Facilities	259	CDC Low/Mod Income Housin
214	Recreation Field Charter	262	CDC Neighbor Preservn Cap
215	Trees for A Better Enviro	263	CDC Neighbor Presrvn Debt
216	Employees Retirement Fund	264	CDC Nghbr Prsrvn Low/Mod
217	OPEB	267	CDC Sta Fe Redev Project
218	PARS	268	CDC Sta Fe Debt Service
219	Sales Tax-Transit Fund A	269	CDC Sta Fe Low/Mod Income
220	Sales Tax-Transit C	270	Successor Agency Merge
221	State Gasoline Tax Fund	271	Successor Agency Merg Prj
222	Measure R	272	Successor Agency Low Mod
223	Local Origin Program Fund	273	Successor Agency NHP
224	Office of Traffc & Safety	274	Successor Agency NHP Prj
225	Cal Cops Fund	275	Successor Agency
226	Air Quality Improv Trust	276	SUCCESSOR AGENCY-GF
227	Offc of Criminal Justice	283	Sewer Maintenance Fund
228	State Dept. of Justice	285	Solid Waste Mgmt Fund
229	Police Forfeiture Fund	286	Illegal Disposal Abatemnt

FUND	DESCRIPTION
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
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
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
ALBERTO PARRA SERRATO	24449-21576	681-0000-228.70-00	UTILITY REFUND	796.42
ALBERTO PARRA SERRATO Total				796.42
ALL AMERICAN ASPHALT	209101	787-8913-499.76-06	RELIEF IMPROVEMENT PROJECT	764,237.47
	209427	787-8913-499.76-06	RELIEF IMPROVEMENT PROJECT	713,348.55
ALL AMERICAN ASPHALT Total				1,477,586.02
ALL CITY MANAGEMENT SERVICES,INC	97951	111-9010-413.56-41	DECEMBER 2024 SERVICES	7,182.41
ALL CITY MANAGEMENT SERVICES,INC Total				7,182.41
ALVAREZ-GLASMAN & COLVIN	2024-09-21240	111-0220-411.32-70	LEGAL SERVICES SEPT 2024	17,447.40
	2024-09-21241	111-0220-411.32-70	LEGAL SERVICES SEPT 2024	114.00
ALVAREZ-GLASMAN & COLVIN Total				17,561.40
AMAZON.COM SERVICES, INC.	13TK-XRGF-3MTV	111-6010-451.61-20	OFFICE SUPPLIES	945.94
	1669-KPK9-67QM	111-6020-451.61-35	PARADE SUPPLIES	28.65
	17DF-6RRG-6L36	111-6060-466.61-20	AFTERSCHOOL SUPPLIES	40.78
	196R-MC6F-9V94	111-7010-421.61-20	PD SUPPLIES	667.38
	1D6J-H1RJ-7XCH	111-6065-451.57-46	SENIOR DANCE SUPPLIES	29.76
	1GRT-47JW-GWMF	111-6065-451.57-46	SENIOR DANCE SUPPLIES	66.12
	1MXY-K4T3-D7GD	111-0110-411.56-26	COUNCIL OFFICE SUPPLIES	48.48
		111-3010-415.61-20	FINANCE OFFICE SUPPLIES	1,040.76
		111-5021-413.61-15	CD EVENT SUPPLIES	36.23
	1V9Q-D6LP-CW41	221-8014-429.74-10	TRAFFIC SIGNAL TOOLS	1,820.43
	1VJX-JXQP-6KD3	111-6065-451.57-46	SENIOR DANCE SUPPLIES	281.45
AMAZON.COM SERVICES, INC. Total				5,005.98
AMERICAN EXPRESS	173	111-0210-413.56-41	AMBASSADOR VISIT REIMBURSEMENT	299.90
	687	111-7010-421.59-10	SOCAL EMT BASIC COURSE	450.00
	6092	111-6065-466.61-20	TREE LIGHTING SUPPLIES	285.31
	7468	111-0210-413.59-15	LGHN 2025 CONFERENCE	650.00
	17637	111-0110-411.66-05	COUNCIL MEETING MEALS	246.43
	21171	111-7010-421.61-20	ETE FITNESS GYM EQUIPMENT	7.59
		123-7010-421.74-10	ETE FITNESS GYM EQUIPMENT	351.83
	25057	111-6010-451.61-20	OFFICE SUPPLIES	55.11
	38914	111-7010-421.61-20	ACCESS DOOR CARDS	557.32
	82824	111-7010-421.61-20	POSTER SIZE MAPS	54.20
	83097	111-7010-421.59-10	RESIDENCE INN	574.02
	91128	111-7010-421.59-10	SPRING HILL - PALM DESERT	453.23

City of Huntington Park
Demand Register
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
AMERICAN EXPRESS	106346	111-3010-415.59-15	AURORA TRAINING	479.00
	129235	111-6010-466.55-50	HALLOWEEN SUPPLIES	430.00
	149487	111-6020-451.61-35	VETERANS DAY SUPPLIES	44.00
	181563	111-1010-411.59-15	CREDIT MEMO	(100.00)
	206495	111-5010-419.59-15	METRICONE TRAINING	150.00
	220466	111-5010-419.59-15	METRICONE TRAINING	150.00
	252005	111-3010-415.59-15	MEMBERSHIP DUES	595.00
	327725	111-6010-466.55-50	HALLOWEEN SUPPLIES	242.55
	350399	111-5010-419.59-15	PROFESSIONAL DEVELOPMENT	300.00
	819037	111-6065-451.57-46	SENIOR PROGRAM SUPPLIES	176.47
	819804	111-6065-451.57-46	SENIOR PROGRAM SUPPLIES	101.23
	852352	111-6065-451.57-46	SENIOR PROGRAM SUPPLIES	139.86
	865632	111-6020-451.61-35	VETERANS DAY SUPPLIES	143.32
	998384	111-6010-451.64-00	NRPA MEMBERSHIP	180.00
	1417931	111-6020-451.61-35	VETERANS DAY SUPPLIES	182.36
	1566239	111-5010-419.59-15	CODE ENFORCEMENT TRAINING	313.20
	4286604	111-0240-466.55-41	CHRISTMAS DECORATIONS	467.37
	9252024	111-0210-413.59-15	UBER ICMA	66.20
	9302024	111-7010-421.59-10	PD TRAINING	299.00
	9701039	111-6010-466.55-50	HALLOWEEN DECORATIONS	65.94
	10072024	111-7010-421.59-10	PD TRAINING	175.00
	10252024	742-7010-421.74-09	YOUTUBE TV BASE PLAN	82.98
	11202024	111-0210-413.61-20	COUNCIL RETREAT MEALS	267.91
	11252024	742-7010-421.74-09	YOUTUBE TV BASE PLAN	82.98
	36118273	111-6065-466.61-20	TREE LIGHTING SUPPLIES	896.92
	106379651	111-6010-451.61-20	REFUND	(578.16)
	300015852	111-3010-415.59-15	CSMFO MEMBERSHIP DUES	150.00
	300020836	111-5010-419.59-15	CODE ENFORCEMENT TRAINING	100.00
	300020837	111-5010-419.59-15	CODE ENFORCEMENT TRAINING	100.00
	400370098	111-6060-466.61-20	AFTERSCHOOL SUPPLIES	89.90
	533900071	111-0210-413.59-15	LAZ PARKING	65.00
	562702284	111-0210-413.61-20	OWNERLY	24.99
	2865548039	742-7010-421.74-09	ADOBE ACROBAT PRO	19.99
	2868884191	742-7010-421.74-09	ADOBE ACROBAT PRO	19.99
	2921557744	742-7010-421.74-09	ADOBE ACROBAT PRO	19.99
	2924931749	742-7010-421.74-09	ADOBE ACROBAT PRO	19.99
	3139127001	111-7010-421.59-10	LACPCA PLANNING STAY	1,337.73
	3147841408	111-7010-421.59-10	HILTON GARDEN	414.72
	3149312568	111-7010-421.59-10	HILTON GARDEN	414.72

**City of Huntington Park
Demand Register
February 03, 2025**

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
AMERICAN EXPRESS	3155005781	111-7010-421.59-10	HILTON GARDEN	414.72
	3156300379	111-7010-421.59-10	HILTON GARDEN	207.36
	3400170111	111-6030-451.61-35	YOUTH SPORT SUPPLIES	75.47
	5475874401	111-0210-413.59-15	HOTEL STAY FOR CCCA	589.40
	6590288401	111-0110-411.58-27	HOTEL STAY FOR CCCA	1,296.01
	11011323253	111-7010-421.59-10	PD TRAINING	1,071.00
	14123012277	111-0210-413.59-15	HOTEL STAY FOR ICMA	430.92
	04264-60610261	111-0310-413.56-41	CANVA MONTHLY SUBSCRIPTION	24.95
	04325-55257199	111-0310-413.56-41	CANVA MONTHLY	24.95
	09302024-001	111-7010-421.59-10	PD TRAINING	299.00
	101-PO-13367089	111-9010-419.62-10	CITY WIDE IT SUPPLIES	3,232.46
	112-0301863-537	111-0240-466.55-42	HOLIDAY PARADE 2024	269.54
	112-1189392-487	111-7010-421.61-20	AC/DC ADAPTER	37.82
			AC/DC ADAPTER PHOTO ID	92.20
	112-1647042-188	111-7010-421.61-20	ADMIN SUPPLIES	47.29
	112-1964501-102	111-7010-421.61-20	PE SUPPLIES	164.82
	112-2719453-986	111-7010-421.61-70	SECURITY CAMERAS	462.83
	112-2749708-767	111-7010-421.61-20	IPAD CASE	77.16
	112-3334186-534	111-7010-421.61-20	ADMIN SUPPLIES	56.52
	112-3815984-132	111-7010-421.61-20	RECORDS SUPPLIES	179.10
	112-5191523-316	111-7010-421.61-20	FILED STAMP	8.57
	112-5462665-140	111-7010-421.61-70	EMERGENCY ESCAPE HAMMERS	171.54
	112-5993526-233	111-7010-421.61-20	ADMIN SUPPLIES	98.39
	112-6134720-915	111-7010-421.61-20	KEY STORAGE BOX	96.45
	112-7437650-962	111-7010-421.61-20	ADMIN SUPPLIES	54.01
			REFUND	(47.54)
	112-8654365-591	111-7010-421.61-20	RECORDS SUPPLIES	24.85
	112-9914783-723	111-7010-421.61-20	REFRIGERATOR	300.41
	113-2214596-517	111-7010-421.61-20	PATROL SUPPLIES	68.88
	113-3986835-052	111-7010-421.61-20	ADMIN SUPPLIES	53.74
	113-4085274-454	111-7010-421.61-20	TONER CARTRIDGES	132.72
	113-4166051-994	111-7010-421.61-20	RECORDS SUPPLIES	130.20
	113-6958272-503	111-7010-421.61-20	FUTRONIC PHOTO ID	103.52
	113-7450810-673	111-7010-421.61-20	PHOTO BACKDROP LIGHT	181.70
	113-8188228-521	111-7010-421.61-20	JAIL SUPPLIES	84.61
	113-9512424-361	111-7010-421.61-20	LOGITECH MICE	464.75
	114-1712090-721	111-6010-466.55-50	HALLOWEEN SUPPLIES	1,484.76
	114-2608337-785	111-6010-466.55-50	HALLOWEEN SUPPLIES	182.99
	114-3814977-346	111-6010-466.55-50	HALLOWEEN SUPPLIES	15.07

City of Huntington Park
Demand Register
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
AMERICAN EXPRESS	114-7635404-946	111-6010-466.55-50	HALLOWEEN SUPPLIES	224.25
	114-8531885-230	111-6010-466.55-50	HALLOWEEN SUPPLIES	98.09
	120739936510	111-5010-419.59-15	CODE ENFORCEMENT TRAINING	75.00
	166861126534	111-9010-419.53-10	ICLOUD 50 GB OF STORAGE	0.99
	1908-0644	111-0210-413.59-15	CAB FARE ICMA	71.19
	1F9S1M5R	111-0000-115.10-10	UBER EATS	47.54
	20-28141970	111-6010-451.59-15	STAFF TRAINING	298.00
	2396-102361-4-1	111-0210-413.56-49	YMCA 37TH ANNUAL GALA	5,000.00
	24-12291-37798	111-7010-421.43-20	BATTERY CHARGE SLEEVE	49.61
	42248SE040649	111-0110-411.58-26	HOTEL FOR GATEWAY CONFERENCE	212.05
	42248SE040670	111-0110-411.58-27	HOTEL FOR GATEWAY CONFERENCE	424.10
	426700745943	111-6010-466.55-50	HALLOWEEN SUPPLIES	44.56
	431300817516	111-7010-421.61-20	PD UNIFORMS	566.83
	431700797561	111-6060-466.61-20	AFTERSCHOOL SUPPLIES	37.12
	433100827393	111-7010-421.61-20	PD UNIFORMS	361.28
	43LKZN	111-0210-413.59-15	SOUTHWEST AIRLINE	281.97
	4BBK76YC	111-0000-115.10-10	UBER	28.98
	4EMH68	111-6010-451.59-15	STAFF TRAINING	289.96
	5262539636333	111-0210-413.59-15	AIR FARE CREDIT ICMA	(235.98)
	5262559885110	111-0210-413.59-15	AIR FARE FOR ICMA CONFERENCE	235.01
	5262562199878	111-0210-413.59-15	REBOOKED FLIGHT ICMA	163.99
	77XLNP9JKV	111-0110-411.58-27	CONTACT CITIES ASSOCIATION	750.00
	7902100190217	111-6060-466.61-20	AFTERSCHOOL SUPPLIES	29.78
	7903400380194	111-6065-451.57-46	SENIOR PROGRAM SUPPLIES	9.99
	7903400380195	111-6065-451.57-46	SENIOR PROGRAM SUPPLIES	30.50
	800286/4553238	111-6010-466.55-50	HALLOWEEN SUPPLIES	324.16
	806965237303	111-3010-415.59-15	FINANCE SUPPLIES	93.70
	868372/4553239	111-6010-466.55-50	HALLOWEEN SUPPLIES	21.52
	873035/7012880	111-6010-466.55-50	HALLOWEEN SUPPLIES	181.98
	877859-0012750	111-6010-466.55-50	HALLOWEEN SUPPLIES	180.29
	AAM-44066829	742-7010-421.74-09	ARLO MONTHLY CHARGE	17.99
	D4FB34PAX8	111-0210-413.59-15	CCCA FALL SUMMIT	750.00
	INV281033524	111-0210-413.61-20	ZOOM	163.77
	INVOICE-5478	111-7010-421.59-10	PD TRAINING	199.00
	JF3CE768	111-0000-115.10-10	UBER	33.92
	K9N3MGCLSWG	111-7010-421.59-10	PD TRAINING	725.00
	MC02351601	111-0310-413.56-41	MAILCHIMP MONTHLY BILL	135.00
	MC02453457	111-0310-413.56-41	MAILCHIMP MONTHLY BILL	135.00
	MLF0HNG8QF	111-9010-419.53-10	ICLOUD 50 GB OF STORAGE	0.99

City of Huntington Park
Demand Register
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
AMERICAN EXPRESS	WM82954234	111-7040-421.56-41	PROTECTION PLAN	220.00
			SECURITY CAMERA	1,198.26
AMERICAN EXPRESS Total				38,253.62
ANA GONZALEZ	23855-25820	681-0000-228.70-00	CREDIT REFUND	978.12
ANA GONZALEZ Total				978.12
ANAYA'S SERVICE CENTER	RO40967	111-7010-421.43-20	PD UNIT 976 PARTS	3,683.15
ANAYA'S SERVICE CENTER Total				3,683.15
ARQUIMIDES VARGAS	18865-6182	681-0000-228.70-00	UTILITY REFUND	167.26
ARQUIMIDES VARGAS Total				167.26
ARTHUR M. GALLEGOS	2339-21856	681-0000-228.70-00	UTILITY REFUND	16.98
ARTHUR M. GALLEGOS Total				16.98
ASCAP	100006504826	111-6020-451.56-41	ANNUAL MUSIC LICENSE	890.00
ASCAP Total				890.00
AT&T	22843820	111-9010-419.53-10	SERVICE 12/04/24-01/03/25	559.44
	283700443DEC	111-9010-419.53-10	SERVICES 1/01/24-1/31/224	117.70
AT&T Total				677.14
AT&T MOBILITY	543926	111-9010-419.53-10	TRACKING NUMBERS	95.00
AT&T MOBILITY Total				95.00
AUTO ZONE	4075271825	741-8060-431.43-20	SPECIAL OIL AND FLUID	155.95
	4075275602	111-7010-421.43-20	PD UNIT 277 SUPPLIES	304.51
	4075275661	741-8060-431.43-20	PW UNIT 411 SUPPLIES	157.44
AUTO ZONE Total				617.90
AZTECA SIGNS	7452	221-8012-429.61-20	2 DECAL SIGNS	109.50
	7455	221-8012-429.61-20	2 YIELD DECALS	98.55
AZTECA SIGNS Total				208.05
BEAR ELECTRICAL SOLUTIONS, INC	25147	221-8014-429.56-41	NOVEMBER 2024 SERVICES	6,350.00
BEAR ELECTRICAL SOLUTIONS, INC Total				6,350.00
BRIGHTLIFE DESIGNS LLC	1647	111-6010-451.74-10	HOLIDAY DECOR REMOVAL	1,350.00

City of Huntington Park
Demand Register
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
BRIGHTLIFE DESIGNS LLC Total				1,350.00
BRIZUELA'S IRON WORK	214	111-8022-419.43-10	3 SHELVES	1,700.00
	216	741-8060-431.43-20	MESSAGE BOARD REPAIR	680.00
BRIZUELA'S IRON WORK Total				2,380.00
CALIFORNIA BUILDING STANDARDS COMM	BSASRF/DEC2024	111-0000-322.40-05	FEES OCTOBER-DECEMBER 24	64.80
CALIFORNIA BUILDING STANDARDS COMM Total				64.80
CALPRIVATE BANK	9220	111-0110-411.66-05	COUNCIL MEETING DESSERT	40.50
	10968	111-0110-411.66-05	NON-PROFIT MTG BREAKFAST	167.36
	15291	111-0110-411.66-05	COUNCIL MEETING MEALS	252.09
	70050	111-0110-411.66-05	NON-PROFIT MTG BREAKFAST	20.94
	720810	111-0110-411.66-05	CLEAN UP EVENT COFFEE	44.00
	775111	111-3010-451.61-20	FINANCE BL UNIFORM	334.00
	8122024	111-9010-419.61-20	COUNCIL OFFICE SUPPLIES	55.49
	10232024	111-3010-451.61-20	FINANCE OFFICE SUPPLIES	292.02
	186092619	787-8950-421.74-10	AIRESPRING	1,143.53
	1130848289	111-6060-466.61-20	AFTERSCHOOL SUPPLIES	154.29
	1146758526	111-7010-421.61-20	PD SUPPLIES	926.02
	112-2794295-975	111-0210-413.43-05	OFFICE CHAIRS (4)	678.56
	112-3233615-799	111-0110-411.61-21	AMAZON REFUND	(32.50)
		111-0110-411.61-27	AMAZON REFUND	(97.50)
	112-3950925-480	111-0110-411.61-21	COUNCIL OFFICE SUPPLIES	35.58
		111-0110-411.61-26	AMAZON REFUND	(33.65)
			COUNCIL OFFICE SUPPLIES	35.57
		111-0110-411.61-27	COUNCIL OFFICE SUPPLIES	35.57
		111-0110-411.61-28	COUNCIL OFFICE SUPPLIES	35.57
	112-4584980-442	111-3010-451.61-20	FINANCE OFFICE SUPPLIES	32.89
	112-8151436-342	111-0110-411.61-28	AMAZON REFUND	(25.35)
	114-2311016-512	111-3010-451.61-20	FINANCE OFFICE SUPPLIES	100.06
	114-3193622-695	111-3010-451.61-20	FINANCE OFFICE SUPPLIES	36.87
	114-3319537-384	111-3010-451.61-20	FINANCE OFFICE SUPPLIES	5.47
	114-3769605-500	111-5010-419.61-20	CODE ENFORCEMENT SUPPLIES	71.60
	114-5229349-979	111-0240-466.55-41	HOLIDAY PARADE SUPPLIES	20.94
	432202160702	111-3010-415.61-20	FINANCE OFFICE SUPPLIES	38.05
	7903400130037	111-0110-411.66-05	COUNCIL OFFICE SUPPLIES	76.41
		111-3010-415.61-20	FINANCE OFFICE SUPPLIES	157.19
	83G832677312389	111-0210-413.64-00	LIEBERTCASS RENEWAL	1,000.00

City of Huntington Park
Demand Register
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
CALPRIVATE BANK	INV52964354	111-9010-419.61-20	DOCUSIGN ANNUAL FEE	480.00
	MZA3HF8J	111-3010-451.61-20	APPLE BUSINESS MANAGER	174.71
	RPX8RQ0GLD	111-0110-411.66-05	CLEAN UP EVENT TREATS	23.50
CALPRIVATE BANK Total				6,279.78
CENTRAL FORD	53844	219-8085-431.43-21	REPAIR FOR SHUTTLE #006	172.87
	53845	111-7010-421.43-20	DEFLECTOR FOR EXPLORERS	567.24
	53848	111-7010-421.43-20	HOOD COVER PD EXPLORER	149.94
	53885	219-8085-431.43-21	REPAIR FOR SHUTTLE #006	235.14
	53887	111-7010-421.43-20	BATTERY FOR PD UNIT #968	213.83
CENTRAL FORD Total				1,339.02
CENTRAL SQUARE TECHNOLOGIES LLC	428648	742-9010-419.74-09	ASP-TECHNICAL ACCESS FEE	15,630.17
CENTRAL SQUARE TECHNOLOGIES LLC Total				15,630.17
CHAMPION CJD	569367	111-7010-421.43-20	SEAT SENSORS PD UNIT#957	1,474.40
CHAMPION CJD Total				1,474.40
CHARTER COMMUNICATIONS	170094501101012	111-9010-419.53-10	MONTHLY SERVICE JAN-2025	1,999.00
	170094701010125	111-9010-419.53-10	FIBER INTERNET	1,650.00
CHARTER COMMUNICATIONS Total				3,649.00
CINTAS CORPORATION NO 3	4216935126	741-8060-431.56-41	UNIFORM DRY CLEANING	489.64
	4217674110	741-8060-431.56-41	UNIFORM DRY CLEANING	489.64
CINTAS CORPORATION NO 3 Total				979.28
CIVIC PLUS	328143	111-0210-413.56-41	CITY WEBSITE ANNUAL FEE	29,022.76
CIVIC PLUS Total				29,022.76
CLINICAL LAB OF SAN BERNARDINO, INC	2500001	113-9050-462.56-41	WATER QUALITY TEST NOV 24	30,988.00
	2500024	681-8030-461.56-41	SERVICES 12/3/24-12/30/24	2,102.50
CLINICAL LAB OF SAN BERNARDINO, INC Total				33,090.50
COLANTUONO, HIGHSMITH & WHATLEY, PC	62834	111-0220-411.32-70	MEETING MGMT TRAINING	1,330.00
COLANTUONO, HIGHSMITH & WHATLEY, PC Total				1,330.00
COLLINS+COLLINS, LLP	4379846	111-9031-413.32-70	SERVICES 11/1/24-11/30/24	1,050.00
COLLINS+COLLINS, LLP Total				1,050.00

City of Huntington Park
Demand Register
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
COPWARE, INC.	87038	742-7010-421.74-09	LEGALSOURCEBOOK 3/25-2/26	1,725.00
COPWARE, INC. Total				1,725.00
CORE BUSINESS TECHNOLOGIES	317730290782DEC	111-9010-419.33-10	BANK FEES	960.86
	317730304873DEC	111-9010-419.33-10	BANK FEES	534.09
CORE BUSINESS TECHNOLOGIES Total				1,494.95
CR ASSOCIATES	2024.6408	111-9010-419.56-41	NOVEMBER 2024 SERVICES	3,115.00
CR ASSOCIATES Total				3,115.00
DAPEER, ROSENBLIT & LITVAK	23955	111-7010-421.56-41	SERVICES 12/1/24-12/31/24	347.50
DAPEER, ROSENBLIT & LITVAK Total				347.50
DATA TICKET INC.	174327	111-7040-421.56-41	CODE ENFORCEMENT PROCESSING	107.50
	174391	111-7040-421.56-41	SERVICES FOR DEC 2025	12.50
	174427	111-7040-421.56-41	WEBSITE ONLINE ACCESS	12.50
DATA TICKET INC. Total				132.50
DE LAGE LANDEN	589119865	111-9010-419.44-10	RENTAL RELEASE	2,092.07
DE LAGE LANDEN Total				2,092.07
DELTA DENTAL	BE006410901	111-0000-217.50-20	DPO MONTHLY FEB 2025	7,390.32
DELTA DENTAL Total				7,390.32
DELTA DENTAL INSURANCE COMPANY	BE006408456	111-0000-217.50-20	PMI MONTHLY FEB 2025	2,017.74
DELTA DENTAL INSURANCE COMPANY Total				2,017.74
DEPARTMENT OF CONSERVATION	CADEP_OCT-DEC24	111-0000-322.40-00	SERVICES OCT 24-DEC 24	163.65
DEPARTMENT OF CONSERVATION Total				163.65
DEPARTMENT OF JUSTICE	786523	111-7010-421.56-41	SERVICES DECEMBER 2024	310.00
DEPARTMENT OF JUSTICE Total				310.00
DULCE ALVARADO	22945-7980	681-0000-228.70-00	WATER REFUND	62.81
DULCE ALVARADO Total				62.81
EADIE AND PAYNE, LLP	145790	111-3010-415.32-40	FINANCIAL STATEMENTS AUDIT	30,410.00
EADIE AND PAYNE, LLP Total				30,410.00

City of Huntington Park
Demand Register
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
EDWIN RUANO	8387	111-8022-419.43-10	FURNISH & INSTALL BLINDS	532.00
EDWIN RUANO Total				532.00
EXPRESS TRANSPORTATION SERVICES LLC	DAR01012025	219-8085-431.56-45	DIAL A RIDE JANUARY 2025	74,443.41
EXPRESS TRANSPORTATION SERVICES LLC Total				74,443.41
FAIR HOUSING FOUNDATION	12/6/2024	239-5210-463.57-87	FAIR HOUSING SERVICES	1,572.80
FAIR HOUSING FOUNDATION Total				1,572.80
FERGUSON ENTERPRISES INC	5058506	111-8023-451.43-10	MATERIALS FOR REPAIRS	126.48
FERGUSON ENTERPRISES INC Total				126.48
GEORGE CHEVROLET	182890CVW	111-7010-421.43-20	PARTS FOR PD UNIT #275	63.85
	183722CVW	111-7010-421.43-20	KIT FOR PD UNIT#277	322.18
	183728CVW	111-7010-421.43-20	PARTS FOR PD UNIT#275	461.45
	183830CVW	111-7010-421.43-20	PARTS FOR PD UNIT #275	44.69
	183917CVW	111-7010-421.43-20	PARTS FOR PD UNIT #984	327.20
	CVCS467307	111-7010-421.43-20	SERVICE TO PD UNIT#886	225.00
GEORGE CHEVROLET Total				1,444.37
GLOBAL URBAN STRATEGIES, INC.	819	241-5030-419.56-41	SUPPORT SERVICES DEC-24	825.83
GLOBAL URBAN STRATEGIES, INC. Total				825.83
GRAINGER	9366724939	741-8060-431.43-20	VACUUM FOR FLEET DEPT	359.31
GRAINGER Total				359.31
GUTIERREZ BACKGROUND INVESTIGATIONS	2025-2	111-7010-421.56-41	EMPLOYEE BACKGROUND CHECK	1,300.00
	2025-3	111-7010-421.56-41	EMPLOYEE BACKGROUND CHECK	1,300.00
GUTIERREZ BACKGROUND INVESTIGATIONS Total				2,600.00
HAJOCA CORPORATION	S173728090.002	111-8022-419.43-10	MATERIALS FOR REPAIRS	1,261.67
	S173801211.001	111-8023-451.61-20	NEW SINK IN PARKS BLDG	307.08
HAJOCA CORPORATION Total				1,568.75
HASA, INC.	1011408	681-8030-461.41-00	SUPPLIES FOR WELL #15	284.88
	1011409	681-8030-461.41-00	SUPPLIES FOR WELL #18	286.75
	1011410	681-8030-461.41-00	SUPPLIES FOR WELL #12	712.19
	1012511	681-8030-461.41-00	SUPPLIES FOR WELL #15	284.88
	1012512	681-8030-461.41-00	SUPPLIES FOR WELL #18	344.10

City of Huntington Park
Demand Register
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
HASA, INC. Total				1,912.80
HOME DEPOT	271945	111-8024-421.43-10	PD BUILDING SUPPLIES	334.39
	523833	111-7010-421.61-20	PD SUPPLIES	115.49
	1523547	111-7010-421.61-20	PD SUPPLIES	310.72
	2274375	221-8010-431.61-21	STREET OPERATION SUPPLIES	256.44
	2516536	111-7010-421.61-20	PD SUPPLIES	33.01
	3510210	111-8023-451.43-10	PARK BUILDING SUPPLIES	15.25
	3513384	221-8010-431.61-21	STREET OPERATION SUPPLIES	71.50
	3541706	111-8023-451.43-10	PARK BUILDING SUPPLIES	181.01
	3541707	111-8024-421.43-10	PD BUILDING SUPPLIES	142.22
	4274219	111-8023-451.43-10	PARK BUILDING SUPPLIES	218.23
	4510062	111-8023-451.43-10	PARK BUILDING SUPPLIES	130.36
	4533620	111-8023-451.43-10	PARK BUILDING SUPPLIES	42.44
	4541618	111-8023-451.43-10	PARK BUILDING SUPPLIES	520.06
	5272420	111-8023-451.43-10	PARK BUILDING SUPPLIES	146.26
	5273261	111-8023-451.43-10	PARK BUILDING SUPPLIES	110.16
	5392994	111-8023-451.43-10	PARK BUILDING SUPPLIES	49.17
	6273168	111-8024-421.43-10	PD BUILDING SUPPLIES	84.19
	6275023	111-8023-451.43-10	PARK BUILDING SUPPLIES	211.48
	6531777	111-8020-431.43-10	PW SUPPLIES	60.47
	6542712	111-8020-431.43-10	PW SUPPLIES	175.30
	7273977	111-8023-451.43-10	PARK BUILDING SUPPLIES	370.13
	7274932	111-8023-451.43-10	PARK BUILDING SUPPLIES	187.17
	7274974	111-8023-451.43-10	PARK BUILDING SUPPLIES	64.55
	8270844	111-8024-421.43-10	PD BUILDING SUPPLIES	467.82
	8531775	111-7010-421.61-20	PD SUPPLIES	247.86
	9272045	111-8023-451.43-10	PARK BUILDING SUPPLIES	84.69
	9273120	111-8020-431.43-10	PW SUPPLIES	215.56
	9550602	111-7010-421.61-20	PD SUPPLIES	44.01
	9801125	111-7010-421.61-20	PD SUPPLIES	165.31
	79011336	111-8022-419.43-10	CITY HALL BUILDING SUPPLIES	593.15
HOME DEPOT Total				5,648.40
IBE DIGITAL	475344	111-9010-419.44-10	ACCURIOPRINT 2100	512.50
	475593	111-9010-419.44-10	MAGENTA TONER	18.19
	475594	111-9010-419.44-10	BLACK TONER	18.07
	475595	111-9010-419.44-10	BLACK TONER	18.07
IBE DIGITAL Total				566.83

City of Huntington Park
Demand Register
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
IDWHOLESALER	INV7468773	111-6010-451.61-20	FACILITY CARDS	328.49
IDWHOLESALER Total				328.49
INFRAMARK LLC	140683	283-8040-432.56-41	JANUARY 2025 SERVICES	14,967.49
		681-8030-461.56-41	JANUARY 2025 SERVICES	113,276.56
INFRAMARK LLC Total				128,244.05
INFRASTRUCTURE ARCHITECTS INC	551	787-8936-499.56-41	OCTOBER 2024 SERVICES	1,603.00
INFRASTRUCTURE ARCHITECTS INC Total				1,603.00
INFRASTRUCTURE ENGINEERS	467413	111-8080-431.56-62	NOVEMBER 2024 SERVICES	37,486.00
	472296	202-8080-431.76-23	PROJECT 6900.38 DEC 2024	636.00
INFRASTRUCTURE ENGINEERS Total				38,122.00
J SQUARED	149	681-8030-461.56-41	AUGUST 2024 SERVICES	425.00
J SQUARED Total				425.00
JUAN CARLOS GARIBAY	1152025	111-7010-421.59-10	EMPLOYEE REIMBURSEMENT	964.17
JUAN CARLOS GARIBAY Total				964.17
JUAN PORRAS	1092025	111-7010-421.59-10	MILEAGE REIMBURSEMENT	20.77
JUAN PORRAS Total				20.77
JULIO DELGADO	4020E61ST	285-0000-228.75-00	C & D REFUND	300.00
JULIO DELGADO Total				300.00
JXTRA ENTERTAINMENT	78	111-6065-451.57-46	DJ EVENT 3 HOURS	480.00
JXTRA ENTERTAINMENT Total				480.00
KIMBALL MIDWEST	102944718	741-8060-431.43-20	MATERIAL FOR FLEET REPAIR	594.70
KIMBALL MIDWEST Total				594.70
LACMTA	1152025	219-8085-431.58-50	TAP CARDS DEC 2024	224.02
LACMTA Total				224.02
LADAYU CONSULTING GROUP	13-CIP2019-02	787-8913-499.76-06	CONSTRUCTION INSPECTION	38,374.00
LADAYU CONSULTING GROUP Total				38,374.00

City of Huntington Park
Demand Register
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
LB JOHNSON HARDWARE CO.	135708	111-8023-451.43-10	MATERIALS FOR REPAIRS	63.48
	135714	111-8023-451.43-10	MATERIALS FOR REPAIRS	25.17
	135740	221-8012-429.61-20	MATERIALS FOR REPAIRS	148.88
	135747	111-8023-451.43-10	MATERIALS FOR REPAIRS	83.99
	135754	111-8023-451.43-10	MATERIALS FOR REPAIRS	43.98
	135827	111-8023-451.43-10	MATERIALS FOR REPAIRS	99.60
LB JOHNSON HARDWARE CO. Total				465.10
LEXIPOL LLC	INVPM11243356	742-7010-421.74-09	RENEWAL 12/1/24-11/30/25	2,452.43
LEXIPOL LLC Total				2,452.43
MARGARITA S. MEDINA MENDOZA	1142025	111-7010-421.59-10	EMPLOYEE REIMBURSEMENT	136.50
MARGARITA S. MEDINA MENDOZA Total				136.50
MARIA DEL CARMEN GARCIA	23745-13424	681-0000-228.70-00	UTILITY REFUND	7.73
MARIA DEL CARMEN GARCIA Total				7.73
MAVERICK DATA SYSTEMS	345	742-7010-421.74-09	WARRANT BUILDER PRO	2,500.00
MAVERICK DATA SYSTEMS Total				2,500.00
MODEL 1 COMMERCIAL VEHICLES	RA101014887:01	219-8085-431.43-21	REPAIRS FOR SHUTTLE 963B	909.74
MODEL 1 COMMERCIAL VEHICLES Total				909.74
NACHO'S LOCK & KEY SERVICE LLC	19586	111-7010-421.73-10	WOOD DOOR & INSTALL	1,549.48
	19713	111-7010-421.73-10	PD DOOR INSTALLATION	4,917.98
NACHO'S LOCK & KEY SERVICE LLC Total				6,467.46
NATIONWIDE ENVIRONMENTAL SERVICES	34487	111-8030-461.56-42	NOVEMBER 2024 SERVICES	5,480.49
		111-8031-433.56-41	NOVEMBER 2024 SERVICES	15,315.99
NATIONWIDE ENVIRONMENTAL SERVICES Total				20,796.48
NEOGOV	INV-128763	111-2030-413.56-41	ANNUAL SUBSCRIPTION	9,957.33
NEOGOV Total				9,957.33
NORM REEVES FORD SUPERSTORE	134397	111-7010-421.43-20	REPAIRS FOR UNIT 987	277.50
NORM REEVES FORD SUPERSTORE Total				277.50
NORMA ZAMORA	25449-10128	681-0000-228.70-00	UTILITY REFUND	220.25
NORMA ZAMORA Total				220.25

City of Huntington Park
Demand Register
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
NORTH STAR LAND CARE	1601-943	535-8090-452.56-60	TREE MAINTENANCE DEC 2024	37,617.75
NORTH STAR LAND CARE Total				37,617.75
OK PRINTING DESIGN & DIGITAL PRINT	3656	111-7010-421.61-20	PD UNIFORMS	80.00
OK PRINTING DESIGN & DIGITAL PRINT Total				80.00
O'REILLY AUTO PARTS	2959-199411	741-8060-431.43-20	PARTS FOR PW UNIT 194	146.59
	2959-200288	111-7010-421.43-20	REPAIRS FOR PD UNIT 914	821.25
	2959-200520	111-7010-421.43-20	PARTS FOR PD UNIT 277	64.66
	2959-200888	111-7010-421.43-20	PARTS FOR PD UNIT 277	73.28
O'REILLY AUTO PARTS Total				1,105.78
PARS	56440	111-9010-419.56-41	SERVICES THRU AUG 31,2024	2,768.46
	56511	111-9010-419.56-41	SERVICES FOR AUGUST 2024	569.25
	57050	111-9010-419.56-41	SERVICES THRU NOV 30,2024	2,768.46
	57121	111-9010-419.56-41	SERVICES FOR NOVEMBER 24	627.73
PARS Total				6,733.90
PAUL MUNOZ	1072025	111-7010-421.59-10	EMPLOYEE REIMBURSEMENT	47.60
PAUL MUNOZ Total				47.60
PLANETBIDS, LLC	1023786	111-9010-413.56-41	2024-2025 SUBSCRIPTION	13,150.00
PLANETBIDS, LLC Total				13,150.00
QDOXS	IN64349	111-8020-431.61-20	BILLING 12/18/24-1/17/25	39.96
		285-8050-432.43-05	BILLING 12/18/24-1/17/25	39.96
		681-8030-461.43-05	BILLING 12/18/24-1/17/25	39.96
QDOXS Total				119.88
RICKY NORONA	1092025	111-7010-421.59-10	EMPLOYEE REIMBURSEMENT	235.76
RICKY NORONA Total				235.76
RITA RIVERO	25281-1540	681-0000-228.70-00	WATER REFUND	100.00
RITA RIVERO Total				100.00
SINATRA UNIFORM, INC	SU13928	111-7010-421.61-20	PD UNIFORMS	235.38
	SU13929	111-7010-421.61-20	PD UNIFORMS	420.47
SINATRA UNIFORM, INC Total				655.85

City of Huntington Park
Demand Register
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
SNAP-ON INCORPORATED	6355652	741-8060-431.43-20	PROGRAM UPDATE	175.07
	63550924	741-8060-431.43-20	PROGRAM UPDATE	468.34
	63564193	741-8060-431.43-20	SOFTWARE UPDATE	206.78
	63568372	741-8060-431.43-20	1 YR SOFTWARE RENEWAL	1,438.28
	63581462	741-8060-431.43-20	FLEET SUPPLIES	1,770.32
SNAP-ON INCORPORATED Total				4,058.79
SOCALGAS	06992272119FEB	111-9010-419.62-10	BILLING 12/10/24-01/09/25	3,837.73
SOCALGAS Total				3,837.73
SOUTHERN CALIFORNIA EDISON	700777363296DEC	111-9010-419.62-10	SERVICE 12/07-1/07/2025	105.66
SOUTHERN CALIFORNIA EDISON Total				105.66
SOUTHSTAR ENGINEERING & CONSULTING	COHP-CYCLE 5-05	787-8903-499.76-23	NOVEMBER 2024 SERVICES	35,105.00
SOUTHSTAR ENGINEERING & CONSULTING Total				35,105.00
SPARKLETTS	15142085 012325	111-9010-419.61-20	DRINKING WATER	592.05
	19438227 010825	111-9010-419.61-20	DRINKING WATER	526.54
SPARKLETTS Total				1,118.59
STAR2STAR COMMUNICATIONS LLC	SUBC00014455	111-9010-419.53-10	JANUARY 2025 SERVICES	10,784.97
STAR2STAR COMMUNICATIONS LLC Total				10,784.97
T2 SYSTEMS CANADA INC.	IRIS0000143258	111-5055-419.56-41	JANUARY 2025 SERVICES	2,370.00
T2 SYSTEMS CANADA INC. Total				2,370.00
TA PRODUCTION LLC	3	111-7010-421.56-41	SOCIAL MEDIA VIDEOS	500.00
TA PRODUCTION LLC Total				500.00
THE LAUNDRY HOUSE	23081-22068	681-0000-228.70-00	UTILITY REFUND	2,106.24
THE LAUNDRY HOUSE Total				2,106.24
TIME WARNER CABLE	106964801010125	111-9010-419.53-10	SERVICE 1/01/25-01/31/25	1,297.82
TIME WARNER CABLE Total				1,297.82
TIREHUB, LLC	46953852	111-7010-421.43-20	PD TIRES	956.54
	46977721	111-7010-421.43-20	PD TIRES	563.18
TIREHUB, LLC Total				1,519.72

City of Huntington Park
Demand Register
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
T-MOBILE USA	12222024	111-9010-419.53-10	SERVICE 11/21-12/22/2024	207.06
	975956264NOV24	111-9010-419.53-10	SERVICE 11/21-12/20/2024	404.56
T-MOBILE USA Total				611.62
TYLER TECHNOLOGIES, INC.	045-499983	787-8951-419.43-15	ORIGINAL CONTRACT 178753	740.00
TYLER TECHNOLOGIES, INC. Total				740.00
U.S. ARMOR CORPORATION	2624	111-7010-421.74-10	CREDIT- ITEM RETURNED	(35.04)
	47696	111-7010-421.74-10	PD SUPPLIES	46.87
	48526	111-7010-421.74-10	PD SUPPLIES	471.29
		233-7010-421.74-10	PD SUPPLIES	471.28
	48527	111-7010-421.74-10	PD SUPPLIES	510.51
U.S. ARMOR CORPORATION Total				1,464.91
ULINE	187579256	111-8010-431.74-10	PPE FOR ELECTRICAL DEPT.	1,095.84
ULINE Total				1,095.84
US BANK	2754110	111-7010-419.81-10	POBS BOND PAYMENT	70,523.25
US BANK Total				70,523.25
US PRIME FOOD SERVICE	24665-21210	681-0000-228.70-00	CREDIT REFUND	211.69
			WATER REFUND	500.00
US PRIME FOOD SERVICE Total				711.69
VALLEY ALARM	1245739	111-8020-431.56-41	FIRE & SECURITY ALARM	665.34
		111-8022-419.56-41	FIRE & SECURITY ALARM	665.33
		111-8023-451.56-41	FIRE & SECURITY ALARM	715.28
VALLEY ALARM Total				2,045.95
VELADA CONSULTING LLC	70	111-0310-413.56-41	SERVICE 11/21-12/20/2024	7,500.00
VELADA CONSULTING LLC Total				7,500.00
VISION SERVICE PLAN-CA	822110007	111-0000-217.50-30	MONTHLY BILLING FEB 2025	3,627.58
VISION SERVICE PLAN-CA Total				3,627.58
WILLDAN FINANCIAL SERVICES	010-61024	111-0210-413.56-41	COST ALLOCATION PLAN	1,765.00
WILLDAN FINANCIAL SERVICES Total				1,765.00

City of Huntington Park
Demand Register
February 03, 2025

PAYEE	INVOICE NUMBER	ACCOUNT NUMBER	DESCRIPTION	Sum of TRANSACTION AMOUNT
Grand Total				2,265,179.28

REGULAR AGENDA

ITEM 1

CITY OF HUNTINGTON PARK
Community Development Department
City Council Agenda Report



February 3, 2025

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 AND ADOPTION OF ORDINANCE UPDATING SIDEWALK VENDING REGULATIONS IN COMPLIANCE WITH SB 946 AND SB 972

IT IS RECOMMENDED THAT THE CITY COUNCIL:

1. Review the material presented in this staff report, receive public comment and discuss the proposed updates and revisions to the Huntington Park Municipal Code.
2. Take public testimony regarding the ordinance.
3. Waive first reading and introduce Ordinance No. 2025-XX, amending the City's sidewalk vending regulations.
4. Schedule the second reading and adoption of the ordinance for the March 3, 2025 Regular City Council Meeting.

BACKGROUND

Sidewalk vendors are a fixture in California's communities—including the City of Huntington Park ("City"). Sidewalk vending was decriminalized throughout California by Senate Bill 946 ("SB 946") in 2019. However, California's laws related to the sale of food were not updated at that time, making it nearly impossible for sidewalk vendors and other food-selling microbusinesses to comply as the regulations were designed with restaurants and food trucks in mind. This left sidewalk vendors who sell food unable to secure a health permit from their local regulatory agency—a permit which was treated as a prerequisite for most city business licenses. Shortly after the effective date of SB 946, the City amended its municipal code.

A second set of sidewalk vending regulations came into effect on January 1, 2023, through Senate Bill 972 ("SB 972"). SB 972 aims to provide further clarity by revising equipment, operational, and permitting requirements found in California law to more

ORDINANCE NO. 2025-XXX – UPDATE TO SIDEWALK VENDING REGULATIONS

February 3, 2025

Page 2 of 4

safely and realistically accommodate microbusinesses like sidewalk food vendors. Together SB 946 and SB 972 prohibit cities from adopting regulations that do any of the following:

- Restrict the overall number of sidewalk vendors allowed to operate within the jurisdiction, except if it directly relates to objective health, safety, or welfare concerns.
- Require sidewalk vendors to obtain the consent or approval of any nongovernmental entity or individual before selling goods or merchandise.
- Require sidewalk vendors to operate within specific parts of the public right-of-way, except if it directly relates to objective health, safety, or welfare concerns.
- Require sidewalk vendors to operate only in designated neighborhoods or areas except if it directly relates to objective health, safety, or welfare concerns.

Currently, Article 20 (Sidewalk Vending) Chapter 7 to Title 4 of the Huntington Park Municipal Code (“HPMC”), consistent with state law, regulates time, place, and manner in which sidewalk vending is conducted, by imposing the following:

- Limits on hours of operation.
- Requirements to maintain minimum sanitary standards and conditions.
- Requires a sidewalk vending permit, business license, California seller’s permit, and any other applicable license required from other state or local agencies.
- Requires a sidewalk vendor to submit certain information on his or her operations to the city.
- Requires compliance with other generally applicable laws.
- It decriminalizes street food vending, limiting penalties to only administrative fines.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The proposed update to the HPMC will ensure further compliance with other requirements ushered in by both SB 946 and SB 972, by including (but not limiting to) the following:

- Street food vendors will now also be recognized by state food laws as “Compact Mobile Food Operations” (or “CMFOs”), which means they are subject to separate standards designed specifically for vendors.
- Vendors may still need to apply for other business permits and comply with local city/county rules, depending on where they sell.
- CMFOs operating in a space that is 25 sq. ft. or less—who only sell food that has been packaged at a store or an approved facility and does not need to be heated or refrigerated—no longer need a health permit issued by the County Health Department to sell legally.
- Simplified cart approvals:
 - Cart equipment no longer needs ANSI certification. (*It should be noted that the HPMC has never required such standard.)

ORDINANCE NO. 2025-XXX – UPDATE TO SIDEWALK VENDING REGULATIONS

February 3, 2025

Page 2 of 4

- Limited food preparation is allowed in some cases—i.e., vendors can now chop fruit on carts and hot-hold and reheat foods.
 - A handwashing sink is still needed for most carts that handle food that is not already whole produce or prepackaged food, however, a 3-compartment sink is no longer needed for most food prep (unless the vendor is cooking raw meat and/or seafood).
- Looser restrictions on food preparation and cart storage:
 - With the right registration and permit—issued and enforced by the County Health Department—cottage food operations are allowed. Meaning, that now certain, permitted vendors can make certain food and store vending carts at home.
 - Some vendors may also be allowed to store food or up to 2 carts at a permitted restaurant, market, church, or similar establishment.
 - Vendors can also seek additional approved places to prepare their food in an approved commissary space or another approved location.
 - Will further clarify the revocation and appeal process for a permittee or applicant subject to the City’s sidewalk vending ordinance.

To be clear, SB 972 does not change a local authority’s ability to regulate the time, place, and manner of sidewalk vending. Meaning that cities like Huntington Park may still regulate sidewalk accessibility, waste disposal, littering, illegal dumping, or any other rules or regulations that fall outside the purview of the California Retail Food Code (which only regulates the sale of food in California). SB 972 also does not make any changes to local jurisdictions’ abilities to enforce those regulations.

LEGAL REQUIREMENT

The proposed ordinance complies with current state laws and has been reviewed by the City Attorney’s Office.

FISCAL IMPACT/FINANCING

It is difficult to determine the financial impact to the City (if at all) at this time. Future financial impacts will depend on whether there is an uptick in vending permit applications and/or the number of complaints received from related street vending activities.

CONCLUSION

Upon City Council approval, staff will proceed with the recommended actions, including implementing the ordinance, conducting outreach, and ensuring compliance.

ORDINANCE NO. 2025-XXX – UPDATE TO SIDEWALK VENDING REGULATIONS

February 3, 2025

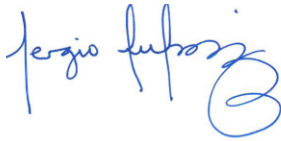
Page 2 of 4

Respectfully submitted,



RICARDO REYES

City Manager



SERGIO INFANZON

Acting Community Development Director

ATTACHMENT(S)

- A. Ordinance No. 2025-XX – Update to Sidewalk Vending Regulations
- B. Proposed Amendments to Article 20
- C. Proposed Amendments to Article 18

ATTACHMENT "A"

ORDINANCE NO. 2025-XX

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HUNTINGTON PARK, CALIFORNIA, AMENDING ARTICLE 20 (SIDEWALK VENDING) OF CHAPTER 7 TO TITLE 4 AND ARTICLE 18 (PEDDLERS AND SIDEWALK VENDORS) OF THE HUNTINGTON PARK MUNICIPAL PURSUANT TO SENATE BILL 972 (GONZALEZ)

WHEREAS, Senate Bill ("SB 972") was signed into law and became effective January 1, 2023, amending Sections 113818, 113831, and 113868, and added Chapter 11.7 (commencing with Section 114368) to Part 7 of Division 104 of, the Health and Safety Code, relating to retail food; and

WHEREAS, SB 972 comes at the heels of Senate Bill 946 ("SB 946"), which became effective on January 1, 2019 (codified as California Government Code sections 51038 and 51039), which significantly limited the authority of cities and counties to regulate sidewalk vendors; and

WHEREAS, the City of Huntington Park ("City") passed and approved revisions to the Huntington Park Municipal Code ("HPMC") as a result of SB 946, this Ordinance will further update the HPCM, specifically, Articles 20 (Sidewalk Vending) and Article 18 (Peddlers and Sidewalk Vendors) consistent with both SB 946 and SB 972, which significantly altered the California Retail Food Code relevant to the preparation and sale of food by sidewalk vendors or "Compact Mobile Food Operations ("CMFOs"); and

WHEREAS, updating the Huntington Park Municipal Code pursuant to the changes ushered in by SB 972 will promote opportunity while protecting the health, safety and welfare of residents.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HUNTINGTON PARK AS FOLLOWS:

SECTION 1. The City Council hereby finds that the foregoing recitals are true and correct and are incorporated herein as substantive findings of this Ordinance.

SECTION 2. The City Council hereby approves amending Article 20 (Sidewalk Vending) of Chapter 7 to Title 4 and Article 18 (Peddlers and Sidewalk Vendors) of the Huntington Park Municipal Code as shown in **Attachment "A"** and **Attachment "B"** to this Ordinance, and incorporated fully herein by this reference.

SECTION 3. If any action, subsection, line, sentence, clause, phrase, or word of this Ordinance is for any reason held to be invalid or unconstitutional, either facially or as applied, by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance, and each and every individual section, subsection, line, sentence, clause, phrase, or word without regard to any such decision.

1 **SECTION 4.** This ordinance shall become effective thirty (30) days after
2 approval by the City Council.

3 **SECTION 5.** The City Clerk shall certify to the adoption of this Ordinance and
4 shall cause the same to be published or posted as prescribed by law.

5
6 **PASSED, APPROVED and ADOPTED this 3rd day of March, 2025.**

7
8 _____
Karina Macias, Mayor

9 **ATTEST:**

10
11 _____
12 Eduardo Sarmiento, CMC
City Clerk

ATTACHMENT “B”

Article 20 Sidewalk Vending

§ 4-7.2001. Definitions.

For the purpose of this article, unless otherwise apparent from the context, certain words and phrases used in this chapter are defined as follows:

"Certified farmers' market" means a location operated in accordance with Chapter 10.5 (commencing with Section 47000) of Division 17 of the Food and Agriculture Code and any regulations adopted pursuant to that chapter.

“Compact Mobile Food Operations” or “CMFOs” means a Mobile Food Facility (as defined below) that operates from an individual or from a pushcart, stand, display, pedal-driven cart, wagon, showcase, rack, or other nonmotorized conveyance.

“Cottage Food Operation” means as an enterprise that has no more than a specified amount in gross annual sales, is operated by a cottage food operator, and has no more than 1 full-time employee within the registered or permitted area of a private home where the food products are prepared and packaged as further defined by the California Retail Food Code.

“County Health Department” means the Department of Public Health for the County of Los Angeles.

"Director" means the Director of Finance or designated representative.

“Limited Food Preparation” means permitted food preparation activities “in the field” rather than at a commissary, to include such activities as: 1) slicing and chopping of non-potentially hazardous fruits and vegetables; 2) pre-cooked food in an approved kitchen and “hot-holding” or “cold-holding” that food prior to service from a vending cart; 3) re-heating food that was previously prepared in an approved kitchen. And as thereafter defined in Section 113818 of the California Health and Safety Code.

“Mobile Food Facility” means any vehicle used in conjunction with a commissary or other permanent food facility upon which food is sold or distributed at retail. “Mobile Food Facility” does not include a “transporter” used to transport packaged food from a food facility, or other approved source to the consumer.

"Motorized conveyance" shall mean a pushcart, stand, display, pedal driven cart, wagon, showcase, rack, or other conveyance with any form of non-human assisted propulsion.

"Nonmotorized conveyance" shall mean a pushcart, stand, display, pedal driven cart, wagon, showcase, rack, or other nonmotorized conveyance which solely uses human power for movement.

"Owner" means any person who owns, operates, controls, manages, or leases one or more nonmotorized conveyance for the purpose of vending food or merchandise, including the vending of food or merchandise from one's person and:

- (1) Conducts, permits or causes the vending of food or merchandise from a

nonmotorized conveyance, or from one's person; or

- (2) Contracts with persons to vend food or merchandise from a nonmotorized conveyance, including the vending of food or merchandise from one's person.

“Person” means and includes all person or persons, domestic and foreign corporations, limited liability company, associations, syndicates, joint stock corporations, partnerships of every kind, clubs, trusts, Massachusetts business, or common law trusts, societies, and individuals transacting and carrying on any business in the city.

"Roaming sidewalk vendor" shall mean a sidewalk vendor who moves from place to place and stops only to complete a transaction.

"Sidewalk vendor" shall be defined in accordance with subsection (a) of Government Code Section 51036 and shall mean a person who vends food or merchandise from a pushcart, stand, display, pedal-driven cart, wagon, showcase, rack, or other nonmotorized conveyance or from one's person, upon a public sidewalk or other pedestrian path. It should be note that pursuant to Senate Bill 972 (Gonzalez), and for the purposes of this ordinance, a Sidewalk vendor is now categorized by state food laws as “Compact Mobile Food Operations” (or “CMFOs”), which means they are subject to separate standards designed especially for vendors.

"Sidewalk vendor permit" shall mean the permit issued by the Director to any person operating as a sidewalk vendor for the purpose of vending food or merchandise. Such permit shall also include the inspection of the nonmotorized conveyance. Such permit shall be issued in accordance with Article 18, Chapter 1, Title 3 of this Code.

"Stationary sidewalk vendor" shall mean a sidewalk vendor who vends from a fixed location.

"Swap meet" means a location operated in accordance with Article 6 (commencing with Section 21660) of Chapter 9 of Division 8 of the Business and Professions Code, and any regulations adopted pursuant to that article.

"Vend" or "vending" means offering food, beverage, or product of any kind for sale from one's person or nonmotorized conveyance, whether moving or standing.

§ 4-7.2002. General prohibitions.

- (a) No Person, Owner, Sidewalk vendor or CMFOs operating from an individual shall conduct any food preparation (aside from activities defined as “Limited Food Preparation” pursuant to Section 113818 of the California Health and Safety Code) or offer for the sale any food product which is not packaged at a pre-approved facility or whole produce, as designated by the county health department.
- (b) No Person, Owner, Sidewalk vendor or CMFOs shall cause or allow more than two sidewalk vendors to assemble, gather, collect, or otherwise join for any purpose on any sidewalk or other pedestrian path within 20 feet from each other per City block.
- (c) No Person, Owner, Sidewalk vendor or CMFOs shall engage in vending within 300 feet of any school property or church.
- (d) Person, Owner, Sidewalk vendors or CMFOs shall not be located for purposes of offering products for sale in any location:

- (1) Which creates an unreasonable obstruction to the normal flow of vehicular or pedestrian access;
 - (2) Within 10 feet of any intersection, driveway, or building entrance;
 - (3) In any space designed for vehicular travel, parking, stopping, or loading; or
 - (4) Which blocks manholes, fire hydrants, utility access, and vents.
- (e) No Person, Owner, Sidewalk vendor or CMFOs shall vend before 9:00 a.m., or later than 6:00 p.m. during periods of standard time, or later than 8:00 p.m. during periods of daylight savings time in areas zoned exclusively for residential. (i.e., low density residential ("RL"), medium density residential ("RM"), and high density residential ("RH")).
- (f) No Person, Owner, Sidewalk vendor or CMFOs shall vend as a stationary sidewalk vendor in City areas zoned exclusively for residential (i.e., low density residential ("RL"), medium density residential ("RM"), and high density residential ("RH")).
- (g) No Person, Owner, Sidewalk vendor or CMFOs shall vend as a stationary sidewalk vendor in public parks in which the City has entered into an exclusive agreement for concessions that permits the sale of food or merchandise by the concessionaire(s). Notwithstanding, vending machines installed and operated pursuant to an executed contract between the City and a contractor shall be authorized in public parks and on public property. The City Council in its discretion may enter into agreement(s) or franchise(s) for the exclusive selling or offering for sale of food or merchandise within any public park and on public property.
- (h) No Person, Owner, Sidewalk vendor or CMFOs shall engage in the act of sidewalk vending within the immediate vicinity (i.e., 1,000 feet) of a permitted certified farmers' market or permitted swap meet during the limited operating hours of that certified farmers' market or swap meet.
- (i) No Person, Owner, Sidewalk vendor or CMFOs shall engage in the act of sidewalk vending within the immediate vicinity (i.e., 1,000 feet) of an area designated for a special event permit pursuant to Chapter 13, Title 5 of this Code provided that any notice, business interruption mitigation, or other rights provided to affected business or property owner are also provided to sidewalk vendors specifically permitted to operate in the area, if applicable.
- (j) No Person, Owner, Sidewalk vendor or CMFOs shall engage in the act of sidewalk vending with a motorized conveyance.
- (k) No Person, Owner, Sidewalk vendor or CMFOs shall engage in the act of sidewalk vending while using a portable generator.
- (l) No Person, Owner, Sidewalk vendor or CMFOs shall engage in the act of sidewalk vending with a nonmotorized conveyance with dimensions larger than forty-eight (48") inches in width, and ninety-six (96") inches in height.

- (m) No Person, Owner, Sidewalk vendor or CMFOs shall engage in the act of sidewalk vending other than on the sidewalk portion of the right-of-way where a sidewalk exists.
- (n) No Person, Owner, Sidewalk vendor or CMFOs shall vend under shaded structures, awnings, gazebos, and bandshell in City parks, except as authorized by a franchise.
- (o) No Person, Owner, Sidewalk vendor or CMFOs shall take a nonmotorized conveyance off non-concrete surfaces in City parks.

§ 4-7.2003. Sidewalk vending standards.

- (a) All food displayed, sold, or offered for sale by Sidewalk vendors or CMFOs must be in a manner approved for sale in accordance with California Health and Safety Code, Division 104 (Environmental Health), Part 7 (California Retail Food Code).
- (b) Unless otherwise exempt by applicable law, each Sidewalk vendor or CMFOs shall display in plain view, the sidewalk vendor permit, and any permit required by State and County laws (i.e., County Health Department sticker issued in accordance with California Health and Safety Code, Division 104 (Environmental Health), Part 7 (California Retail Food Code)).
- (c) Sidewalk vendors or CMFOs and other compact mobile food operations with 25 square feet or less of display area that sell only bagged snacks, cans of soda, bottled water, whole fruits and vegetables, canned goods that do not need refrigeration, and other similar foods are exempt from the requirement to obtain a health permit from the County Health Department. An exempt vendor under this paragraph is still subject to inspection by the applicable local enforcement agency during the facility hours of operation and other reasonable times on the basis of a consumer complaint or just cause.
- (d) For the purpose of determining compliance with state and local laws, Persons, Owners, Sidewalk vendors or CMFOs that are not exempt as specified in subsection (b) herein, is subject to permitting and routine inspection or inspections on the basis of a consumer complaint or just cause. The applicable local enforcement agency may recover the cost of investigation and enforcement of this subsection, subject to any limitations in this part on fines issuable to CMFOs.
- (e) The only signs used in conjunction with street vending shall be signs affixed to or painted on the nonmotorized conveyance or its canopy, or on one's person.
- (f) A trash receptacle shall be provided in or on the nonmotorized conveyance. The trash receptacle must be large enough to accommodate customer trash without resort to existing trash receptacles located on any block for use by the general public. A sidewalk vendor may not dispose of customer trash in existing trash receptacles on city sidewalks.
- (g) No noise making devices shall be used in conjunction with sidewalk vending except one bell with maximum diameter of two (2") inches.
- (h) Sidewalk vendors or CMFOs must remain in compliance with all State, County and local laws.

- (i) No nonmotorized conveyance may be left on the sidewalk, on public property, or in the public right-of-way unattended outside of the sidewalk vendor's operating hours. Nonmotorized conveyances may not be chained or fastened to any pole, sign, tree or other object in the public right-of-way or left unattended. Unattended nonmotorized conveyances will be impounded for safekeeping. A fine shall not be imposed for said impoundment. A nonmotorized conveyance shall be retrieved by contacting the Public Works Division.
- (j) Notwithstanding any specific prohibitions in this subsection, no Sidewalk vendor or CMFOs shall place a nonmotorized conveyance where placement endangers the safety of persons or property.
- (k) Equipment that is required to be integral to a compact mobile food operation shall either be permanently attached to the primary unit or securely fastened to the primary unit by means that would prevent unintentional removal. Equipment may be considered integral despite being portable or otherwise removable for cleaning, maintenance, or as part of its regular function.
- (l) CMFOs that are approved for Limited Food Preparation that prepare raw meat, raw poultry, or raw fish are subject to warewashing and handwashing facility requirements as outlined in Chapter 10 (commencing with Section 114294 of the California Health and Safety Code) unless: (i) the CMFO can demonstrate access to a permitted auxiliary conveyance containing the necessary handwashing and warewashing subs when operating at a site-specific location and (ii) meets all other requirements under Section 114368.4.
- (m) CMFOs that are approved for Limited Food Preparation that do not prepare raw meat, raw poultry, or raw fish shall maintain a handwashing sink as specified in subsections (c) through (g) of Section 114368.4 of the California Health and Safety Code.

§ 4-7.2004. Use of Approved Kitchens by Sidewalk Vendors for Compact Mobile Food Operations.

- (a) Sidewalk Vendor Use of Existing Approved Kitchen Spaces. The County Health Department may approve existing permitted food facilities, such as restaurants, any kitchen facility used as a commissary, as well as any church, school, library, community center and other facilities with commercial grade kitchens to prepare non-potentially hazardous foods to be served from Sidewalk vendors or CMFOs.
- (b) A home being used as a Cottage Food Operation or a microenterprise home kitchen operation may serve as a food preparation and storage space for a compact mobile food operation if the County Health Department deems the cottage food operation to have adequate facilities to support the compact mobile food operation. No more than two compact mobile food operations can be stored in a private home unless specifically approved by the County Health Department.
- (c) Food prepared in a private home shall not be used or offered for sale at CMFOs unless it is a permitted Cottage Food Operation or microenterprise home kitchen operation

pursuant to subdivisions (a) and (b) herein.

§ 4-7.2005. Business license and sidewalk vendor permit requirements.

No Person, either for themselves or any other Person, shall engage in any sidewalk vendor activities within the city without first applying for and receiving a permit from the Director in the manner provided for in Article 18 of Chapter 1 to Title 3 of this Code.

§ 4-7.2006. Penalty.

The penalties set forth in Chapter 2 of Title 1 and Section 3-1.1818 of Article 18, Chapter 1, Title 3 of this Code shall not apply for violations of this article. Any person violating any provision of this article shall be punished as follows:

- (a) Vending without a sidewalk vendor permit as required by this article shall be punishable by the following:
 - (1) An administrative fine not exceeding \$250 for a first violation;
 - (2) An administrative fine not exceeding \$500 for a second violation within one year of the first violation;
 - (3) An administrative fine not exceeding \$1,000 for each additional violation within one year of the first violation;
- (b) Except as otherwise provided in subsection (a) herein, any violation of this article shall be punishable by the following:
 - (1) An administrative fine not exceeding \$100 for a first violation;
 - (2) An administrative fine not exceeding \$200 for a second violation within one year of the first violation;
 - (3) An administrative fine not exceeding \$500 for each additional violation within one year of the first violation.
- (c) The Director or designee may revoke a permit issued to a Sidewalk vendor or CMFOs for the term of that permit upon the fourth violation or subsequent violations. The revocation, notice, hearing and appeal procedures set forth in Article 18, Chapter 1, Title 3 shall apply to revoke a permit under this subsection.
- (d) Upon proof of a valid sidewalk vendor permit issued by the City, the administrative fines set forth in subsection (a) shall be reduced to the administrative fines set forth in subsection (b) herein.
- (e) Failure to pay an administrative fine pursuant to subsections (a) and (b) of this section shall not be punishable as an infraction or misdemeanor.
- (f) When assessing administrative fines pursuant to subsections (a) and (b) of this section, the Director or designee shall provide the person with notice of his or her right to request an ability-to-pay determination and shall make available instructions for requesting an ability- to-pay

determination. If the person meets the criteria described in subdivision (a) or (b) of Government Code Section 68632, as determined by the Director or designee, the City shall accept, in full satisfaction, 20% of the administrative fine imposed pursuant to subsection

(a) herein. The person may request said ability-to-pay determination at adjudication or while the judgment remains unpaid, including when a case is delinquent or has been referred to a collection program.

- (g) The Director or designee may allow a person to complete community service in lieu of paying the total administrative fine, may waive the administrative fine, or may offer an alternative disposition for violations of subsection (a) herein.

§ 4-7.2007. Revocation of Permit.

- (a) Any permit may be revoked by the Director for good cause shown including but not limited to any of the following reasons:
 - (1) Falsifying of any information supplied by the Sidewalk vendor or CMFO upon which issuance of the permit was based.
 - (2) Failure of the permittee, or any employees or subcontractors of the permittee, to comply with the regulations set forth in this article or under any applicable law.
 - (3) A threat of harm to public health, safety or welfare resulting from sidewalk vending activities of the permittee, including but not limited to County Health Department citations/complaints due to food borne illness stemming from sidewalk vending activities or failure to comply with applicable laws.
 - (4) Upon a fourth violation or a subsequent violation of any requirement of this article.
- (b) Notice of Intent to Revoke a Permit, with any and all specific grounds for revocation, shall be served in writing no less than 30 calendar days before revocation to the address listed in the application or to any subsequent address provided to the city by the permittee. The Notice of Intent to Revoke a Permit shall include a date, time, and address for a hearing before the Community Development Director where the permittee shall have an opportunity to present evidence as to why their permit should not be revoked.
- (c) No Person, Owner, Sidewalk vendor or CMFO whose permit is revoked shall be eligible to apply for a new permit until the expiration of the term of the rescinded permit.

§ 4-7.2008. Appeal Process.

- (a) Any Person, Owner, Sidewalk vendor or CMFO whose permit has been denied or revoked may appeal such decision by filing a written Notice of Appeal with the City Clerk within 10 days following the date of service of the decision and payment of the appeal fee, which fee shall be established by Resolution of the City Council. The date of filing shall be the date the City Clerk receives the notice and appeal fee. The Notice of Appeal shall fully set forth the grounds upon which the appeal is based.
- (b) Upon receipt of a timely Notice of Appeal, a Hearing Officer shall hear such appeal within

30 days following the date of such Notice of Appeal and shall give the appellant not less than five days advance notice of the date of such hearing. The decision of the Hearing Officer shall be based upon the criteria set forth in this article. The appellant shall be notified of the decision of the Hearing Officer by mailed notice. The decision of the Hearing Officer shall be final. No revocation or denial of a permit pursuant to this article shall be deemed final or effective during the pendency of a timely filed appeal until the date of mailing of the Hearing Officer's decision affirming such revocation or denial.

ATTACHMENT “C”

Article 18

Peddlers and Sidewalk Vendors

§ 3-1.1801. Definitions.

For the purposes of this article, unless otherwise apparent from the context, certain words and phrases used in this article are defined as follows:

"Peddler" shall include any person, whether or not a resident of the City, who goes from house to house, place to place, or street to street for the purpose of, and who engages in the business of, selling, contracting, soliciting to sell, taking orders for, or offering to sell or take orders for goods, wares, merchandise, products, commodities, or articles of value or for services to be performed or furnished, or who makes demonstrations for such purpose.

(a) Peddling" shall also mean and include any person who passes out commercial handbills or similar papers, or who engages in any taking of surveys for commercial purposes, on City sidewalks or streets.

(b) Peddler" shall exclude "sidewalk vendor" as defined in this section.

"Person" shall include any person, firm, domestic or foreign corporation, association, syndicate, joint stock corporation, joint adventure, partnership of every kind, club, Massachusetts business or common law trust, society, and individual transacting, carrying on, or engaged in any business, as defined in subsection (a) of this section, in the City, whether acting as principal, agent, clerk, factor, employee, servant, or personal representative, either for or on behalf of him or herself or for any other person, firm, association, partnership, joint adventure, corporation, or otherwise.

"Sidewalk vendor" shall be defined in accordance with subsection (a) of Government Code Section 51036 and shall mean a person who vends food or merchandise from a pushcart, stand, display, pedal-driven cart, wagon, showcase, rack, or other nonmotorized conveyance or from one's person, upon a public sidewalk or other pedestrian path. Subject to the provisions of Senate Bill 972 (Gonzalez) and the California Retail Food Code, Sidewalk vendors are recognized as "Compact mobile food operations" or (CMFOs) which means a mobile food facility that operates from an individual or from a pushcart, stand, display, pedal-driven cart, wagon, showcase, rack, or other nonmotorized conveyance. For purposed of this article, the term "Sidewalk vendor" shall also refer to CMFOs.

§ 3-1.1802. Permits: Required.

It is unlawful for any person to engage in the business of a peddler and/or sidewalk vendor within the City without first applying for and obtaining a permit from the Director of Finance and, in addition, paying the required license tax to the Director of Finance. The procurement of such permit in the manner provided in this article shall be a condition precedent to the issuance of a license by the Director of Finance. Sidewalk vendors shall obtain permits from the Director of Finance upon completion of an investigation by the Police Chief and Director of Community Development or designees.

§ 3-1.1803. Permits: Applications: Form: Accompanying data and identification.

Applicants for a permit to engage in the business of a peddler and/or sidewalk vendor shall file with the Director of Finance a sworn application in duplicate on a form to be furnished by the Director of Finance which shall contain or be accompanied by the following:

- (a) A full identification of the applicant and all persons to be directly or indirectly interested in the permit, if granted;
- (b) The residence and business addresses and telephone numbers of the applicant;
- (c) The exact nature of the proposed business;
- (d) If an employee or agent, a full identification of the employer or principal;
- (e) The location or places of transacting business and place of residence for the past two years;
- (f) Prior convictions of a crime, misdemeanor, or violation of any law, the nature, place, and date of such offense, and the disposition of the same;
- (g) A photograph of the applicant who will make the actual contacts incidental to the activity of sidewalk vending, peddling or soliciting, which photograph shall have been taken within 60 days immediately prior to the date of the filing of the application, shall be two (2") inches by two (2") inches in size, and shall show the head and shoulders of the applicant in a clear and distinguishing manner;
- (h) In the event the proposed activity involves the sale of any food products or substances for human consumption which can be contaminated by handling, a statement by a reputable physician in the County, dated not more than 10 days prior to the submission of the application, certifying the applicant to be free of contagious infections and communicable diseases;
- (i) A statement as to whether any City or licensing authority has ever refused to issue or to renew or has revoked a license for the conduct of the business for which the permit and license are sought, together with an accurate statement of the reasons therefor;
- (j) A receipt from the Director of Finance showing a payment in the amount of \$10 for the application form to cover the costs of the investigation of the facts to be stated in such application form. Except, sidewalk vendor applicants shall require a receipt from the Director showing a permit payment in accordance with Section 3-1.1804 herein;
- (k) Such other information as the Director of Finance may deem reasonably necessary for the protection of the public safety, morals, and general welfare of the community;
- (l) Fingerprinting, to be performed by the City for the City's standard processing fee. However, fingerprinting shall not be required in connection with an application filed for the purpose of obtaining a permit to distribute handbills and similar papers. Applicants for a permit to distribute handbills and similar papers shall provide the Police Chief with such information he or she deems necessary to conduct an investigation into, among other things, whether the applicant has had any criminal contacts with the Huntington Park Police Department or other law enforcement agencies or has any outstanding warrants or violations with the California Department of Motor Vehicles.
- (m) The name and address of all businesses for which the applicant intends to act as a peddler,

together with written consent from all such businesses that the applicant is authorized to act as a peddler for such businesses. Applicants for a sidewalk vendor permit shall not be required to first obtain the consent or approval of any nongovernmental entity or individual before he or she can sell food or merchandise;

(n) In addition to the requirements of this section, applicants for a sidewalk vendor permit shall provide the Director of Finance with the following:

(1) A valid California Department of Tax and Fee Administration seller's permit to the extent required by law.

(2) Additional state licensing from state and local agencies to the extent required by law. § 3-1.1804. Permits: Applications: Fees.

The application fees for permits to engage in the business of a peddler shall be as set forth in subsection (j) of Section 3-1.1803 of this article. The application fees for permits to engage in the business of a sidewalk vendor shall be established by resolution of the Council; until such time such fee resolution is approved the peddler permit fee shall be applied.

(§ 3.02, Ord. 1396, as amended by § 3, Ord. 2018-970, eff. December 4, 2018, and § 3, Ord. 2018-971, eff. December 18, 2018)

§ 3-1.1805. Permits: Applications: Investigation.

The Police Chief shall cause the investigation provided for in this section to be made within a reasonable time. The general standards set forth in this section relative to the qualifications of every applicant for such permit shall be considered and applied by the Police Chief before he or she shall make a determination on the application. The applicant shall be of good moral character, and in this connection, the Police Chief shall ascertain and consider the following:

- (a) Through the use of fingerprints or other methods of investigation, all penal convictions, the reasons therefor, and the demeanor of the applicant subsequent thereto. However, fingerprinting shall not be used in connection with an application filed for the purpose of obtaining a permit to distribute handbills and similar papers. The Police Chief shall conduct an investigation into any criminal contacts with the Huntington Police Department or other law enforcement agencies by the use of the data bases and information available to the Police Department and by verifying with the California Department of Motor Vehicles whether the applicant has any outstanding warrants or violations;
- (b) The license history of the applicant and whether such person, in previously operating in the County or another county in the State under a license, has had such license revoked or suspended, the reasons therefor, and the demeanor of the applicant subsequent thereto;
- (c) Whether the applicant has made a full disclosure of all the matters required to be set forth in the application;
- (d) Whether the applicant has been in default in the payment of license taxes or any governmental agency;
- (e) Such other facts relevant to the general personal history of the applicant as the Police Chief shall find necessary to a fair determination of the eligibility of the applicant; and
- (f) Whether the granting of the permit will or will not be detrimental to the safety, public morals,

or general welfare of the City.

The Director of Community Development shall cause the inspection of pushcarts, stands, displays, pedal-driven carts, wagons, showcases, racks or other nonmotorized conveyances operated by sidewalk vendors. The Director of Community Development shall make a determination in compliance with Chapter 11 of Title 4 of this Code.

§ 3-1.1806. Permits: Applications: Granting or denial.

The findings of the Police Chief and Director of Community Development, after such investigation, shall be endorsed on the application and indicated by the words "granted" or "denied." Said endorsed application shall be provided to the Director of Finance or designee for review and final determination. If the application is denied, the Director of Finance shall give notice of such action to the applicant and the reasons for the denial.

The granting of a permit to a peddler who uses a device, object, or animal, such as a pony used in posing children for photographs, in connection with door-to-door solicitations may be conditioned upon the requirement by the Director of Finance that such peddler furnish to the City a certificate showing comprehensive liability insurance in effect for such sales activities in an amount not less than \$5,000, issued by a company and in a form approved by the City Attorney, with the City and its officers and employees named as additional insured.

§ 3-1.1807. Permits: Identification cards: Issuance.

If the application is granted and filed with the Director of Finance and the license tax paid, the Director of Finance shall issue to the applicant a permit or identification card which shall contain the name, address, photograph, and description of the applicant, the kind of business licensed, the date of issuance and terms of such license, and other pertinent identifying description. If the application is granted, the Director of Finance will issue applicable sidewalk vendors a decal to affix to City approved pushcarts, stands, displays, pedal-driven carts, wagons, showcases, racks or other nonmotorized conveyances.

§ 3-1.1808. Permits: Identification cards: Term.

Permit or identification cards issued to peddlers shall be issued for a period of one year or the remaining effective period of the license held or to be held by such person or his or her employer or principal, whichever is the shorter period.

Permit, identification cards and/or decals shall be issued to sidewalk vendors for a period of one year.

§ 3-1.1809. Permits: Identification cards: Display.

Such permit or identification card shall be worn constantly by the permittee on the front of his or her coat or hat in such a way as to be conspicuous during the time the permittee is engaged in the actual activity of vending as a sidewalk vendor, peddling or soliciting. Sidewalk vendors shall also affix a City issued decal to City approved pushcarts, stands, displays, pedal-driven carts, wagons, showcases, racks or other nonmotorized conveyances.

§ 3-1.1810. Permits: Licenses: Revocation.

Every permit or license issued pursuant to the provisions of this article shall be subject to the right, which is hereby expressly reserved and consented to by the applicant, to revoke such permit or license for any of the causes set forth in this section. Any such permit or license may be summarily revoked by the Director of Finance, for any of the following causes:

- (a) Any fraud, misrepresentation, or false statement contained in the application;
- (b) Any violation of the provisions of this article or any laws of the City or any other laws relating to the permitted business;
- (c) The conviction of the permittee or licensee of any felony or of a misdemeanor involving moral turpitude;
- (d) The refusal or failure to make available to the Police Chief or Director of Finance, upon demand, any records relating to the licensed or permitted business, which records are deemed necessary for the enforcement of this article;
- (e) The conducting of the permitted or licensed business in an unlawful manner or in such manner as is inimical to the health, safety, or general welfare of the public;
- (f) Upon ascertaining that the applicant is not an individual of good moral character; and
- (g) Any other good and sufficient reason for such revocation.

Sidewalk vendor permittees are exempted from Section 3-1.1810 herein. Revocation of a sidewalk vendor permit shall be in accordance with Section 4-7.2007 of Article 20 of Chapter 7 to Title 4 of this Code. .

§ 3-1.1811. Continuance of prior permits and licenses.

All permits or licenses granted prior to June 18, 1958, shall remain in effect until they are revoked or expired by operation of the time for which they were originally issued. Sidewalk vendor permittees are exempted from Section 3-1.1811 herein.

§ 3-1.1812. Appeals: Reviews: Hearings.

- (a) Appeals: Filing Fees. Any applicant aggrieved by the action of the Director of Finance in refusing to issue any permit or in summarily revoking any permit or license already issued shall have the right of appeal to the Appeal Board as defined in Section 3-1.134 (Appeal Board) of Article 1 (General Provisions) of this chapter. Such appeal shall be taken by filing with the City Clerk, within 10 days after the notice of such action, a verified written statement in triplicate, setting forth fully the grounds of appeal. The appeal filing fee shall be established by resolution of the Council. If no such appeal is filed, the action of the Director of Finance shall be final.
- (b) Hearings: Notices. The Appeal Board shall set a time and place for the hearing, and a notice of such hearing on an appeal or review shall be given at least five days prior to the date of the hearing. The applicant or licensee and his or her attorney may present and submit evidence at such hearing. The decision and order of the Appeal Board at or after such hearing shall be final and conclusive.
- (c) Appeals of the revocation of Sidewalk vendor permits shall be in accordance with Section 4-7.2008 of Article 20 of Chapter 7 to Title 4 of this Code.

§ 3-1.1813. Notices.

All notices issued or given in compliance with the provisions of this article shall be in writing and mailed, postage prepaid, to the person affected or entitled thereto to the address specified for such purpose in the application for a general permit. The deposit of such notice in the United States mail shall constitute legal service thereof on the date of such deposit.

(§ 5.01, Ord. 1396)

§ 3-1.1814. Compliance with signs on premises.

It is unlawful for any peddler or any person pretending to be a peddler, for the purpose of peddling or soliciting or pretending to peddle or solicit, to ring the bell or knock at, on, or in any building, or entrance thereto, whereon there is painted, affixed, or otherwise displayed to the public view any visible sign containing any or all of the words "No Peddlers Permitted," "No Solicitors Permitted," "No Agents Permitted," or words which otherwise purport to prohibit or indicate the objection of the occupant to peddling or soliciting on the premises, and it is unlawful for any such peddler to attempt to gain admittance to such premises. Said prohibition shall apply to sidewalk vendors.

§ 3-1.1815. Compliance with provisions.

It is unlawful for any person to engage in the business of a peddler and/or sidewalk vendor within the City without first obtaining a permit so to do as provided in this article and without first obtaining a license, if any is required, and thereafter exhibiting such permit or identification card, or without complying with the requirements and provisions of this article.

§ 3-1.1816. Application of provisions: Exemptions.

The provisions of this article shall not apply to the following person and activities:

- (a) Any person distributing milk, food products, or other commodities from house to house where a license has been issued for an established route;
- (b) The delivery of goods, wares, merchandise, products, provisions, or anything of value, the rendering of services, or the taking of orders of the solicitation therefor by a person engaged in such business at a fixed place of business in the City; provided, however, this exemption shall not relieve any person from complying with the provisions of this article if they are a sidewalk vendor, as defined in Section 4-11.01 of this Code or merely by reason of associating temporarily with any local dealer, trader, or merchant or by conducting such transient business in connection with, as a part of, or in the name of any local dealer, trader, or merchant;
- (c) Any person entering in or upon any property for the purpose of obtaining satisfaction of a lawful obligation theretofore incurred by the occupant thereof;
- (d) Commercial agents or salesmen for wholesale houses or firms selling good, wares, or merchandise or any commodity or service to, or soliciting orders therefor from, retail or wholesale dealers, from manufacturers, or to contractors, this exemption shall not relieve any person from complying with the provisions of this article if they are a sidewalk vendor, as defined in Section 4-11.01 of this Code;
- (e) Peddling newspapers or religious publications or soliciting subscriptions therefor;
- (f) Any person, if a natural person, soliciting for personal services to be performed by the person so soliciting;
- (g) Any person selling tickets of admission to entertainments, lectures, or events to be held for religious, charitable, or educational purposes;
- (h) Blind person whose blindness has been certified by the Bureau of Vocational Rehabilitation for the Department of Education of the State and who have filed a certificate as to such blindness with the Director of Finance; and
- (i) Any other person who files with the Director of Finance an affidavit which clearly establishes his or her exemption from the provisions of this article.

§ 3-1.1817. Violations of provisions.

Any person violating any of the provisions of this article, in addition to the revocation of his or her permit or license, shall be guilty of a misdemeanor and, upon conviction thereof, shall be punishable as set forth in Chapter 2 of Title 1 of this Code. Violations of provisions of this article by a sidewalk vendor or CMFOs, as defined in Section 4-11.01 of this Code, shall not be punishable as an infraction or misdemeanor, and the sidewalk vendor alleged to violate provisions of this article shall not be subject to arrest except when permitted under law.

ITEM 2



CITY OF HUNTINGTON PARK

Office of the City Manager
City Council Agenda Report

February 3, 2025

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 AND INTRODUCTION OF ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HUNTINGTON PARK, CALIFORNIA, AMENDING TITLE 5, CHAPTER 21, ARTICLE 1, SECTION 5-21.102(e) OF THE HUNTINGTON PARK MUNICIPAL CODE

IT IS RECOMMENDED THAT THE CITY COUNCIL:

1. Approve the first reading and introduction of an ordinance amending Section 5-21.102 of the Huntington Park Municipal Code to allow leashed dogs at Veteran's Park; and
2. Schedule the second reading and adoption of the ordinance at the next regularly scheduled Council meeting.

BACKGROUND

The existing municipal code prohibits animals, including dogs, in public parks unless for an approved event or activity. In response to requests from both the City Council and community members for more dog-friendly spaces, this amendment proposes allowing leashed dogs at Veteran's Park while maintaining regulations to ensure public safety and cleanliness.

This change aligns with broader community interests in creating more inclusive public spaces while ensuring that appropriate guidelines remain in place for responsible pet ownership.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The amendment maintains the existing restrictions on animals in public parks while making an exception for leashed dogs at Veteran's Park. By allowing dogs in a designated park, the City provides a controlled environment for pet owners while preserving the intended use of other park spaces. This policy aligns with successful dog-friendly

CONSIDERATION AND INTRODUCTION OF ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HUNTINGTON PARK, CALIFORNIA, AMENDING TITLE 5, CHAPTER 21, ARTICLE 1, SECTION 5-21.102(e) OF THE HUNTINGTON PARK MUNICIPAL CODE

February 3, 2025

Page 2 of 2

initiatives in neighboring cities that have established designated areas for pet owners, ensuring a balance between accessibility and park maintenance.

LEGAL REQUIREMENT

The ordinance, which has been reviewed and approved by the City Attorney, must be introduced at a regular City Council meeting and adopted at a subsequent meeting before taking effect. Once approved, the ordinance will go into effect **30 days after final passage**. The City Clerk will be responsible for ensuring proper posting and record-keeping in compliance with municipal regulations.

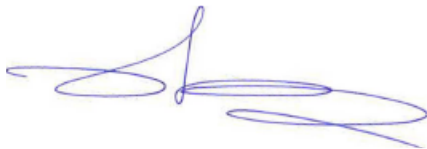
FISCAL IMPACT/FINANCING

Minimal. Any additional costs related to signage and public awareness efforts can be absorbed within existing operational budgets.

CONCLUSION

Adopting this ordinance will allow leashed dogs at Veteran's Park in response to community interest while maintaining overall park regulations. Staff recommends approval.

Respectfully submitted,



RICARDO REYES
City Manager

ATTACHMENT(S)

A. ORDINANCE NO. 2025-XX

ITEM 3



CITY OF HUNTINGTON PARK

Department of Finance
City Council Agenda Report

February 3, 2025

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:

APPROVE A RESOLUTION ESTABLISHING A DONATION POLICY AND OVERSIGHT

IT IS RECOMMENDED THAT THE CITY COUNCIL:

1. Approve a Resolution establishing a formal donation policy and oversight for the City of Huntington Park; and
2. Direct staff to implement the policy and ensure compliance with all reporting and approval procedures.

BACKGROUND

The City of Huntington Park periodically receives donations in the form of money, property, services, and other items of value from individuals, businesses, and community organizations. While these contributions provide meaningful support for City programs and operations, a standardized process is necessary to ensure transparency, accountability, and compliance with all federal, state, and local laws governing financial and non-financial contributions.

The proposed Donation Policy Resolution establishes a clear framework for accepting, reviewing, and managing donations. This policy will prevent inconsistencies in donation acceptance practices, clarify approval requirements, and formalize procedures to ensure all contributions align with City priorities and ethical standards.

DISCUSSION/ANALYSIS

The resolution outlines the process for donation acceptance, approval thresholds, and compliance oversight to ensure all contributions are properly documented and managed.

All requests for donation acceptance must be submitted in writing via a department memorandum to the Director of Finance.

APPROVE A RESOLUTION ESTABLISHING A DONATION POLICY AND OVERSIGHT

February 3, 2025

Page 2 of 3

The memorandum must include:

- The donor's name and complete address,
- A description of the donation and its intended purpose,
- The fair market value of any non-monetary donation,
- Any restrictions on the use of the donation or confirmation of no restrictions, and
- A copy of the acknowledgment letter sent to the donor.

To maintain transparency, the City Manager must be copied on all donation memorandums for proper tracking and oversight.

The resolution defines donations as gifts of money, real property, use of real property (e.g., building space), personal property (e.g., supplies and equipment), services, food, or any other items of value. These donations may benefit individual employees, groups of employees, City departments, or department-sponsored activities, including employee athletic teams and youth programs.

The resolution also establishes approval thresholds as follows:

- Donations valued at \$500 or more must be presented to the entire City Council for approval and formal recognition.
- Donations under \$500 may be accepted immediately by City staff or officials but must be reported to the City Manager, who will determine if further City Council recognition is necessary.
- Donations of land or real property must be approved by the City Council and comply with all applicable legal provisions.

The Finance Department will oversee compliance, record-keeping, and proper acknowledgment of donations to ensure transparency and accountability.

LEGAL REQUIREMENTS

This resolution aligns with best practices in municipal governance, ensuring compliance with **federal, state, and local regulations** regarding financial transactions, ethics, and public accountability. The City Attorney has reviewed and approved the resolution for legal sufficiency.

FISCAL IMPACT/FINANCING

There is no immediate fiscal impact associated with this resolution. The policy ensures proper handling of donated funds and resources without adding financial burden to the City.

CONCLUSION

**APPROVE A RESOLUTION ESTABLISHING A DONATION POLICY AND
OVERSIGHT**

February 3, 2025

Page 3 of 3

Adopting this resolution will establish a **clear, transparent, and accountable process** for managing donations, ensuring contributions align with City policies and priorities. Staff recommends approval of **Resolution No. 2025-XX** to formalize this process.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Ricardo Reyes', with a stylized, flowing script.

RICARDO REYES
City Manager

A handwritten signature in blue ink, appearing to read 'Jeff Jones', with a stylized, flowing script.

JEFF JONES
Director of Finance

ATTACHMENT(S)

A. Resolution No. 2025-XX – Establishing a Donation Policy

ATTACHMENT "A"

RESOLUTION NO. 2025-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUNTINGTON PARK, RELATING TO THE ACCEPTANCE OF DONATIONS OFFERED TO THE CITY AND THE MANNER OF ACCEPTANCE

WHEREAS, the City of Huntington Park on occasions will receive the offer a donation of goods, supplies and other items, including monetary donations; and

WHEREAS, the City Council recognizes the need to regulate, control and define the manner of acceptance of such donations; and

WHEREAS, the City Council desires to exercise sound administrative and legislative processing of all donations; and

WHEREAS, the manner in which the City, its elected officials and administrative officials and staff may accept such donation is as set forth below and is to take effect immediately upon the adoption of this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HUNTINGTON PARK AS FOLLOWS:

SECTION 1: DONATION ACCEPTANCE PROCEDURES

On occasion donations are offered to the City, elected City officials and/or City staff or Directors. On those occasions when a donation is offered, the following guidelines are established to be followed prior to the acceptance of the donation:

All requests for the acceptance of donations must be submitted in writing via a department memorandum to the Director of Finance. The memorandum must include the name of the donor, the donor's complete address, a description of the donation and its intended purpose, and the current fair market value of any non-monetary donation. Additionally, the memorandum must specify whether there are any restrictions on the use of the donation or confirm the absence of such restrictions. A copy of the signed acknowledgment letter sent to the donor must also be included, and the memorandum shall be copied to the City Manager for proper tracking and oversight.

SECTION 2: DONATIONS – DEFINED

Donations subject to this policy include gifts of money, real property, use of real property (such as building space), personal property (such as supplies and equipment), services, supplies, food, or any other items of value. Such donations

1 may benefit individual employees or their families, groups of employees, the
2 department, department divisions, or department-sponsored activities, including
3 department employee athletic teams and youth programs.

4 **SECTION 3: DONATION APPROVAL REQUIREMENTS**

5 For donations offered to the City which have a value of Five Hundred and
6 00/100 (\$500.00) or more, the offer of the donation shall be presented to the entire
7 City Council for acceptance and to provide proper recognition from the City and the
8 entire City Council to that party making the donation. This requirement is whether
9 the offer is made to any individual or group of members of the City Council or to the
10 City in general, or to any member of the City staff or City Directors.

11 For donations of goods, supplies, services, money, or other items offered to the
12 City which have a value of less than Five Hundred and 00/100 (\$499.99), the offer of
13 the donation may be immediately accepted by the member or members of the City
14 Council or by any member of the City staff or City Directors, provided the
15 acceptance of the donation is reported to the City Manager, who will determine if the
16 party offering the donation should be recognized at a regular meeting of the City
17 Council.

18 The foregoing policy shall in no way alter or affect the manner in which land or
19 real property is donated to the City which must be accepted by the City Council and
20 must comply with all other provisions of law to effectuate the acceptance of the land
21 or real property.

22 **SECTION 4: COMPLIANCE AND OVERSIGHT**

23 The Finance Department will oversee compliance, maintain official records, and
24 ensure proper acknowledgment of all accepted donations.

25 **SECTION 3: IMPLEMENTATION AND CERTIFICATION**

26 The City Clerk shall certify to the adoption of this Resolution.

27 *(Signatures on the next page)*
28

PASSED, APPROVED AND ADOPTED by the City Council of the City of
Huntington Park at its meeting on this 3rd day of February, 2025.

Karina Macias, Mayor

ATTEST:

Eduardo Sarmiento
City Clerk

DRAFT

ITEM 4



CITY OF HUNTINGTON PARK

Finance Department
City Council Agenda Report

February 3, 2025

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 2023-24 END OF YEAR BUDGET REVIEW OF THE CITY'S OPERATING BUDGET

IT IS RECOMMENDED THAT THE CITY COUNCIL:

1. Receive and file the FY 2023-2024 Budget Status Report through June 30, 2024

BACKGROUND

The Mayor and City Council adopted the Fiscal Year 2023-24 Annual Operating and Capital Improvement Program (CIP) Budget for the City of Huntington Park on June 30, 2023. The budget represents the spending plans for the following fund types: General Fund, Special Revenue Funds, Internal Service Funds, Enterprise Funds, Fiduciary Funds, and Capital Funds. The Adopted Fiscal Year 2023-24 Budget included estimated revenues (with transfers in) on an *all-funds* basis of \$91,593,289 while appropriations (including transfers out) for all budgeted funds totaled \$115,223,750.

REVENUES

Revenues	FY 2024 Budget	FY 2024 As of June 30th	FY 2024 Differences
General Fund	\$ 61,128,189	\$ 42,464,468	\$ 18,663,722
Special Revenue Funds	18,068,900	29,007,489	(10,938,589)
Internal Service Funds	6,170,500	8,887,997	(2,717,497)
Enterprise Funds	5,138,700	5,824,876	(686,176)
Fiduciary Funds	1,087,000	1,132,150	(45,150)
Capital Funds	-	12,112,033	(12,112,033)
Total	\$ 91,593,289	\$ 99,429,014	\$ (7,835,725)

FISCAL YEAR 2023-24 END OF YEAR BUDGET REVIEW OF THE CITY'S OPERATING BUDGET

February 3, 2025

Page 2 of 5

The negatives presented in the differences are a good thing. It means that the City received more funds than expected in the respective revenues.

The City budgeted \$61.1 million in General Fund revenues but received only \$42.4 million. This disparity may seem large, but it is due to a change in accounting methodology. Initially the finance department was planning to use the General Fund as the primary fund for all expenditures and then conduct 'transfers in' from all other funds that would result in revenues returned to the General Fund. However, this methodology was not implemented due to difficulties regarding the internal tracking and separation of both state and federal funds. Ultimately, it was decided that the change in methodology was good on paper but because the way the financial system is set up did not allow for practical implementation.

Not including the 'Transfers In' the general fund revenues are on par and consistent with the forecasting and actual revenues the City received in fiscal year 2023-24.

Special Fund revenues are much higher than budgeted because of transfers done for ARPA and unexpected revenues from various Federal & State special funds. The ARPA (American Rescue Plan Act) Fund (113) had \$4.9 million recognized in deferred revenue for projects that took place during the fiscal year. Other notable revenue outliers were the Asset Forfeiture Fund, CDBG Fund, and HUD Fund, all of which saw much higher revenues than budgeted due to the unexpected timing of these disbursements.

Enterprise Fund revenues did well, slightly above budgeted projections. Water (681), Sewer (283), and Solid Waste (285) being the three funds that comprise the enterprise fund group. Their total revenues came out to \$5.8 million.

Fiduciary Fund revenue is determined by the City's Successor Agency bond obligations which are in line with budgeted values at \$1.1 million.

The Capital Fund (787) conducted \$12 million in transfers from other funds for CIP projects. The purpose of the capital fund is to pool all the ongoing CIP projects into one fund. Once payments are made for the different projects transfers are conducted from other funds that are the true funding source.

These transfers were not budgeted in revenues due to the nature of transfers not being true revenue. The budgeted revenue funding these CIP projects has already been accounted for in other funds. The need to transfer funds to the Capital (787) account is to comply with accounting of the projects.

FISCAL YEAR 2023-24 END OF YEAR BUDGET REVIEW OF THE CITY'S OPERATING BUDGET

February 3, 2025

Page 3 of 5

EXPENDITURES

Expenditures	FY 2024 Adopted	FY 2024 As of June 30th	FY 2024 Remaining Budget
General Fund	\$ 63,431,729	\$ 53,896,803	\$ 9,534,926
Special Funds	22,966,290	23,552,773	(586,483)
Internal Service Funds	1,997,300	7,600,304	(5,603,004)
Enterprise Funds	7,890,079	7,397,531	492,548
Fiduciary Funds	1,043,800	1,269,905	(226,105)
Capital Fund	17,894,552	10,005,184	7,889,368
Total	\$ 115,223,750	\$ 103,722,500	\$ 11,501,250

General Fund expenditures were budgeted at \$63.4 million but actual expenses came out to be \$53.8 million; with most departments staying well under budget.

Special Funds expenditures were largely consistent with budgeted values, being only a net half million over budget, which will not have a negative effect on the funds. The City utilized 25 special funds in FY 2024.

Internal Service Funds were budgeted at \$1.9 million, and actuals were at \$7.6 million but this was caused by year-end adjustments.

Enterprise Fund expenditures were within budgeted values with the budget being set at \$7.8 million and expenses totaling \$7.3 million.

Capital Fund expenditures were within budgeted values as well with the budget being set at \$17.8 million and expenses totaling \$10 million.

YEAR-END ADJUSTMENTS

There is a disparity in the General fund between revenues and expenditures.

There is also a disparity in the Internal Service Funds between budgeted expenses and actual expenditures.

For the disparities within the General Fund, as part of the year end process, accounting rules dictate that various allocations be made. One of the required year-end allocations made for workers' compensation saw an additional \$5.4 million in expenses be transferred to the General Fund from the City's Self Insurance Fund, an Internal Service Fund.

FISCAL YEAR 2023-24 END OF YEAR BUDGET REVIEW OF THE CITY'S OPERATING BUDGET

February 3, 2025

Page 4 of 5

Additionally, accounting rules also require that transfers to the Capital Fund totaling \$5.2 million be made. Both transfers totaled an additional \$10.6 million in expenses being allocated to the General Fund. However these expenses that were transferred to the General Fund were already paid and budgeted for within the Internal Service Funds and Capital Funds, and the transfers were only done to comply with accounting requirements. On the Fund level there is a large disparity between revenues and expenditures due to the transfers, but on the overall net of all funds the revenues and expenditures are in line and balanced.

For the disparities within the Internal Service Funds, the year-end allocation done for workers' compensation saw an additional \$3.9 million in expenses be transferred to the City's Self Insurance Fund (745) from the General Fund (111). These expenses were budgeted in the General Fund.

Another \$2.3 million in expenses were also allocated to the Internal Service Funds as part of the year-end adjustments to record actuarial calculations of estimated Workers Compensation and General Liability expenses of open claims. This \$2.3 million in additional expenses does not represent cash immediately leaving accounts but rather actuarial estimates of total open claims that may be paid out in the future.

The year-end adjustments for the Internal Service Funds total to \$6.2 million which account for the disparity between budgeted expenditures and actual expenditures.

CONCLUSION

The budget was on track regarding all operating expenses and as a matter of fact most departments were under budget in their general fund expenditures.

However, without accurate historical information large year-end adjustments were not accurately budgeted for in the correct funds and therefore increased the expenses and caused the disparities between budget and actuals. Though these disparities exist on the budget presentation it should be noted that the budget is still in balance and while expenses look higher, not all of it means cash physically going out.

Attached is the Budget Status Report and the Financial Statements with Independent Auditor's Report.

Upon Council approval staff will receive and file the budget status report.

**FISCAL YEAR 2023-24 END OF YEAR BUDGET REVIEW OF THE CITY'S
OPERATING BUDGET**

February 3, 2025

Page 5 of 5

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Ricardo Reyes', with a stylized, flowing script.

RICARDO REYES
City Manager

A handwritten signature in blue ink, appearing to read 'Jeff Jones', with a stylized, flowing script.

JEFF JONES
Director of Finance

ATTACHMENT(S)

- A. FY 2023-2024 Budget Status Report
- B. FY 2023-2024 Financial Statements with Independent Auditors' Report

ATTACHMENT "A"

City of Huntington Park



**Budget Report
Fiscal Year 2024
as of June 30th**



**City of Huntington Park
List of Principal Officials**

CITY COUNCIL

Mayor..... Karina Macias
Vice Mayor..... Arturo Flores
Council Member Eduardo “Eddie” Martinez
Council Member Jonathan A. Sanabria
Council Member Esmeralda Castillo

ADMINISTRATION AND DEPARTMENT HEADS

City ManagerRicardo Reyes
City Attorney Arnold Alvarez-Glasman
Assistant City Manager.....Raul Alvarez
City ClerkEduardo “Eddie” Sarmiento
Director of Communications and Community Relations Sergio Infanzon
Interim Director of Community Development..... Sergio Infanzon
Director of FinanceJeff Jones
Director of Parks and Recreation..... Cynthia Norzagaray
Chief of Police Cosme Lozano
Director of Public WorksGerardo “Gerry” Lopez
Human Resources..... Marisol Nieto

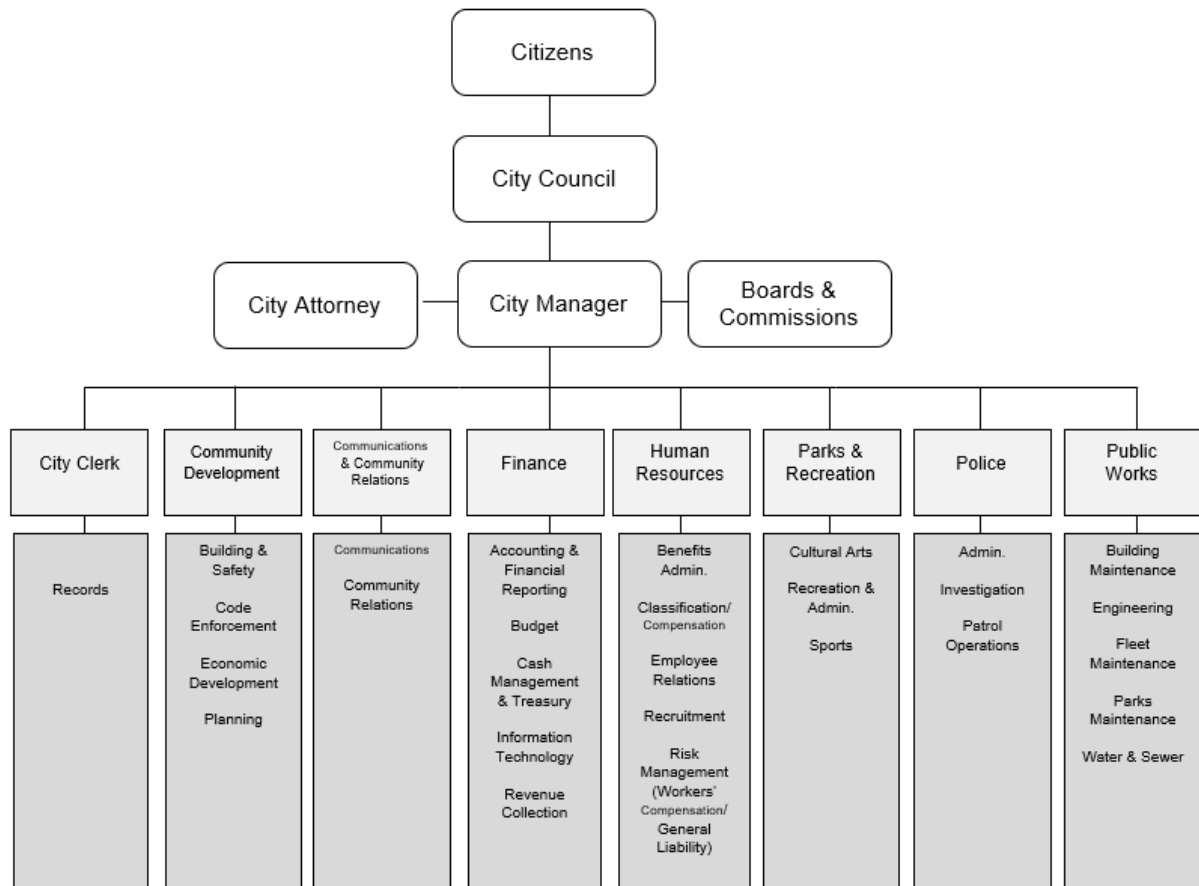


Table of Contents

City Organizational Chart.....	6
Revenues	8
Expenditures.....	18
City Council	20
City Manager	24
City Clerk	28
Communications & Community Relations.....	32
Community Development	37
Human Resources.....	45
Finance.....	50
Parks & Recreation.....	56
Police.....	62
Public Works.....	67
Non-Departmental	74
CIP	77
Full-Time and Part-Time Positions	78
Special Events.....	82
Appendix.....	83



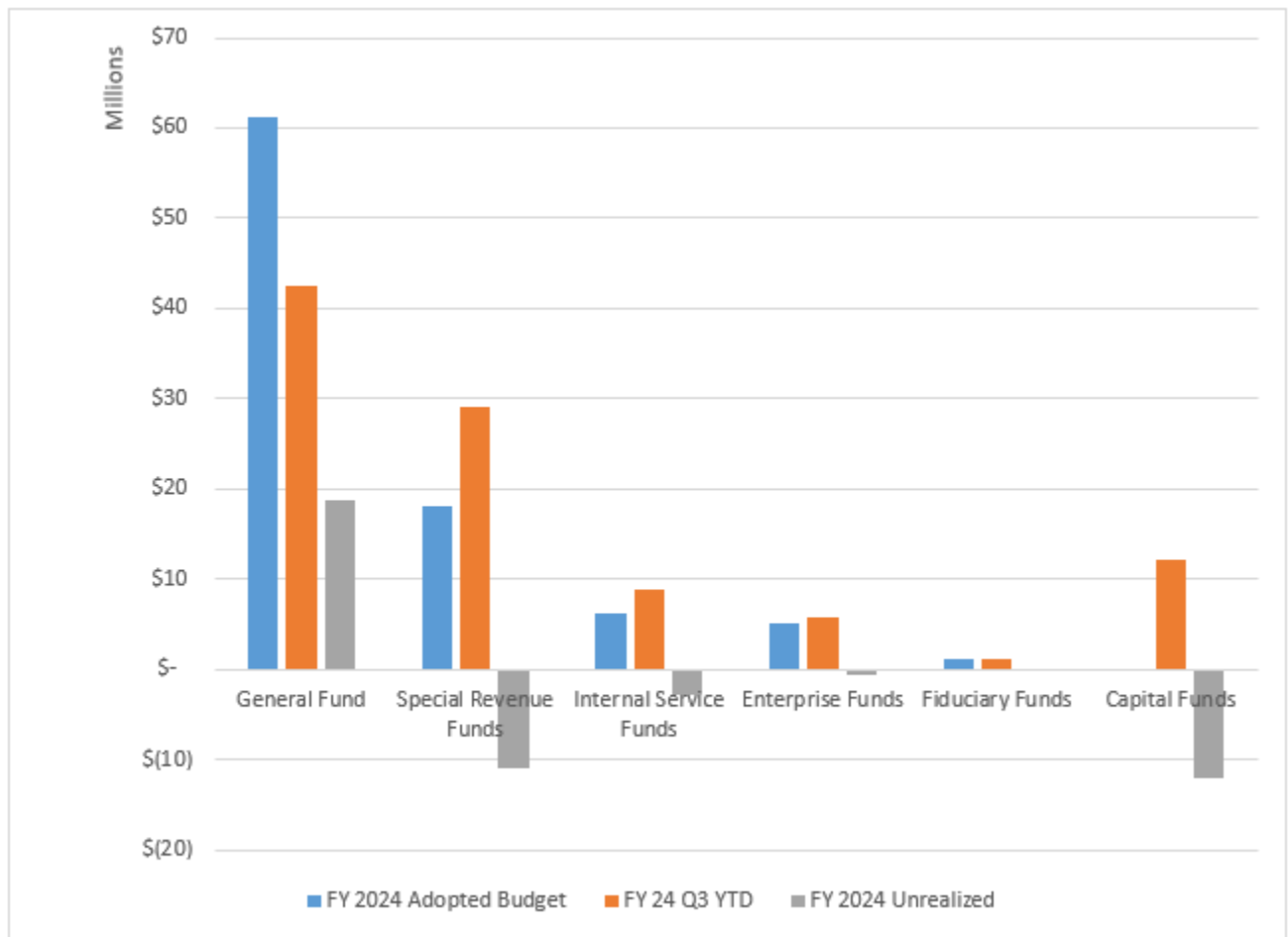
City Organizational Chart





Revenues

Revenues	FY 2024 Budget	FY 2024 As of June 30th	FY 2024 Differences
General Fund	\$ 61,128,189	\$ 42,464,468	\$ 18,663,722
Special Revenue Funds	18,068,900	29,007,489	(10,938,589)
Internal Service Funds	6,170,500	8,887,997	(2,717,497)
Enterprise Funds	5,138,700	5,824,876	(686,176)
Fiduciary Funds	1,087,000	1,132,150	(45,150)
Capital Funds	-	12,112,033	(12,112,033)
Total	\$ 91,593,289	\$ 99,429,014	\$ (7,835,725)



FY 2024 Adopted Revenue Budget: \$91,593,289

Actual Revenue: \$99,429,014

Revenues

	FY 2023 Actuals	FY 2024 Budget	FY 2024 As of June 30th	FY 2024 Unrealized
GENERAL FUND				
PROPERTY TAXES				
111-0000-311.10-10 Property Tax Secured	1,141,467	970,300	1,141,664	(171,364)
111-0000-311.40-00 Real Property Transfer	105,734	120,200	82,617	37,583
111-0000-311.50-00 Home Owner Tax Relief	4,046	2,800	-	2,800
111-0000-311.60-00 RDA Pass Through	780,923	370,200	635,288	(265,088)
PROPERTY TAXES TOTAL	2,032,170	1,463,500	1,859,569	(396,069)
SALES TAX				
111-0000-313.10-00 Sales & Use Tax	9,725,922	8,986,262	8,658,823	327,439
111-0000-313.10-05 Measure S Sales Tax	6,216,738	6,798,000	6,461,380	336,620
111-0000-342.10-10 Public Safety Augmentation	236,805	193,500	233,728	(40,228)
SALES TAX TOTAL	16,179,464	15,977,762	15,353,932	623,830
UTILITY USERS' TAX				
111-0000-316.10-00 Utility Users' Tax	6,020,774	4,434,300	6,061,423	(1,627,123)
111-0000-316.10-05 Prepaid Wireless	56,673	5,200	93,622	(88,422)
111-0000-316.15-00 Telephone UUT	845,150	730,600	725,233	5,367
UTILITY USERS' TAX TOTAL	6,922,596	5,170,100	6,880,278	(1,710,178)
MOTOR VEHICLE LICENSE FEES				
111-0000-336.20-00 Motor Vehicle License Fee	56,089	7,177,200	67,591	7,109,609
111-0000-336.40-00 Motor Vehicle In-Lieu Pmt	7,646,322	70,100	8,249,443	(8,179,343)
MOTOR VEHICLE LICENSE FEES TOTAL	7,702,411	7,247,300	8,317,034	(1,069,734)
LICENSES AND PERMITS				
111-0000-321.10-50 Animal License	13,833	14,400	11,149	3,251
111-0000-322.10-10 Building	799,941	574,100	847,128	(273,028)
111-0000-322.10-40 Misc. Building	114	100	958	(858)
111-0000-322.10-45 Occupancy Permit	8,240	6,800	7,080	(280)
111-0000-322.10-50 Encroachment Fees	92,132	80,400	75,547	4,853
111-0000-322.60-05 Fireworks Fee	1,712	3,800	2,763	1,037
111-0000-342.10-20 Burglar Alarm Fees	2,090	-	53,296	(53,296)
LICENSES AND PERMITS TOTAL	918,061	679,600	997,920	(318,320)
COMMUNITY DEVELOPMENT FEES				
111-0000-322.20-00 Plan Check	607,633	420,000	495,174	(75,174)
111-0000-322.30-00 Engineering Plan Check	-	-	1,000	(1,000)
111-0000-322.40-00 SMIP FEES	26	3,300	(1,567)	4,867
111-0000-322.40-05 BSASRF	(1,646)	1,900	401	1,499
111-0000-322.50-00 Bldg Dept Appeals	1,299	-	-	-
111-0000-322.55-05 Dispensary Fee	132,884	181,700	52,898	128,802
111-0000-341.10-00 Zoning & Subdivision	160,725	150,200	270,214	(120,014)
111-0000-342.20-00 Residential Pre-Sale Inspection	12,041	19,800	10,710	9,090
111-0000-399.90-40 Engineering Permits	187,744	252,100	268,602	(16,502)
COMMUNITY DEVELOPMENT FEES TOTAL	1,100,706	1,029,000	1,097,432	(68,432)
BUSINESS LICENSE				
111-0000-321.10-00 Business	1,396,302	1,086,100	1,330,341	(244,241)
111-0000-321.10-20 Processing Fee Business	183,642	159,900	188,494	(28,594)
111-0000-321.10-30 SB1186-Disability Access	14,460	12,500	14,750	(2,250)
BUSINESS LICENSE TOTAL	1,594,404	1,258,500	1,533,585	(275,085)

Revenues

GENERAL FUND CONTINUED		FY 2023	FY 2024	FY 2024	FY 2024
		Actuals	Budget	As of June 30th	Unrealized
OTHER GOVERNMENTAL REVENUE					
111-0000-319.10-00	Penalties & Interest Delq	392	-	-	-
111-0000-333.30-00	Meas. W-Safe Clean Water	1,933,497	441,300	432,310	8,990
111-0000-335.20-10	STC Training for Corrections	6,564	6,000	2,397	3,603
111-0000-335.20-20	Standard Training	22,960	7,000	31,447	(24,447)
111-0000-335.46-00	Senior Meal Program	-	-	-	-
111-0000-335.50-05	Settlement Revenue	43,352	-	28,051	(28,051)
111-0000-335.55-00	Urban Forestry Grant	43,644	-	-	-
111-0000-335.65-10	Project Reimbursement	-	-	18,161	(18,161)
111-0000-335.76-06	Slauson Congestion Relief	-	-	-	-
OTHER GOVERNMENTAL REVENUE TOTAL		2,050,408	454,300	512,365	(58,065)
CHARGES FOR SERVICES					
111-0000-336.15-05	L.A. Impact Reimbursement	-	-	14,815	(14,815)
111-0000-342.10-30	Special Police Services	124,776	75,600	97,455	(21,855)
111-0000-342.10-35	CCW Permit	1,351	-	4,202	(4,202)
111-0000-342.10-40	Vehicle Impound Release	126,462	111,700	97,182	14,518
111-0000-342.10-45	Towing Admin Fees	90,669	60,200	64,272	(4,072)
111-0000-342.10-55	Booking Fee City of Vernon	43,515	25,200	69,882	(44,682)
111-0000-342.30-10	Meter Parking	302,065	381,300	323,873	57,427
111-0000-344.20-20	Residential Trash	-	-	11	(11)
111-0000-344.20-30	Valley Vista Admin Reimb	-	118,100	-	118,100
111-0000-344.20-40	Valley Vista Bulky Reimb	-	59,000	-	59,000
111-0000-345.10-70	IC Inspection	-	-	1,332	(1,332)
111-0000-346.10-00	Animal Various Services	1,088	900	886	14
111-0000-362.20-10	Lease Payment	175,650	425,900	194,654	231,246
111-0000-362.40-10	Parking Pilot Program	11,340	13,827	8,800	5,027
111-0000-395.10-00	Reimbursements	17,286	16,200	53,449	(37,249)
111-0000-395.10-05	Damage to City Property	83,220	35,300	66,214	(30,914)
111-0000-395.30-00	State Mandated Costs	-	14,800	82,065	(67,265)
111-0000-395.40-05	Staff Time P.D.	26,431	13,400	-	13,400
CHARGES FOR SERVICES TOTAL		1,003,851	1,351,427	1,079,091	272,336
PARKS AND RECREATION FEES					
111-0000-347.20-00	Sports Youth	6,590	21,700	13,533	8,167
111-0000-347.20-05	Splash Pad Fees	2,647	2,000	4,182	(2,182)
111-0000-347.25-00	Sports Adult	1,340	-	10,037	(10,037)
111-0000-347.30-00	Personnel Fees	34	2,000	267	1,733
111-0000-347.40-00	Pre-School	-	1,100	-	1,100
111-0000-347.50-00	Special Interest	43,530	6,100	53,456	(47,356)
111-0000-347.60-00	Excursions	-	1,000	-	1,000
111-0000-347.70-00	Facility Fees	4,222	14,800	95,493	(80,693)
111-0000-347.70-05	Passes	9,770	2,600	7,332	(4,732)
111-0000-347.90-00	Misc Revenue	6,030	-	2,547	(2,547)
PARKS AND RECREATION FEES TOTAL		74,162	51,300	186,848	(135,548)
FINES AND FORFEITURES					
111-0000-342.50-00	Evidence Forfeiture	-	-	10,237	(10,237)
111-0000-351.10-10	Citations	2,358,610	2,029,400	2,307,712	(278,312)
111-0000-351.10-30	Local Municipal Court	2,596	1,300	6,787	(5,487)
111-0000-351.30-00	Vehicle Code Fines	32,773	21,000	27,290	(6,290)
111-0000-380.05-00	Claims and Judgements	-	-	22,708	(22,708)
FINES AND FORFEITURES TOTAL		2,393,978	2,051,700	2,374,733	(323,033)

Revenues

GENERAL FUND CONTINUED		FY 2023 Actuals	FY 2024 Budget	FY 2024 As of June 30th	FY 2024 Unrealized
MISCELLANEOUS REVENUE					
111-0000-395.10-10	Employee Benefit Share	331	200	164	37
111-0000-392.40-05	Proceeds	13,825	-	-	-
111-0000-399.77-05	Special Events	17,560	17,200	22,107	(4,907)
111-0000-399.90-30	Cash Short/Over	(231)	-	98	(98)
111-0000-399.90-90	Miscellaneous Income	728,405	37,500	44,338	(6,838)
111-0000-399.90-92	NSF Fees	75	-	175	(175)
MISCELLANEOUS REVENUE TOTAL		759,964	54,900	66,882	(11,982)
INVESTMENT AND RENTAL INCOME					
111-0000-361.10-00	Interest Income	405,777	1,500,000	543,456	956,544
111-0000-362.10-00	Rents & Concessions	8,253	12,200	15,239	(3,039)
111-0000-362.20-15	Metro Transit Lease	30,000	33,500	25,000	8,500
111-0000-368.00-00	Unrlzed Gain/Loss Invest	(841,473)	-	(235,937)	235,937
INVESTMENT AND RENTAL INCOME TOTAL		(397,442)	1,545,700	347,759	1,197,941
TRANSFERS IN					
111-0000-391.10-00	Transfer In	-	-	203,000	(203,000)
111-0000-391.82-99	Fund Balance for ARPA Senior	-	1,755,800	-	1,755,800
111-0000-391.82-99	Transfer from Fund 122	-	100	-	100
111-0000-391.82-99	Transfer from Fund 210	-	141,500	-	141,500
111-0000-391.82-99	Transfer from Fund 216	-	7,662,700	-	7,662,700
111-0000-391.82-99	Transfer from Fund 217	-	1,578,300	-	1,578,300
111-0000-391.82-99	Transfer from Fund 219	-	1,648,400	-	1,648,400
111-0000-391.82-99	Transfer from Fund 220	-	1,285,600	-	1,285,600
111-0000-391.82-99	Transfer from Fund 221	-	1,629,500	-	1,629,500
111-0000-391.82-99	Transfer from Fund 222	-	669,800	-	669,800
111-0000-391.82-99	Transfer from Fund 224	-	46,300	-	46,300
111-0000-391.82-99	Transfer from Fund 225	-	166,300	-	166,300
111-0000-391.82-99	Transfer from Fund 226	-	57,200	-	57,200
111-0000-391.82-99	Transfer from Fund 227	-	58,900	-	58,900
111-0000-391.82-99	Transfer from Fund 229	-	10,100	-	10,100
111-0000-391.82-99	Transfer from Fund 232	-	13,000	-	13,000
111-0000-391.82-99	Transfer from Fund 239	-	62,400	-	62,400
111-0000-391.82-99	Transfer from Fund 275	-	28,900	-	28,900
111-0000-391.82-99	Transfer from Fund 535	-	101,100	-	101,100
111-0000-391.82-99	Transfer from Fund 681	-	255,200	-	255,200
111-0000-391.82-99	Transfer from Fund 741	-	256,300	-	256,300
111-0000-391.82-99	Transfer from Fund 745	-	3,804,000	-	3,804,000
111-0000-391.82-99	Fund Balance for CIP	-	-	-	-
TRANSFERS IN TOTAL		-	21,231,400	203,000	21,028,400
FRANCHISE FEE					
111-0000-318.10-00	Franchise Fee	2,596,333	1,467,400	1,524,181	(56,781)
FRANCHISE FEE TOTAL		2,596,333	1,467,400	1,524,181	(56,781)
TRANSIENT OCCUPANCY TAX					
111-0000-318.30-00	Transient Occupancy Tax	107,463	94,300	129,859	(35,559)
TRANSIENT OCCUPANCY TAX TOTAL		107,463	94,300	129,859	(35,559)
GENERAL FUND TOTAL		45,038,531	61,128,189	42,464,468	18,663,722

Revenues

	FY 2023 Actuals	FY 2024 Budget	FY 2024 As of June 30th	FY 2024 Unrealized
<u>SPECIAL REVENUE FUNDS</u>				
AMERICAN RESCUE PLAN ACT				
113-0000-331.55-00 American Rescue Plan	6,591,286	-	4,946,473	(4,946,473)
113-0000-361.10-00 Interest Income	-	-	467,950	(467,950)
CALL FOR PROJECTS - PACIFIC BLVD TOTAL	6,591,286	-	5,414,422	(5,414,422)
SPECIAL EVENTS CONTRIBUTIONS				
114-0000-361.10-00 Interest Income	1,351	100	4,682	(4,582)
114-0000-364.10-00 Special Event	50,256	500	3,024	(2,524)
114-0000-364.10-05 Prior Year Received	-	-	-	-
SPECIAL EVENTS CONTRIBUTIONS TOTAL	51,607	600	7,706	(7,106)
SPECIAL REVENUE DNA ID				
120-0000-355.20-05 County of L.A.	4,710	2,600	6,120	(3,520)
120-0000-355.20-10 Prior Year Received	-	-	-	-
120-0000-361.10-00 Interest Income	771	100	2,306	(2,206)
SPECIAL REVENUE DNA ID TOTAL	5,481	2,700	8,426	(5,726)
PREVENTION INTERVENTION				
122-0000-361.10-00 Interest Income	491	100	1,300	(1,200)
PREVENTION INTERVENTION TOTAL	491	100	1,300	(1,200)
GREENWAY LINEAR PARK PROJECT				
152-0000-334.71-00 Greenway Linear Park Proj	416,842	-	-	-
152-0000-361.10-00 Interest Income	-	-	10,512	(10,512)
GREENWAY LINEAR PARK PROJECT TOTAL	416,842	-	10,512	(10,512)
STATE GRANTS				
201-0000-370.71-00 ECRG	192,775	-	49,128	(49,128)
201-0000-361.10-00 Interest Income	-	-	1,586	(1,586)
STATE GRANTS TOTAL	192,775	-	49,128	(49,128)
CROSSWALK SAFETY				
202-0000-336.75-00 Crosswalk Safety	1,059,814	6,900	-	6,900
202-0000-361.10-00 Interest Income	196	-	-	-
CROSSWALK SAFETY TOTAL	1,060,010	6,900	-	6,900
MEASURE M				
210-0000-314.50-00 Measure M	1,089,866	1,099,200	1,004,493	94,707
210-0000-361.10-00 Interest Income	34,174	2,400	137,241	(134,841)
MEASURE M TOTAL	1,124,040	1,101,600	1,141,734	(40,134)

Revenues

SPECIAL REVENUE FUNDS CONTINUED	FY 2023 Actuals	FY 2024 Budget	FY 2024 As of June 30th	FY 2024 Unrealized
EMPLOYEES' RETIREMENT				
216-0000-311.10-10 Secured	3,412,476	3,309,800	3,616,319	(306,519)
216-0000-311.50-00 Home Owner Tax Relief	31,664	10,200	-	10,200
216-0000-311.60-00 Residual Tax	4,836,913	4,300,400	2,233,291	2,067,109
216-0000-319.10-00 Penalties & Interest Delq	17,849	25,300	-	25,300
216-0000-361.10-00 Interest Income	133,481	17,000	548,781	(531,781)
EMPLOYEES' RETIREMENT TOTAL	8,432,383	7,662,700	6,398,391	1,264,309
SALES TAX- TRANSIT PROPOSITION A				
219-0000-314.10-00 Prop A	1,549,141	1,548,000	1,430,347	117,653
219-0000-314.30-00 MTA Bus Passes	8,215	4,500	3,310	1,190
219-0000-340.10-00 Dial-A-Ride Services	1,170	1,200	1,015	185
219-0000-340.30-00 Fixed Route Fares	18,467	29,900	15,884	14,016
219-0000-340.40-00 National Transit Database	-	-	556,880	(556,880)
219-0000-361.10-00 Interest Income	9,229	800	50,397	(49,597)
219-0000-362.20-10 Lease Payment	-	-	-	-
219-0000-395.41-15 Fuel Reimbursement	65,792	64,000	81,907	(17,907)
SALES TAX- TRANSIT PROPOSITION A TOTAL	1,652,015	1,648,400	2,139,740	(491,340)
SALES TAX- TRANSIT PROPOSITION C				
220-0000-314.20-00 Prop C	1,284,968	1,284,100	1,186,439	97,661
220-0000-361.10-00 Interest Income	15,345	1,500	65,777	(64,277)
220-0000-395.41-15 Fuel Reimbursement	-	-	-	-
SALES TAX- TRANSIT PROPOSITION C TOTAL	1,300,314	1,285,600	1,252,216	33,384
STATE GASOLINE TAX				
221-0000-335.40-10 Fund 2105	311,489	308,900	331,956	(23,056)
221-0000-335.40-20 Fund 2106	183,610	181,100	193,479	(12,379)
221-0000-335.40-30 Fund 2107	424,508	364,300	449,332	(85,032)
221-0000-335.40-40 Fund 2107.5	7,500	7,700	7,500	200
221-0000-335.45-00 Road and Maint Rehab SB1	1,221,214	1,211,000	1,412,107	(201,107)
221-0000-335.50-00 Traffic Congestion Relief	445,974	449,600	497,768	(48,168)
221-0000-361.10-00 Interest Income	31,408	3,400	58,487	(55,087)
STATE GASOLINE TAX TOTAL	2,625,704	2,526,000	2,950,629	(424,629)
MEASURE R				
222-0000-340.65-05 Street Project	963,408	962,900	889,551	73,349
222-0000-340.65-10 Grant Reimbursements	205,122	-	372,556	(372,556)
222-0000-340.65-15 LACMTA Measure R	156,065	-	1,071,338	(1,071,338)
222-0000-361.10-00 Interest Income	8,894	1,400	54,145	(52,745)
222-0000-395.41-15 Fuel Reimbursement	-	-	-	-
MEASURE R TOTAL	1,333,490	964,300	2,387,590	(1,423,290)
OFFICE OF TRAFFIC & SAFETY				
224-0000-335.30-96 OTS STEP	35,103	40,300	33,847	6,453
224-0000-351.50-00 Vehicle Impound PT0703	4,095	4,300	3,829	471
224-0000-361.10-00 Interest Income	1,180	1,700	3,189	(1,489)
OFFICE OF TRAFFIC & SAFETY TOTAL	40,379	46,300	40,865	5,435

Revenues

SPECIAL REVENUE FUNDS CONTINUED		FY 2023 Actuals	FY 2024 Budget	FY 2024 As of June 30th	FY 2024 Unrealized
CAL COPS					
225-0000-335.30-10	Supplemental Law Enforcement	165,271	-	186,159	(186,159)
225-0000-361.10-00	Interest Income	1,893	200	15,183	(14,983)
225-0000-399.90-91	Miscellaneous Income	-	166,100	-	166,100
CAL COPS TOTAL		167,164	166,300	201,342	(35,042)
AIR QUALITY IMPROVEMENT TRUST					
226-0000-330.10-00	AB2766	8,420	56,800	71,669	(14,869)
226-0000-361.10-00	Interest Income	4,641	400	3,395	(2,995)
AIR QUALITY IMPROVEMENT TRUST TOTAL		13,061	57,200	75,065	(17,865)
OFFICE OF CRIMINAL JUSTICE					
227-0000-331.20-00	JAG 2017	-	58,900	-	58,900
227-0000-361.10-00	Interest Income	-	-	0	(0)
OFFICE OF CRIMINAL JUSTICE TOTAL		-	58,900	0	58,900
POLICE FORFEITURE					
229-0000-352.20-00	Treasury Fed Asset	-	10,100	909,101	(899,001)
229-0000-361.10-00	Interest Income	-	-	26,542	(26,542)
POLICE FORFEITURE TOTAL		-	10,100	935,644	(925,544)
HOMELAND SECURITY FUND					
230-0000-335.30-70	Entitlement Revenue	19,185	-	155,628	(155,628)
230-0000-361.10-00	Interest Income	-	-	2,580	(2,580)
HOMELAND SECURITY FUND TOTAL		19,185	-	158,208	(158,208)
ART IN PUBLIC PLACES					
232-0000-318.50-00	Art In Pblc Place Assessment	20,252	12,900	5,965	6,935
232-0000-361.10-00	Interest Income	1,322	100	3	97
ART IN PUBLIC PLACES TOTAL		21,573	13,000	5,968	7,032
BULLETPROOF VEST GRANT					
233-0000-331.10-30	Bullet Proof Vest	-	-	7,066	(7,066)
BULLETPROOF VEST GRANT TOTAL		-	-	7,066	(7,066)
COMMUNITY DEVELOPMENT BLOCK GRANT					
239-0000-331.40-10	HCDA	220,397	510,500	2,249,936	(1,739,436)
239-0000-361.10-00	Interest Income	-	-	-	-
239-0000-399.90-91	Miscellaneous Income	-	100	-	100
COMMUNITY DEVELOPMENT BLOCK GRANT TO		220,397	510,600	2,249,936	(1,739,336)
CALHOME					
241-0000-334.30-00	HOME	198,560	-	-	-
241-0000-334.60-20	Home Loan Payment	-	-	640	(640)
TOTAL		198,560	-	640	(640)
HUD HOME PROGRAM					
242-0000-331.30-00	County Grant	-	27,700	930,849	(903,149)
242-0000-361.10-00	Interest Income	19,481	1,200	52,640	(51,440)
HUD HOME PROGRAM TOTAL		19,481	28,900	983,489	(954,589)

Revenues

SPECIAL REVENUE FUNDS CONTINUED	FY 2023 Actuals	FY 2024 Budget	FY 2024 As of June 30th	FY 2024 Unrealized
SOLID WASTE RECYCLE GRANT				
287-0000-334.10-00 Beverage Container Grant	13,752	15,000	159,729	(144,729)
287-0000-334.20-00 Used Oil Recycling Grant	8,518	8,500	7,758	742
287-0000-361.10-00 Interest Income	2,221	100	8,975	(8,875)
SOLID WASTE RECYCLE GRANT TOTAL	24,491	23,600	176,462	(152,862)
PED/BIKE PATH				
334-0000-334.30-00 TDA/Bike Path	-	63,100	209,281	(146,181)
334-0000-361.10-00 Interest Income	-	-	6,659	(6,659)
PED/BIKE PATH TOTAL	-	63,100	215,940	(152,840)
PUBLIC FINANCING AUTHORITY				
475-0000-361.10-00 Interest Income	67,457	2,900	185,051	(182,151)
475-0000-391.80-25 Merged Redev Debt Svc	2,448,061	-	-	-
PUBLIC FINANCING AUTHORITY TOTAL	2,515,518	2,900	185,051	(182,151)
STREET LIGHT & LANDSCAPE ASSESSMENT				
535-0000-311.30-30 Measure L	1,977,723	1,888,900	2,010,019	(121,119)
535-0000-319.20-00 Penalties & Del Measure L	16,758	-	-	-
535-0000-361.10-00 Interest Income	6,117	200	-	200
STREET LIGHT & LANDSCAPE ASSESSMENT TC	2,000,599	1,889,100	2,010,019	(120,919)
SPECIAL REVENUES GROUP TOTAL	30,026,844	18,068,900	29,007,489	(23,050,622)

Revenues

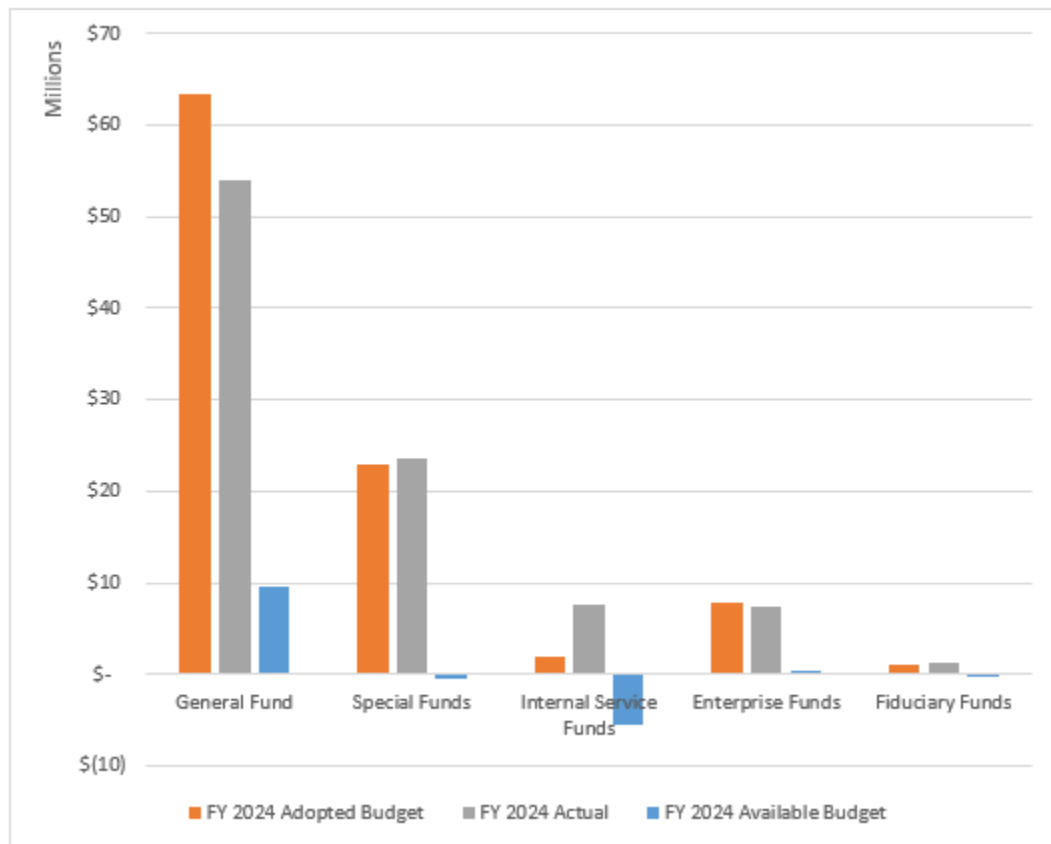
ENTERPRISE FUNDS	FY 2023 Actuals	FY 2024 Budget	FY 2024 As of June 30th	FY 2024 Unrealized
SEWER MAINTENANCE				
283-0000-344.30-00 Sewer Maintenance	271,141	258,300	266,010	(7,710)
283-0000-361.10-00 Interest Income	9,010	1,300	26,397	(25,097)
283-0000-399.90-90	-	-	621	(621)
SEWER MAINTENANCE TOTAL	280,150	259,600	293,028	(32,807)
SOLID WASTE MANAGEMENT				
285-0000-334.10-00 Beverage Container Grant	-	-	-	-
285-0000-344.20-10 AB 939 Fees	114,233	187,000	132,460	54,540
285-0000-344.20-30 UPW Admin Reimb	-	-	-	-
285-0000-361.10-00 Interest Income	12,753	1,400	44,984	(43,584)
285-0000-399.90-90 Miscellaneous Income	-	-	-	-
SOLID WASTE MANAGEMENT TOTAL	126,986	188,400	177,444	10,956
WATER				
681-0000-322.55-05 Dispensary Fee	23,450	28,400	9,335	19,065
681-0000-345.10-10 Water	5,025,413	4,623,500	5,218,320	(594,820)
681-0000-345.10-20 Meter Services	69	-	(106)	106
681-0000-345.10-40 Delinquent Charges	12,530	6,800	36,505	(29,705)
681-0000-345.10-60 Meter Recalibration	-	-	-	-
681-0000-361.10-00 Interest Income	13,304	2,900	29,298	(26,398)
681-0000-395.10-05 Damage to City Property	-	-	-	-
681-0000-399.10-10 Reimbursements	15,896	6,800	37,209	(30,409)
681-0000-399.10-20 Stand By Charges	19,978	22,300	21,575	725
681-0000-399.10-35 Lease Payments	-	-	-	-
681-0000-399.90-90 Miscellaneous Revenue	5,728	-	2,268	(2,268)
WATER TOTAL	5,116,368	4,690,700	5,354,404	(663,704)
ENTERPRISE FUND GROUP TOTAL	5,523,505	5,138,700	5,824,876	(685,555)

Revenues

INTERNAL SERVICE FUNDS		FY 2023 Actuals	FY 2024 Budget	FY 2024 As of June 30th	FY 2024 Unrealized
OTHER POST-EMPLOYMENT BENEFITS					
217-0000-361.10-00	Interest Income	4,532	100	6,296	(6,196)
217-0000-391.10-05	Pension Tax	431	2,000	256,378	(254,378)
217-0000-391.10-10	General Fund	1,652,617	1,467,900	1,730,555	(262,655)
217-0000-391.20-10	Water	29,553	36,700	21,365	15,335
217-0000-391.20-20	Sewer	321	2,100	-	2,100
217-0000-391.20-30	Solid Waste	321	1,000	-	1,000
217-0000-391.40-10	Prop C Sales Tax	7,111	16,700	-	16,700
217-0000-391.40-20	Prop A Sales Tax	3,734	5,300	-	5,300
217-0000-391.40-22	Measure R	1,700	2,900	-	2,900
217-0000-391.40-30	Gas Tax	80,757	32,000	85,459	(53,459)
217-0000-391.65-40	Street Light Assessment	7,682	7,600	21,365	(13,765)
217-0000-391.81-20	Successor Agency	5,502	4,000	21,365	(17,365)
217-0000-395.10-00	Reimbursements	65	-	308	(308)
OTHER POST-EMPLOYMENT BENEFITS TOTAL		1,794,324	1,578,300	2,143,091	(564,791)
FLEET MAINTENANCE					
741-0000-361.10-00	Interest Income	6,192	100	7,507	(7,407)
741-0000-391.10-10	General Fund	1,352,339	788,100	970,454	(182,354)
741-0000-399.90-90	Miscellaneous Revenue	-	-	142	(142)
FLEET MAINTENANCE TOTAL		1,358,531	788,200	978,104	(189,904)
RISK MANAGEMENT					
745-0000-361.10-00	Interest Income	15,134	1,100	20,607	(19,507)
745-0000-391.10-05	Pension Tax	673	11,700	-	11,700
745-0000-391.10-10	General Fund	3,942,751	3,328,900	5,432,470	(2,103,570)
745-0000-391.20-10	Water	73,985	386,200	97,081	289,119
745-0000-391.20-20	Sewer	1,368	29,500	1,051	28,449
745-0000-391.20-30	Solid Waste	1,000	3,400	1,051	2,349
745-0000-391.40-10	Prop C Sales Tax	10,512	16,100	-	16,100
745-0000-391.40-20	Prop A Sales Tax	1,807	2,800	-	2,800
745-0000-391.40-22	Measure R	963	1,500	-	1,500
745-0000-391.40-30	Gas Tax	10,796	16,500	-	16,500
745-0000-391.65-40	Street Light Assessment	2,582	4,000	-	4,000
745-0000-391.81-20	Successor Agency	1,347	2,100	-	2,100
745-0000-395.10-00	Reimbursements	29,249	200	214,542	(214,342)
RISK MANAGEMENT TOTAL		4,092,168	3,804,000	5,766,802	(1,962,802)
INTERNAL FUND GROUP TOTAL		7,245,023	6,170,500	8,887,997	(2,717,497)
FIDUCIARY FUNDS		FY 2023 Actuals	FY 2024 Budget	FY 2024 As of June 30th	FY 2024 Unrealized
SUCCESSOR AGENCY					
275-0000-312.50-05	RPTTF ALLOCATION	1,124,546	1,087,000	1,095,294	(8,294)
275-0000-361.10-00	Interest Income	95	-	36,856	(36,856)
SUCCESSOR AGENCY TOTAL		1,124,641	1,087,000	1,132,150	(45,150)
CAPITAL FUNDS		FY 2023 Actuals	FY 2024 Budget	FY 2024 As of June 30th	FY 2024 Unrealized
CITYWIDE CIP					
787-0000-391.10-12	Transfer from other funds	12,285,930	-	12,033,273	(12,033,273)
787-0000-361.10-00	Interest Income	-	-	78,760	(78,760)
CITYWIDE CIP TOTAL		12,285,930	-	12,112,033	(12,112,033)

Expenditures

Expenditures	FY 2024 Adopted	FY 2024 As of June 30th	FY 2024 Remaining Budget
General Fund	\$ 63,431,729	\$ 53,896,803	\$ 9,534,926
Special Funds	22,966,290	23,552,773	(586,483)
Internal Service Funds	1,997,300	7,600,304	(5,603,004)
Enterprise Funds	7,890,079	7,397,531	492,548
Fiduciary Funds	1,043,800	1,269,905	(226,105)
Capital Fund	17,894,552	10,005,184	7,889,368
Total	\$ 115,223,750	\$ 103,722,500	\$ 11,501,250



FY 2024 Adopted Expenditure Budget: \$115,223,750

FY 2024 Expenditures: \$103,722,500



City Council

Mission Statement

Dedicated to improving the quality of life for the residents of our community, in an environment of excellence, with financial integrity, and with mindfulness of the impact on our taxpayers.

Departmental Oversight

- City Attorney
- City Manager
- Boards & Commissions

Responsibilities

The Council makes policy determinations, approves agreements & contracts, adopts ordinances, resolutions (local laws) & regulations, and authorizes all expenditures of City funds. In addition, the City Council reviews and adopts an annual City Budget.

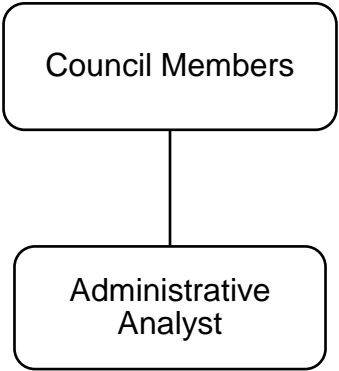
Major Accomplishments 2022-23

- ❖ Led efforts to provide the same level of municipal services to residents through the Covid-19 pandemic
- ❖ Enacted monthly senior voucher program to assist residents during the Covid-19 pandemic
- ❖ Enacted Citywide Wi-Fi program for residents of Huntington Park
- ❖ Hosted several food drives for residents during the Covid-19 pandemic
- ❖ Successfully brought back the Huntington Park Holiday Parade after the Covid-19 pandemic
- ❖ Successfully brought back the “Haunt”ington Park Halloween event for City residents
- ❖ Enacted an Education Compact with LAUSD to assist City students with various resources

Expected Outcomes 2023-24

- ❖ Continue monthly senior voucher program to assist post Covid-19 pandemic
- ❖ Continue to provide exceptional municipal services to the residents of the City of Huntington Park while enjoying a balanced budget.
- ❖ Continue to implement safety measures at City Hall and other city facilities that will serve to create a welcoming and secure atmosphere for employees and guests alike.

Organizational Chart by Position



City Council

<u>Expenditure/Expense Classification</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
<i>Salaries & Benefits</i>			
Salaries Permanent/Full Time	140,200	147,727	(7,527)
Additional Pay	2,700	2,715	(15)
Allowances	800	729	71
Sick Leave Buy Back	4,300	1,577	2,723
PARS/PERS Retirement	21,900	32,576	(10,676)
CalPERS Unfunded Liability	-	37,923	(37,923)
Fringe Benefits	100,500	73,663	26,837
Medicare	2,100	2,255	(155)
Salary & Benefits Total	272,500	299,165	(26,665)
<i>Maintenance & Operations</i>			
Community Outreach/Materials	40,000	25,913	14,087
Council Meeting Expenses	20,088	16,001	4,087
Material and Supplies	14,512	3,833	10,679
Membership and Dues	1,000	124	876
Professional Development	26,000	20,659	5,341
Maintenance & Operations Total	101,600	66,532	35,068
<i>Internal Service Charges</i>			
Workers' Comp & General Liability	-	74,677	(74,677)
Internal Service Charges Total	-	74,677	(74,677)
Total Expenditures/Expenses	374,100	440,374	(66,274)

TOTAL BY FUND

<u>FUND TITLE</u>	<u>FY 2024 ADOPTED</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
111- General Fund	374,100	402,451	(28,351)
216- Employees Retirement	-	37,923	(37,923)
227- Office of Criminal Justice	-	-	-
	374,100	440,374	(66,274)



City Manager

Mission Statement

To oversee all quality-of-life aspects for the City of Huntington Park residents with professional public administration that is responsive, effective, and efficient and spearheading the implementation and application of City Council policies and directives through the delivery of high-quality municipal services through department managers and staff.

Departmental Oversight

- City Clerk
- Community Development
- Finance
- Human Resources
- Parks & Recreation
- Police
- Public Works
- Communications and Community Relations

Responsibilities

The City Manager oversees the general operations of the various city departments. The City Manager identifies, promotes, and practices a high standard of ethics and values and proactively provides guidance and expertise to the City Council on issues and matters of importance to the City's operations. The City Manager provides information in a timely and consistent manner by updating and adding information to the City's website and social media platforms to better disseminate information to the community. The City Manager also identifies opportunities for increased and improved organizational efficiencies.

Major Accomplishments 2022-23

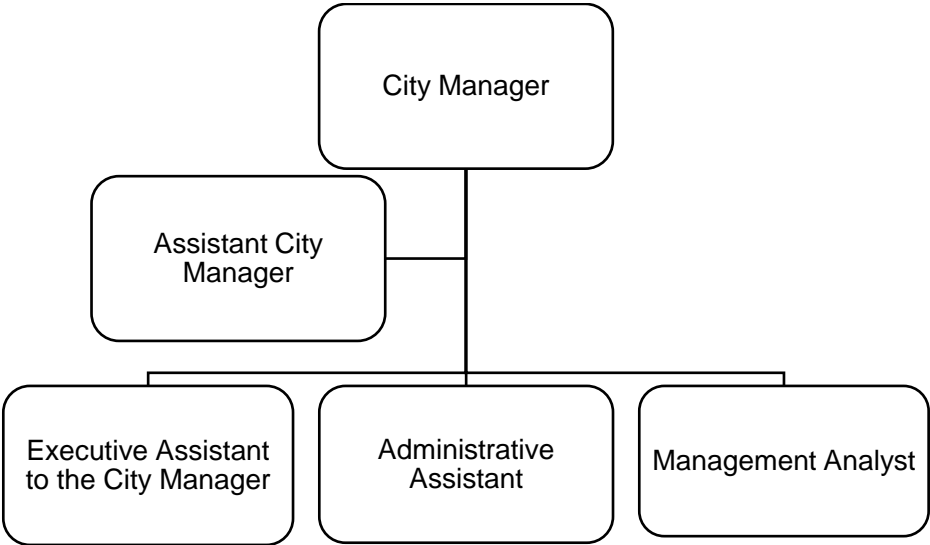
- ❖ Successfully oversaw efforts to stabilize and maintain the same level of municipal services during the Covid -19 pandemic
- ❖ Successfully restructured the Police Department to enhance operational efficiency, oversight, and accountability across all ranks.
- ❖ Added a new Captain to provide more robust command-level support to the Chief of Police.
- ❖ Restructured and rebuilt the Finance Department to improve financial planning and analysis, financial reporting, increased accountability, enhanced compliance, and cost savings.
- ❖ Improved quality control and oversight of city personnel and operations by adding middle-to-upper managers to multiple departments, including a Human Resources Supervisor, Code Enforcement Manager, Project Manager, Finance Manager, and Fleet-Street Manager.
- ❖ Led the development and opening of a new Target retail store in previously blighted area
- ❖ Successfully negotiated and enacted new Memorandum of Understanding (MOU) with City represented employees
- ❖ Established new Department of Communications and Community Relations
- ❖ Successfully recruited new Director of Community Development
- ❖ Successfully recruited new Interim Finance Director

Expected Outcomes 2023-24

- ❖ Continue efforts to open of new Farmer Boys restaurant in previously blighted area
- ❖ Continue efforts to open new Raising Cane restaurant in previously blighted area
- ❖ Continue efforts to open new Ross development on Pacific Blvd.
- ❖ Implement Tyler Munis management software system for all City Departments
- ❖ Recruit permanent Finance Director
- ❖ Enact balance budget for Fiscal Year 2023-24
- ❖ Develop Comprehensive and Robust Administrative Policies and Procedures
- ❖ Update the Employer-Employee Rules and Regulations
- ❖ Update the Civil Service Rules

City Manager

Organizational Chart by Position



City Manager

<u>Expenditure/Expense Classification</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
<u>Salaries & Benefits</u>			
Salaries Permanent/Full Time	444,200	383,043	61,157
Salaries Temporary/Part Time	-	437	(437)
Additional Pay	2,700	5,793	(3,093)
Allowances & Stipends	6,000	6,036	(36)
Holiday Pay	-	854	(854)
Sick Leave Buy Back	9,100	7,309	1,791
Payout	20,500	13,760	6,740
PARS/PERS Retirement	54,100	31,138	22,962
CalPERS Unfunded Liability	-	128,632	(128,632)
Fringe Benefits	89,800	49,785	40,016
Medicare	6,600	6,529	71
City Paid Deferred Compensation	23,800	21,651	2,149
Salary & Benefits Total	656,800	654,968	1,832
<u>Maintenance & Operations</u>			
Equipment Lease	963,240	15,121	948,119
Legal Services	760,000	447,844	312,156
Holiday Parade	10,500	21,596	(11,096)
Material and Supplies	5,700	5,613	87
Membership and Dues	71,600	37,533	34,067
Professional Development	10,000	4,170	5,830
Professional/Contractual Services	250,000	68,743	181,257
Public Events	3,000	1,690	1,310
Maintenance & Operations Total	2,074,040	602,309	1,471,731
<u>Internal Service Charges</u>			
Workers' Comp & General Liability	-	143,494	(143,494)
Internal Service Charges Total	-	143,494	(143,494)
<u>Capital Outlay</u>			
Equipment	8,222	8,221	1
Capital Outlay Total	8,222	8,221	1
Total Expenditures/Expenses	2,739,062	1,408,992	1,330,070

TOTAL BY FUND

<u>FUND TITLE</u>	<u>FY 2024 ADOPTED</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
111- General fund	2,739,062	1,058,463	1,680,599
216- Employees Retirement	-	142,058	(142,058)
219- Sales Tax-Transit Proposition A	-	13,425	(13,425)
220- Sales Tax-Transit Proposition C	-	13,425	(13,425)
222- Measure R	-	13,425	(13,425)
275- Successor Agency	-	74,081	(74,081)
283- Sewer Maintenance	-	13,425	(13,425)
285- Solid Waste Management	-	13,425	(13,425)
535- Street Light and Landscape	-	26,851	(26,851)
681- Water	-	40,276	(40,276)
745- Risk Management	-	26,851	(26,851)
746- Employee Benefit Fund	-	(26,715)	26,715
	2,739,062	1,408,992	1,330,070



City Clerk

Mission Statement

To oversee and administer democratic processes such as elections, access to city records, and all legislative actions for residents of Huntington Park, ensuring transparency to the public.

Responsibilities

- Elections Official
- Local Legislation Auditor
- Municipal Officer
- Political Reform Filing Officer
- Records & Archives
- Public Inquiries & Relationships

Department Responsibilities

The City Clerk is the local official who administers democratic processes such as elections, access to city records, and all legislative actions ensuring transparency to the public. The City Clerk acts as a compliance officer for federal, state, and local statutes including the Political Reform Act, the Brown Act, and the Public Records Act. The City Clerk manages public inquiries and relationships and arranges ceremonial and official functions.

Accomplishments in FY 2022-23

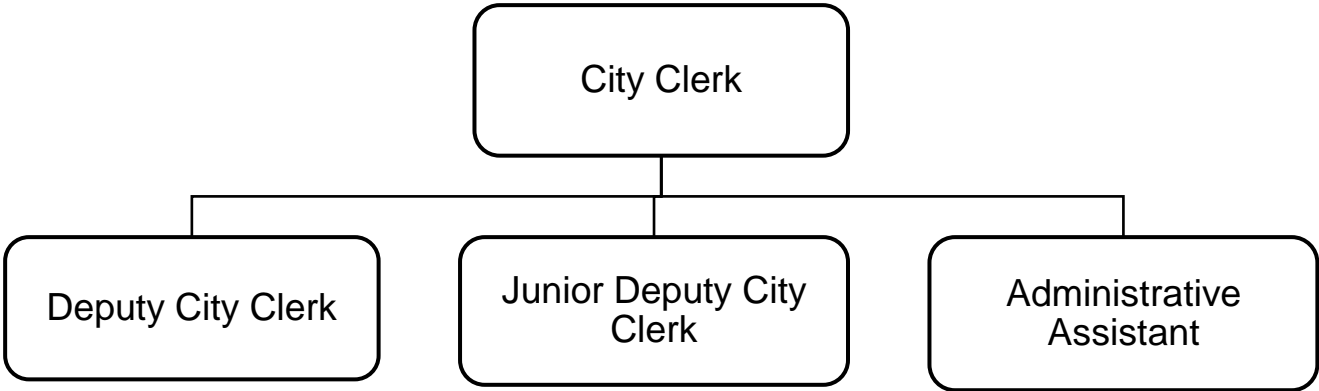
- ❖ Adoption of new Records Retention Schedule
- ❖ Achieved professional designation as Certified Municipal Clerk governed by City Clerk Association of California
- ❖ Recovered \$45,000 in property damages to repair and replace damaged city infrastructure
- ❖ Facilitation of upgrade to City Council Chamber audio visual system
- ❖ Execute consolidation and oversight of Statewide Direct Primary Election
- ❖ Implemented the utilization of DocuSign for expeditious routing of vital documents and contracts
- ❖ Implemented the utilization of Zoom videoconferencing option to increase transparency and participation in City Council meetings and all other Brown Act body meetings
- ❖ Risk Management Certification
- ❖ Active Board Member on Independent Risk Management Authority

Goals and Objective in FY 2023-24

- ❖ Coordinate closely with all departments to ensure records retention schedule is being followed and coordinate annual document purging events
- ❖ Completion of Risk Management Certification process
- ❖ Continue close coordination with all departments related to agenda management and timely submission of staff reports
- ❖ Coordinate with Information Technology staff to execute audio visual improvements in City Council Chambers
- ❖ Coordinate closely with executive team in preparation of 2024 election cycle
- ❖ Hiring of Jr. Deputy City Clerk
- ❖ Obtain Notary Commission both City Clerk staff
- ❖ Passport Services and Training
- ❖ Continue staff professional development in Pursuit of Clerk Designation

City Clerk

Organizational Chart by Position



City Clerk

<u>Expenditure/Expense Classification</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
<i>Salaries & Benefits</i>			
Salaries Permanent/Full Time	248,200	177,708	70,492
Additional Pay	8,100	2,715	5,385
Overtime	-	454	(454)
Payout	7,000	4,097	2,903
Sick Leave/Vacation Buy Back	4,700	2,957	1,743
PARS/PERS Retirement	20,500	12,472	8,028
CalPERS Unfunded Liability	-	42,023	(42,023)
Fringe Benefits	58,900	18,273	40,627
Medicare	3,800	2,999	801
Salary & Benefits Total	351,200	263,698	87,502
<i>Maintenance & Operations</i>			
Advertising & Publication	9,700	8,316	1,384
Material and Supplies	148,200	821	147,379
Membership and Dues	1,400	980	420
Municipal Election	153,000	38,380	114,620
Professional Development	7,750	-	7,750
Professional/Contractual Services	72,700	58,100	14,600
Maintenance & Operations Total	392,750	106,596	286,154
<i>Internal Service Charges</i>			
Workers' Comp & General Liability	-	60,356	(60,356)
Internal Service Charges Total	-	60,356	(60,356)
<i>Capital Outlay</i>			
Equipment	224	113	111
Capital Outlay Total	224	113	111
Total Expenditures/Expenses	744,174	430,763	313,411

TOTAL BY FUND

<u>FUND TITLE</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
111- General Fund	744,174	388,740	355,434
216- Employees Retirement	-	42,023	(42,023)
	<u>744,174</u>	<u>430,763</u>	<u>313,411</u>



Communications & Community Relations

Mission Statement

To inform the public in a timely and concise manner about city issues, programs, meetings, and services to enhance their awareness, understanding, interest, involvement, and provide innovative and creative communications solutions to promote the City's initiatives, and overall mission.

Departmental Oversight

- Monthly Electronic Newsletter
- City's Facebook Social Media page
- City's Instagram Social Media page
- City's Twitter Social Media page
- Media Consulting Program
- City's Portal Website
- Art Walk Annual Festival
- State of the City Program
- Marketing Campaign Programs
- Planning and Implementation of Special Programs and Activities Designed by the Administration and City Council

Responsibilities

Communications advances the City's strategic vision to help position the City as a thriving, healthy, smart, and innovative community. Our goal is to create an internal public relations agency that serves each of the City's businesses through media strategy and response, marketing, graphic design, print production, social media, web management, and video production. The Department also provides support to Council and other departments with the planning, and implementation of activities and programs.

Major Accomplishments 2022-2023

- ❖ Successfully Coordinated the First Annual Art Walk Festival.
- ❖ Successfully Coordinated the 2022 State of the City Event.
- ❖ Successfully Coordinated Two Job Fairs and Two Workshops (Interviewing Skills and How to Build A Resume) for the Residents.
- ❖ Successfully Coordinated, In Conjunction with the Police Department, Two Spay and Neuter Events and a Free Dogs and Cats Vaccination Event.
- ❖ Successfully Coordinated the First Health Fair – Environmental Justice and Education
- ❖ Successfully Coordinated, In Conjunction with the Mexican American Opportunity Foundation, the First GET UP! GET MOVING! Health Fair.
- ❖ In Conjunction with METRO, we Successfully Coordinated a Workshop for Residents to Provide Feedback on a 710 Freeway related project.
- ❖ Successfully Launched the Monthly Electronic Newsletter.
- ❖ Provided Support to Coordinate Food Distributions.
- ❖ Coordinated, In Conjunction with Community Development, Different Public Review Workshops for the Environmental Justice and Housing Elements.
- ❖ Coordinated, In Conjunction with Community Development and the City Attorney's Office, a Public Engagement Campaign to Provide Feedback and Comments for the Environmental Justice and Housing Elements.
- ❖ Created and Coordinated the Meetings of the Environmental Advisory Committee, as dictated by the Attorney's General Office, to provide guidance and community feedback in the development of the Environmental Justice Element.

Communications & Community Relations

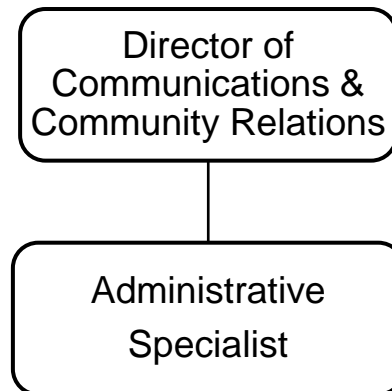
- ❖ Coordinated, In Conjunction with City's Departments and City Council, the Distribution of Turkeys and Thanksgiving's Dinner Groceries to the Residents of the City.
- ❖ Coordinated, In Conjunction with City's Departments and the Office of Speaker Rendon, the Distribution of Turkeys and Thanksgiving Dinner Groceries.
- ❖ Provided Support to City's Departments to Promote the following Events: PD National Night Out (August 2nd, 2022), Community Clean-Up (September 24th, 2022), National Coffee with a Cop Day (October 5th, 2022), Haunting'ton Park Halloween 2022 (October 31st, 2022), Veterans Day (November 10th, 2022), Holiday Tree Lighting (December 5th, 2022), 2022 Mayor's Holiday Decorating Contest (December 15th, 2022), Veteran's Brunch (February 25th, 2023).
- ❖ Provided Support to the Committees that Successfully Organized the 71st Annual Huntington Park Holiday Parade 2022 (December 10th, 2022).

Expected Outcomes 2022-2023

- ❖ Continue to provide support to all City's Departments with the promotion and advertising of their special events and activities.
- ❖ Continue to run a pro-active, educational, inventive, and creative advertising and public relations program that includes:
 - Publicize and advertise the City of Huntington Park's resources, initiatives, programs, and services.
 - Support city programs and services via marketing and communications.
 - Increase community involvement and collaboration.
 - Improve the representation of the City of Huntington Park.
 - Promote and coordinate special events.
 - Develop programs for the web, social, and digital media.
 - Develop a proactive public relation strategy.
- ❖ **Communications and Community Relations Department Future Goals**
 - Continue to provide support to all City's Departments with the promotion and advertising of their special events and activities.
 - Continue to run a pro-active, educational, inventive, and creative advertising and public relations program.
 - Provide a Legislative Report after every City Council meeting.
 - Create a Printed or Electronic Quarterly Magazine/Brochure.
 - Launch a Campaign to Promote/Create City Branding and City Identities.
 - Design logos or slogans that could be used to create – coffee mugs, reusable shopping bags, hats, hoodies, shirts for community engagement.
 - Discuss the possibility to create a public not-for profit "Merch Store".
 - Update the Information Included in the City's Website.
 - Launch a Marketing Campaign to Promote the City's Portal.
 - Discuss the Possibility to Launch a City's Podcast.
 - Produce short videos to advertise and promote main City's activities.
 - Coordinate the Acquisition of Electronic and Audiovisual Equipment for Conference Rooms and Special Events.
 - Acquire the Necessary Equipment to create better posters/flyers and edit videos.
 - Acquire a Drone.
 - Acquire a Bigger City Logo Backdrop and other related equipment.

Communications & Community Relations

Organizational Chart by Position



Communications & Community Relations

<u>Expenditure/Expense Classification</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
<u>Salaries & Benefits</u>			
Salaries Permanent/Full Time	197,500	196,219	1,281
Additional Pay	2,700	2,715	(15)
Allowances	800	729	71
Overtime	2,500	558	1,942
Payout	-	2,915	(2,915)
Sick Leave/Vacation Buy Back	5,000	4,416	584
PARS/PERS Retirement	16,100	16,137	(37)
CalPers Unfunded Liability	-	37,924	(37,924)
Fringe Benefits	35,900	21,646	14,254
Medicare	3,000	3,053	(53)
Salary & Benefits Total	263,500	286,312	(22,812)
<u>Maintenance & Operations</u>			
Art Walk on Pacific	60,000	44,537	15,463
Community Outreach	55,000	10,148	44,852
Material and Supplies	2,500	1,920	581
Professional Development	1,700	290	1,410
Professional/Contractual Services	190,000	100,790	89,210
Performing Arts at Parks	10,000	5,667	4,333
Spay/Neuter Program	20,000	872	19,128
Maintenance & Operations Total	339,200	164,223	174,977
<u>Capital Outlay</u>			
Equipment	10,000	3,849	6,151
Capital Outlay Total	10,000	3,849	6,151
Total Expenditures/Expenses	612,700	454,384	158,316

TOTAL BY FUND

<u>FUND TITLE</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
111- General Fund	612,700	416,460	196,240
216- Employees Retirement	-	37,924	(37,924)
	612,700	454,384	158,316



Community Development

Planning & Building Divisions

Mission Statement

To provide comprehensive municipal services that implements a comprehensive general plan within the city's corporate boundaries to the standards and expectations set forth by the City Council. Process all project and building permits. With 3 full-time planners and 1 part-time staff members in the Planning Division and 5 contractual staff in the Building Division within the Community Development Department to provide quality community service and improve the quality of life in the City of Huntington Park.

Departmental Oversight

- General Plan Development
- Land Use Zoning Implementation
- Specific Plan Implementation
- Zoning Project Entitlements
- Environmental Reviews
- Planning Grants
- Pre-Construction Consultation
- Plan Check Services
- Inspection Services
- Community Event Permits
- Business License Clearance
- Customer Service

Responsibilities

Development Guidance – Provide development standard consultation with applicants, property owners, architects, consultants, and general members of the public.

Zoning Entitlements – Process development permits, conditional use permits, subdivisions, and other land use permits that require Planning Commission approval with findings and justifications.

Community Permits – Process resident and business owner permits for special events, temporary uses, fireworks, yard sales, etc.

Long Range Planning – Work with the community, city and state officials, and planning consultants to develop general plan updates and the creation of specific plans and special districts for the proper guidance and development of the city.

Planning Grants – Apply for and implement various planning and transportation grants.

Building Permits – Process and review applications and plans for construction to ensure structural stability and proper minimum/maximum design to be compliant with the zoning and building codes.

Building Inspections – Provide inspection services for the monitoring and evaluation of construction methods and requirements for safety and code compliance purposes. Identify any violations and/or corrections.

Business Zoning Clearances – Ensure that a proposed use is allowed per the underlying zone and appropriate for the property and/or unit the applicant plans to occupy.

Customer Service – Provide customer service through the public counter, emails, and phone for property, zoning, and project inquiries through research, guidance and coordination with other departments when not Planning or Building & Safety, and provide the most accurate information available in an expedited and reliable manner.

Major Accomplishments 2022-2023

- ❖ Completion of WSAB TOD Strategic Implementation Plan with Eco-Rapid for the Matching Grant of \$81,111 from Metro (currently in process to close out last invoice and reimbursement.)
- ❖ Awarded a first round Equitable Community Revitalization Grant from the Department of Toxic Substances Control (DTSC) for \$290,000 to conduct a City Wide Assessment, a prequel to rounds two and three.
- ❖ Approved plans for new **Farmer Boys** at the new Target Center
- ❖ Approved plans for a new **Starbucks** at Florence and Salt Lake
- ❖ Approved Plans for **Ross** Department Store on Pacific Boulevard
- ❖ Approved Plans for **Community of Friends** senior housing on State Street
- ❖ Created new procedures for Minor Conditional Use Permits

Community Development

- ❖ Created new procedures for Transfers of Conditional Use Permits
- ❖ Created new procedures and application forms for Sidewalk Vendors
- ❖ Hired four (4) new permanent Planning Division staff members (Associate Planner, Assistant Planner, Planning Intern, and Administrative Assistant)
- ❖ On time submission of the General Plan Annual Report to HCD and OPR
- ❖ On time submission of the annual Housing Element Update Report to HCD and OPR
- ❖ Building Division Projects Processed (976+):
 - 574 Plan Checks (\$525,602)
 - 976 Permits (\$720,517)
 - 1,598 Inspections
 - 1,289 Visitors
 - Hired a new staff including Building Official, Lead Building Technician and Building Technician
 - Revamped plan check procedures and filing systems creating an organized and efficient counter to improve customer service at the counter and assist planning department
 - Improve the wait time for plan check processing and pick up
 - Put in place new financial and status reports for revenue analysis and updated report for permits/plan check/visitors/inspections for regular updates
- ❖ Planning Division Projects Processed (685 plus visitors):
 - 171 Business Licenses
 - 3 Conditional Use Permits (CUPs)
 - 4 CUP Transfers
 - 2 Development Permits
 - 25 Film Permits
 - 11 Home Enterprise Permits
 - 114 Minor Development Permits (MDPs)
 - 306 Miscellaneous Permits
 - 6 Preliminary Reviews
 - 26 Sign Design Reviews
 - 17 Special Event Permits
 - 2,044 Visitors

Preliminary Goals 2023-2024

- ❖ Continue working towards the adoption and certification of the 2021-2029 Housing Element, Safety Element, and Environmental Justice Element.
- ❖ Bring approved major retail projects on-line with the new Starbucks coffee shop at Florence and Salt Lake, and the new Raising Cane's restaurant on Slauson Avenue.
- ❖ Initiate the electronic permitting system for plan checking, permit issuances, and inspection reports.
- ❖ Apply for second round for Investigation Phase of the ECRG program from DTSC for environmental clean-up of the parks.

Community Development

Housing Division

Mission Statement

To provide public services and programs that are beneficial to the residents by providing the resources for a safe and sanitary home. The Division currently has 5 housing programs to assist with rent, house rehabilitation, and homeownership.

Division Oversight

- CalHome Fund
- HOME Fund
- CDBG Fund
- CDBG-CV Fund
- HOME ARP Fund

Responsibilities

- 1) CalHome Fund**
 - Owner Occupied Rehabilitation Program is a loan of up to \$100,000, with simple interest at 3% to rehabilitate residents' homes.
 - First Time Home Buyer Program is a loan of up to \$100,000, with simple interest at 3% to assist first-time home buyers with the down payment.
- 2) HOME Fund**
 - Home Repair Program to provide up to \$25,000 monetary assistance to homeowners for eligible home rehabilitation improvements.
 - First Time Home Buyer Program to provide up to \$100,000 monetary assistance to income-qualifying, creditworthy, first-time home buyer residents.
- 3) CDBG Fund**
 - Inner City Visions to assist people experiencing homelessness.
 - Fair Housing Foundation to assist renters and owners with their housing rights.
 - Public Facility Improvements for Street Repair Program, and Chelsey Park.
 - Parks and Recreation Senior Program to offer activities and social engagement for seniors.
 - Parks and Recreation After School Program to offer activities and new skill learning.
 - Facility Improvements to HUB Cities Career Center
 - City Wi-Fi Project to provide access to residents located within CDBG census tracts.
- 4) CDBG-CV Fund**
 - Inner City Visions to assist residents impacted by COVID-19 from experiencing homelessness.
 - Salvation Army to provide food and toiletries to residents affected by the COVID-19 pandemic.
 - Emergency Rental Assistance Program to assist with up to 3 months of back rent due to COVID-19.
- 5) HOME ARP Fund**
 - Funds to finance a non-congregate shelter for the 4 qualifying populations.

Preliminary Goals 2023-2024

- ❖ Focus on meeting grant expenditure deadlines and delivering timely responses to residents' and stakeholders' questions and concerns. We strive to ensure community engagement to have a steady flow of program applications and ensure they are processed in a timely manner for eligible residents and households. The measure to track and report accountability are presented to the Director of Community Development on a continuous basis with a monthly metric report to show program progress, including tables and charts, to enhance clarity on household and resident services that are being responded to and in the process to receive a grant or loan.

Community Development

Code Enforcement Division

Mission Statement

The Division focuses on maintaining, improving, and preserving property standards within the community. The importance of enforcing regulations related to ADU conversions, illegal units, and building code violations is to ensure that our division is reactive to any complaints and proactive on any foreseeable enforcement measure. With four full-time personnel, the Department is focused on maintaining the City's building and property standards, enhancing public safety, and fostering compliance through both proactive and reactive enforcement measures.

Departmental Oversight

- Building Maintenance
- Property Maintenance
- ADU Conversions
- Illegal Units
- Building Code Violations
- Proactive Enforcement
- Reactive Enforcement

Responsibilities

Building Maintenance – Ensuring compliance with building and property maintenance standards of existing buildings through code regulations that provide clear and specific plans.

Property Maintenance – Establish compliance that is in the context of community development and maintenance standards to swiftly address building code violations to enhance public safety.

ADU Conversion– Ensure safe and healthy living conditions and offer a habitable living unit for single-family units and detached single-family units.

Illegal Units – Identity illegal, unwanted, non-conforming, or unpermitted units, being used as habitable space, within the community.

Building Code Violations – Require property owners to adhere to California Building/Housing Codes to create safe living conditions for the community.

Proactive Enforcement – Remain vigilant and focused on routine patrol, scheduled inspections, specific agendas, and enforcement of target areas on the edge of projecting blight conditions.

Reactive Enforcement – Responsive to community complaints and offering solutions to resolve identified issues.

Major Accomplishments 2022-2023

- ❖ Implemented a Code Enforcement Manager to increase oversight of community needs, managing over 1,000 Code Enforcement cases, and focused on timely compliance to close the cases.
- ❖ Focused on residential and commercial properties that were in blight condition for a long period of time and brought them up to code.
- ❖ Same-day response time to address fire and safety issues from abandoned residential and commercial businesses.
- ❖ Completed the Commercial Property Business License Validation Project on Pacific Boulevard.

Expected Outcomes 2023-2024

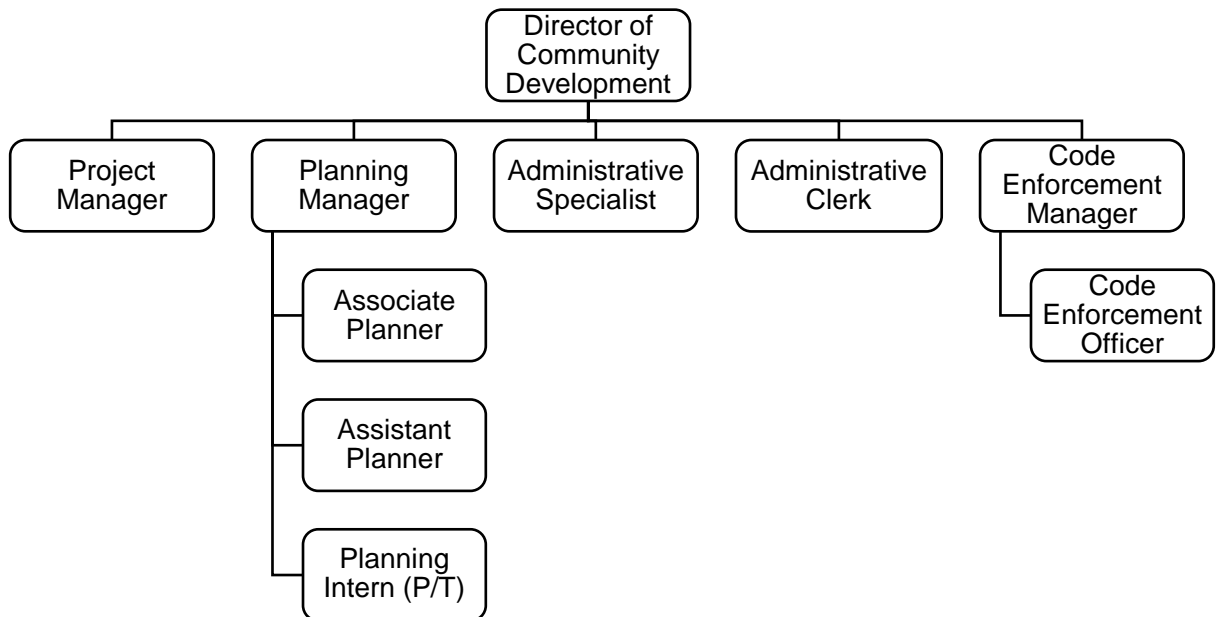
- ❖ Address community needs and treat each situation as an opportunity to improve the health and safety of residents, business owners, and visitors to the City of Huntington Park. To attain results that adhere to City Council needs and assure they align with the Community Department goals and objectives. Focus to be placed on the main thoroughfares of the City to enhance the beautification of the community and assist new businesses to prosper in the City. Code Enforcement understands the difficult part is changing the attitude and behavior of the community while understanding the fundamentals of demographics and leveraging communication to create positive relationships.

Preliminary Goals 2023-2024

- ❖ Remain focused on the goals of the City and establish goals and objectives that align with desired results. Health and safety are key in attracting future business growth to the community. In partnership with the Housing Division, we are providing opportunities for the community by introducing them to grants and resources that offer solutions to those who live and conduct business in the community. The Code Enforcement Division is committed to maintaining building and property standards by increasing public safety and awareness through enforcement measures.

Community Development

Organizational Chart by Position



Community Development

<u>Expenditure/Expense Classification</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
<i>Salaries & Benefits</i>			
Salaries Permanent/Full Time	1,066,000	816,939	249,061
Salaries Temporary/Part Time	39,700	60,091	(20,391)
Additional Pay	10,800	15,095	(4,295)
Premium Pay	7,200	7,239	(39)
Allowances & Stipends	3,700	8,275	(4,575)
Overtime	5,000	1,905	3,095
Holiday Pay	-	1,172	(1,172)
Vacation Payout	7,600	12,253	(4,653)
Sick Leave/Vacation Buy Back	16,000	15,606	394
PARS/PERS Retirement	146,400	120,065	26,335
CalPERS Unfunded Liability	-	175,609	(175,609)
Fringe Benefits	232,000	183,911	48,089
Medicare	16,400	13,948	2,452
Salary & Benefits Total #	1,550,800	1,432,110	118,690
<i>Maintenance & Operations</i>			
Advertising and Publication	1,000	-	1,000
After School Program (Fund 239)	259,700	9,017	250,683
Audit Fees	42,500	2,730	39,770
Azure Development AHD (Fund 242)	1,208,652	947,957	260,695
Emergency Housing Asst (Fund 239)	500,000	118,280	381,720
Fair Housing Services (Fund 239)	20,000	22,033	(2,033)
First Time Home Buyer (Fund 239)	500,000	-	500,000
First Time Home Buyer (Fund 242)	2,018,200	-	2,018,200
Homeless Services Program (Fund 239)	125,000	-	125,000
Hybrid Learning Program (Fund 239)	85,200	48,187	37,013
Legal Services	120,000	161,910	(41,910)
Material and Supplies	3,400	7,755	(4,355)
Postage	-	70	(70)
Membership and Dues	500	125	375
Professional Development	14,250	19,646	(5,396)
Professional/Contractual Services	1,681,855	2,376,698	(694,843)
Professional/Contractual Services (Fund 239)	1,006,760	1,006,693	67
Professional/Contractual Services (Fund 241)	718,481	123,785	594,696
Professional/Contractual Services (Fund 242)	156,500	50,567	105,933
Professional/Contractual Services (Fund 254)	75,000	660	74,340
Residential Rehab (Fund 242)	1,310,000	139,845	1,170,155
Salvation Army Southeast (Fund 239)	125,000	-	125,000
Senior Meal Program (Fund 239)	187,500	-	187,500
Senior Program (Fund 239)	75,000	11,875	63,125
Maintenance & Operations Total	10,234,498	5,047,831	5,186,667
<i>Internal Service Charges</i>			
Workers' Comp & General Liability	-	430,307	(430,307)
Fleet Maintenance	-	16,877	(16,877)
Internal Service Charges Total	-	447,185	(447,185)
<i>Capital Outlay</i>			
Equipment	8,675	1,187	7,488
Improvements (Fund 239)	1,322,900	1,266,581	56,319
Capital Outlay Total	1,331,575	1,267,768	63,807
Total Expenditures/Expenses	13,116,873	8,194,893	4,921,980

Community Development

TOTAL BY FUND

FUND TITLE	FY 2024 Adopted	FY 2024 As of June 30th	FY 2024 Balance
111- General Fund	3,380,480	4,255,440	(874,960)
216- Employees Retirement	-	175,609	(175,609)
239- Community Development Block Grant	4,249,560	2,501,031	1,748,529
241- CalHome	718,481	123,785	594,696
242- HUD Home Program	4,693,352	1,138,369	3,554,984
254- Home ARP	75,000	660	74,340
	<u>13,116,873</u>	<u>8,194,893</u>	<u>4,921,980</u>



Human Resources

Mission Statement

To attract, develop, and retain a diverse, and productive workforce that provides exceptional customer service to the citizens and patrons of Huntington Park.

Departmental Oversight

- Recruitment/Selection
- Employee Relations
- Benefits Administration
- Workers Compensation/Risk Management
- Classification/Compensation

Responsibilities

The Human Resources Department conducts recruitment and selection activities to attract, retain, and develop highly competent, qualified employees who are dedicated to delivering quality service to the citizens and customers of the City of Huntington Park.

- Provides advice and assistance to other departments relating to personnel matters.
- Maintains the City's classification and compensation plans.
- Administers employee benefits programs that include the retirement plan, health, dental, vision insurance plans, and other City optional benefits.
- Oversees and manages employee leave of absences in accordance with applicable Federal, State, and Local laws and regulations.
- Provides new employee orientation and job-related workers' compensation/risk management training.
- Administers the City's workers' compensation/risk management program ensuring the safety of all City employees.
- Provides administrative support to the Civil Service Commission and departmental employee hearings.
- Administers the employee's appreciation events and service awards programs.
- Conducts labor relations activities including employee disciplinary actions and appeals.
- Conducts benchmarking research and meet with professional consulting organizations regarding classification and wage compensation market studies for competitive salary schedules, cost of living adjustments, benefits, classifications, and other terms and conditions of the employment agreement.
- Administers the provisions of the collective bargaining agreements and non-represented compensation plan.
- Develops and maintains a timely employer/employee performance evaluation system.
- Maintains employee records and administers verifications of employment.

Major Accomplishments January 2022 – May 2023 (present)

- Conducted 55 employee recruitments.
- Hired 54 new employees (31 full-time; 23 part-time, includes commissioners)
- Processed 43 Employee Separations (Retirements, resignations, etc.) (29 F/T, 14 P/T) Closed – 39 worker's compensation claims.
- Assist with legal/administrative negotiations of newly approved/adopted non-represented compensation plan, effective January 1, 2023
- Continue to be a strategic partner with all departments through even-handed and firm application of the laws, rules, and regulations under which the City operates and the recommendation of appropriate corrective action when necessary.

Expected Outcomes FY 2022/2023

- Implement a new records retention tracking system and online employment application software Complete the mandatory AB1825 Sexual Harassment Prevention Training for all supervisory staff Complete the recruitment and hiring of all open positions.

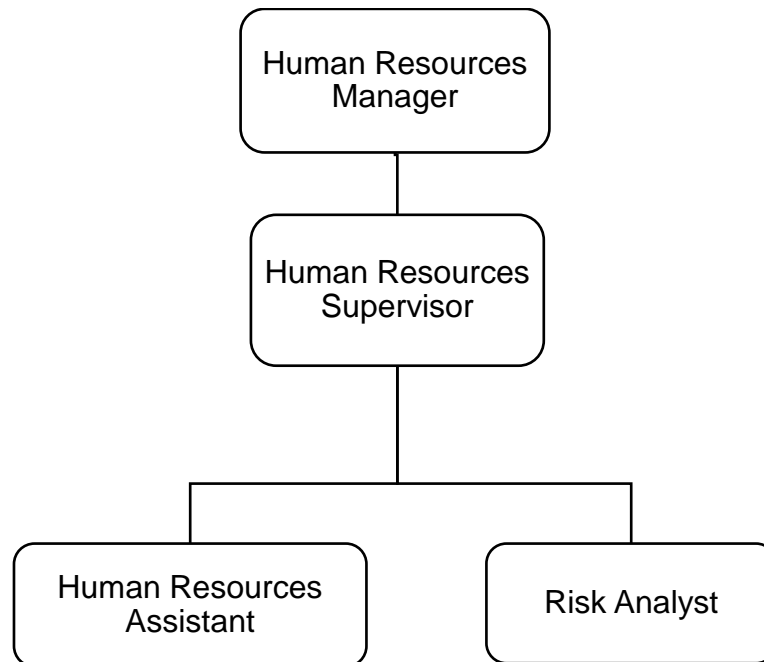
Human Resources

Goals and Objectives 2023-2024

- Retain motivated, highly productive, customer service driven individuals by providing them a supportive work environment, fair and competitive wages and benefits, and training and development that will encourage professional growth and opportunity.
- Promote cost-effective recruitment strategies which will result in the attraction and selection of qualified and diverse individuals, demonstrating commitment to equality and diversity.
- Support Training & Development; Succession and leadership development planning.
- Revise and update the Civil Service Rules & Regulations, last adopted August 19, 1963; (includes the selection, employment, classification, advancement suspension, discharge, and retrenchment of appointed offices and employees of the City).
- Work with ICRMA (Independent Cities Risk Management Authority) to provide employee training to deepen the safety culture and reduce worker's compensation claims and City liability.

Human Resources

Organizational Chart by Position



Human Resources

<u>Expenditure/Expense Classification</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
<u>Salaries & Benefits</u>			
Salaries Permanent/Full Time	267,900	189,288	78,612
Additional Pay	8,100	5,549	2,551
Allowances & Stipends	-	300	(300)
Overtime	5,000	176	4,824
Payout	13,200	3,077	10,123
Sick Leave/Vacation Buy Back	7,000	1,471	5,529
Replacement Benefit IRC	-	27,036	(27,036)
PARS/PERS Retirement	24,900	29,587	(4,687)
CalPERS Unfunded Liability	-	24,257	(24,257)
Fringe Benefits	70,700	40,092	30,608
Medicare	3,900	2,901	999
Salary & Benefits Total	400,700	323,734	76,966
<u>Maintenance & Operations</u>			
Advertising and Publication	1,000	-	1,000
City Wide Training	2,500	-	2,500
Legal Services	16,000	-	16,000
Material and Supplies	13,700	10,085	3,615
Membership and Dues	1,800	-	1,800
Professional Development	5,000	5,148	(148)
Professional/Contractual Services	245,000	49,781	195,219
Maintenance & Operations Total	285,000	65,015	219,985
<u>Internal Service Charges</u>			
Workers' Comp & General Liability	-	69,478	(69,478)
Internal Service Charges Total	-	69,478	(69,478)
<u>Capital Outlay</u>			
Equipment	4,500	-	4,500
Capital Outlay Total	4,500	-	4,500
Total Expenditures/Expenses	690,200	458,226	231,974

TOTAL BY FUND

<u>FUND TITLE</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
111- General Fund	690,200	341,141	349,059
216- Employees Retirement	-	61,178	(61,178)
745- Risk Management	-	55,907	(55,907)
	690,200	458,226	231,974



FINANCE DEPARTMENT

Mission Statement

Ensure financially strong and effective City government, adhering to best practices in accounting, auditing, budgeting, and financial reporting. Implement financial policies and procedures continuously reviewed and improved to maintain the financial integrity of the City and expand the fiscal capacity of the organization.

Departmental Oversight

- Accounting, Auditing, and Reporting
- Accounts Payable / Procurement
- Accounts Receivable / Revenue Collection
- Business Licensing
- Payroll / Tax Reporting & Compliance
- Utility Billing and Customer Service
- Bonds & Debt Administration
- Budget Preparation & Quarterly Reports

Department Responsibilities

The Finance Department is responsible for oversight and internal controls over expenditures and revenues, and provides financial accounting and reporting services in the most economical and fiscally responsible manner. Through oversight of the City's balance sheet, the Department manages assets and liabilities, and residual equity (fund balances), with periodic reporting to management and Council.

The Department has 15 FTE (full-time equivalent) positions, which includes a Director, Manager, Accountant, Management Analyst, Administrative Analyst, and 10 Accounting Assistants. The Department is a full-service fiscal services office with Accounts Payable, Payroll, Accounts Receivable, Utility Billing, Business Licensing, Budget Preparation, Debt Administration, Audit, and Financial Reporting.

Accomplishments in FY 2022-23

- ❖ Backfilled the vacant Finance Director and Finance Manager through MuniTemps Staffing
- ❖ Prepared FY 2023 Budget for adoption by Council which was 8 months delinquent.
- ❖ Obtained City Council approval for \$450k ROAR project to clean up delinquent audits.
- ❖ Began training of all Finance Department staff using municipal accounting standards.
- ❖ Completed the bank reconciliations for June 2020 through June 2021.
- ❖ Close the books and delivered a final Trial Balance for fiscal year ending June 30, 2021
- ❖ Prepared the PBCs (provided by client) audit schedules required for the 2020 audit.
- ❖ Prepared a Quarterly Financial Budget Report as a new management reporting tool.
- ❖ Presented Q2 (Mid-Year Budget) budget update to City Council.
- ❖ Presented Q3 budget update to the City Council.
- ❖ Prepare the FY 2023-24 City Budget for adoption by Council on June 30, 2023.
- ❖ Fill vacant positions in Finance through the MuniTemps temporary staffing contract.
- ❖ Begin update of fiscal policies & procedures for accounting and purchasing.

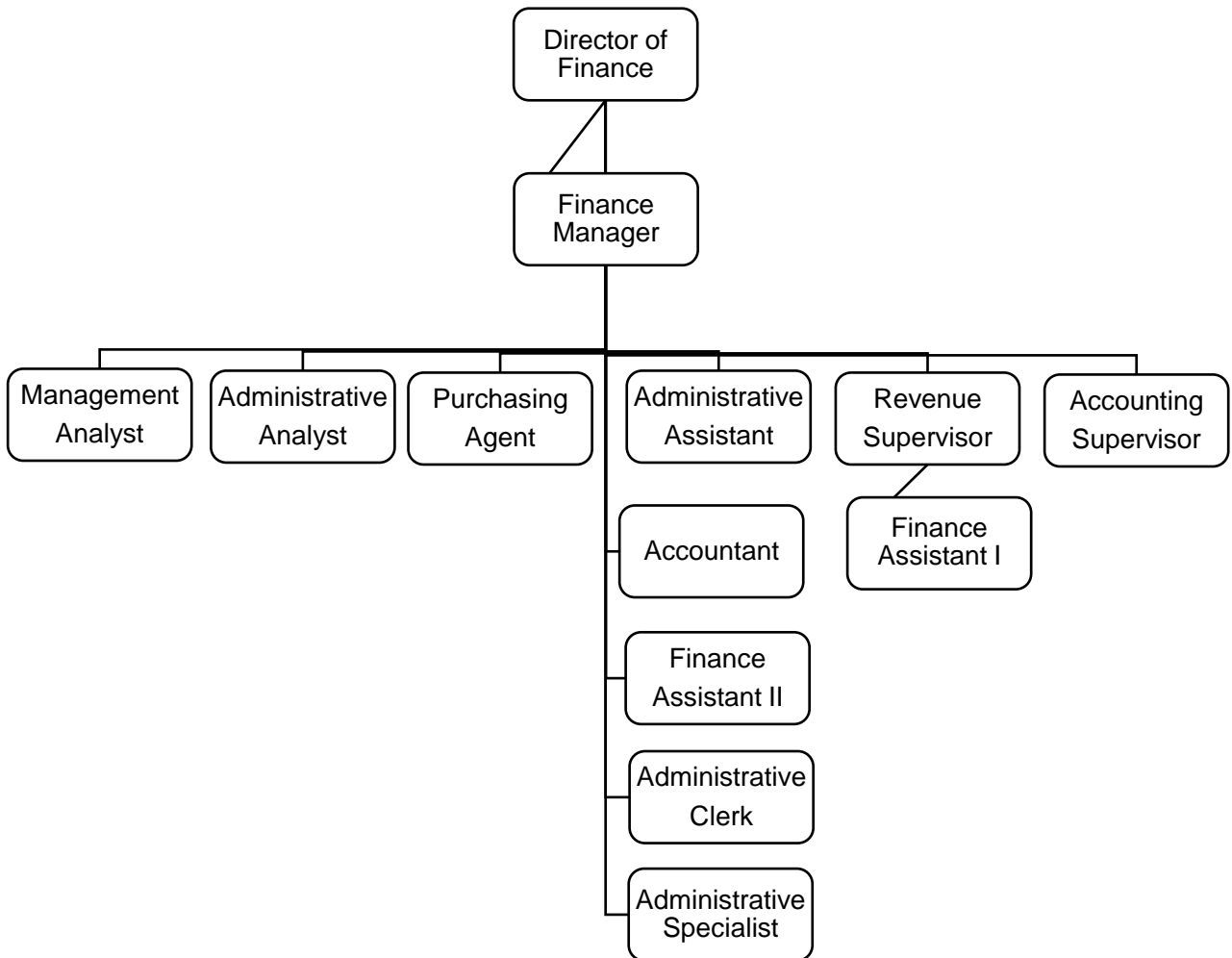
Finance

Expected Outcomes in FY 2023-24

- ❖ Complete all monthly bank reconciliations for July 2020 through May 31, 2024.
- ❖ Close the books in the Naviline financial system through June 30, 2023.
- ❖ Presented Q4 2023, Q1 2024, Q2 2024, and Q3 2024 Quarterly Budget Updates to Council.
- ❖ Obtain a final audit report for Fiscal Years 2020, 2021, 2022, and 2023 for ROAR project goals.
- ❖ Begin implementation of the Tyler Munis ERP system on July 1, 2023 for non-Finance modules.
- ❖ Begin implementation of Finance modules of Tyler Munis ERP on June 30, 2024.
- ❖ Prepare the FY 2025 / FY 2026 Two-Year Budget for adoption by June 30, 2024.
- ❖ Fill vacant positions in Finance through the MuniTemps temporary staffing contract while permanent positions are recruited and filled by Human Resources.
- ❖ Train Finance Department staff through Herrera & Associates municipal finance training program.
- ❖ Complete a Finance Department Policies and Procedures Manual.

Finance

Organizational Chart by Position



Finance

<u>Expenditure/Expense Classification</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
<i>Salaries & Benefits</i>			
Salaries Permanent/Full Time	1,422,900	771,939	650,961
Salaries Temporary/Part Time	-	7,060	(7,060)
Additional Pay	24,300	17,276	7,024
Premium Pay	-	8,001	(8,001)
Overtime	10,000	14,183	(4,183)
Vacation Payout	10,000	14,921	(4,921)
Holiday Pay	1,600	618	982
Sick Leave/Vacation Buy Back	8,700	9,565	(865)
PARS/PERS Retirement	157,400	106,173	51,227
CalPERS Unfunded Liability	-	270,760	(270,760)
Fringe Benefits	326,900	181,534	145,366
Medicare	21,000	12,685	8,315
Salary & Benefits Total	1,982,800	1,414,715	568,085
<i>Maintenance & Operations</i>			
Audit Fees	777,500	621,068	156,432
Bank Services	-	(146)	146
Material and Supplies	29,800	14,927	14,873
Postage	20,000	27,595	(7,595)
Professional Development	24,000	5,390	18,610
Professional/Contractual Services	240,000	81,068	158,932
Trustee Fees	2,700	2,625	75
Maintenance & Operations Total	1,094,000	752,528	341,472
<i>Internal Service Charges</i>			
Fleet Maintenance	7,500	-	7,500
Bad Debt	-	899,182	(899,182)
Workers' Comp & General Liability	-	177,566	(177,566)
Internal Service Charges Total	7,500	1,076,748	(1,069,248)
<i>Capital Outlay</i>			
Equipment	25,000	23,203	1,797
Capital Outlay Total	25,000	23,203	1,797
Total Expenditures/Expenses	3,109,300	3,267,195	(157,895)

Finance

TOTAL BY FUND

FUND TITLE	FY 2024 Adopted	FY 2024 As of June 30th	FY 2024 Balance
111- General Fund	3,085,700	2,043,393	1,042,307
216- Employees Retirement	2,700	293,779	(291,079)
219- Sales Tax-Transit Proposition A	-	21,633	(21,633)
220- Sales Tax-Transit Proposition C	-	12,958	(12,958)
222- Measure R	-	21,633	(21,633)
275- Successor Agency	-	78,312	(78,312)
283- Sewer Maintenance	-	54,352	(54,352)
285- Solid Waste Management	-	49,857	(49,857)
535- Street Light & Landscape	-	30,887	(30,887)
681- Water	20,900	629,506	(608,606)
745- Risk Management	-	30,885	(30,885)
	<u>3,109,300</u>	<u>3,267,195</u>	<u>(157,895)</u>



Parks & Recreation

Mission Statement

To improve the quality of life of Huntington Park residents by creating affordable, accessible, and equitable recreation and leisure opportunities that promote the benefits of living a healthier lifestyle. We accomplish this through innovative and traditional programming facilities and parks.

Departmental Oversight

- Cultural Arts
- Recreation Administration
- Sports

Responsibilities

Major Accomplishments 2022-2023

Provided various programs and services to the community including recreation classes, special events, tiny tots program, afterschool programming, free food program, youth and adult sports leagues, athletic and social facilities, and open park space.

Administration Division

- ❖ Program and class registration with online capabilities
- ❖ Facility reservations, rentals, and membership
- ❖ City Buildings management and counter hours at two park sites
- ❖ Increased capacity of programs to serve large numbers of individuals and provide greater opportunities for participation in Tae Kwon Do, Ballet, and Folklorico

Cultural Arts Division

- ❖ Annual city-wide events: 5K and Health Expo, Summer Nights, "Hanut"ington Park Halloween, Veteran's Day Ceremony, Tree Lighting, Ceremony, Memorial Day Ceremony, Veteran's Day Lunch, Winter Drive-thru and Toy Giveaway
- ❖ Free after-school program at park sites
- ❖ Senior Program computer classes
- ❖ Summer Soccer Program
- ❖ Playground supervision and inspection
- ❖ Received grant funds for Freedom Park funded by Prop 68
- ❖ Hosted Medical Camp and Resource Fair
- ❖ Back-to-School Fair in partnership with Telemundo
- ❖ Four family events for Summer Nights in the Park
- ❖ Pet Vaccine Clinic
- ❖ Earth Day Community Clean-Up Event
- ❖ Senior Prom in partnership with multiple cities
- ❖ Hosted a Job Fair for Farmer job workers in partnership with United Food and Commercial Workers Union
- ❖ Emergency Senior Meal program for over 200 seniors

Parks & Recreation

Youth & Adult Sports

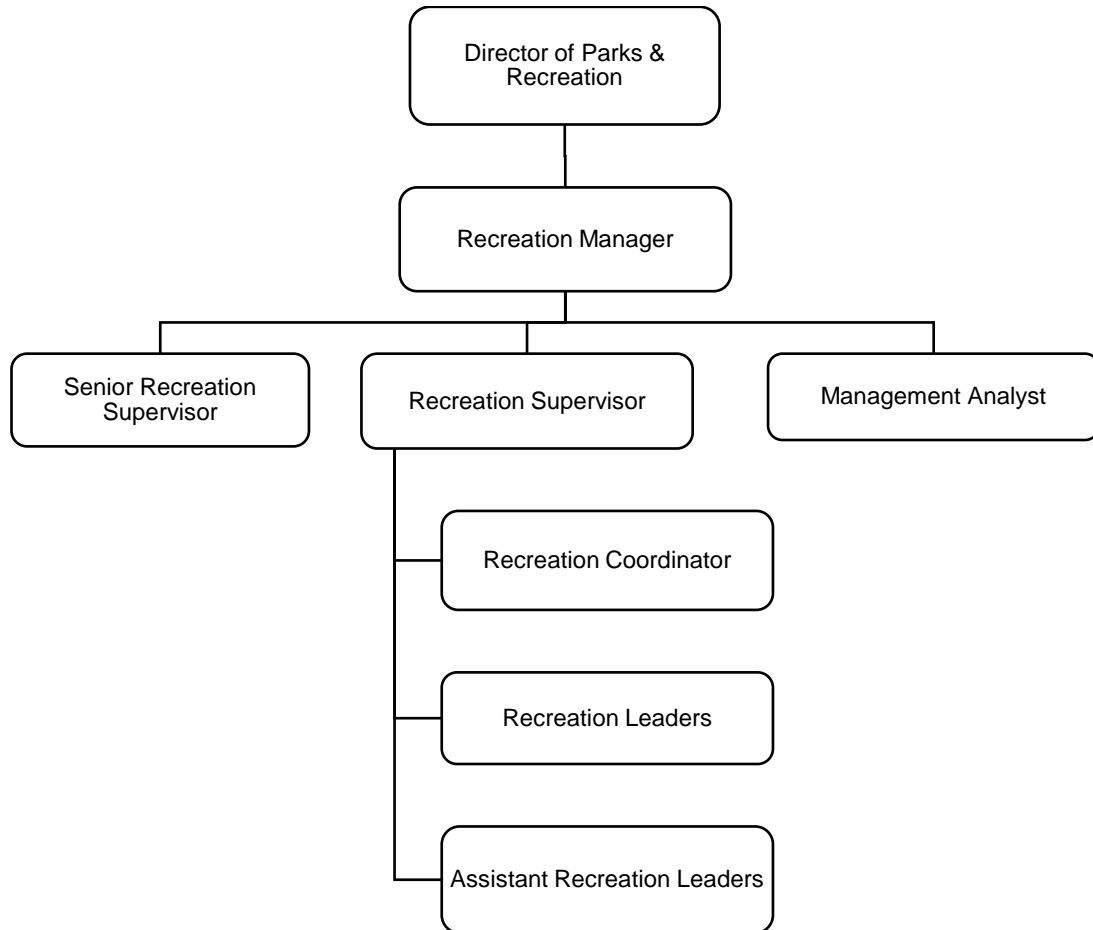
- ❖ Reinstated girls' softball league
- ❖ Youth Sports leagues and awarded the Dodger DreamTeam Grant
- ❖ Scheduling and management of athletic facilities for city-sponsored programs
- ❖ Scheduling and management of athletic facilities for local schools
- ❖ Field Maintenance and preparation

Expected Outcomes 20223-2024

- ❖ Increase public safety by requesting access to security camera systems and additional police presence during peak hours for additional surveillance of community parks.
- ❖ Implement programming and coordinate operations for the Splash Pad at Salt Lake Park.
- ❖ Continue to provide various and affordable programs and services to fulfill the need of the community.
- ❖ Continue to increase opportunities for professional staff development and retention.
- ❖ Promote cost-effective strategies which will attract and select qualified and diverse individuals for the community.
- ❖ Increase maintenance of park facilities indoor and outdoor.

Parks & Recreation

Organizational Chart by Position



Parks & Recreation

<u>Expenditure/Expense Classification</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
<u>Salaries & Benefits</u>			
Salaries Permanent/Full Time	757,200	790,765	(33,565)
Salaries Temporary/Part Time	558,800	371,531	187,269
Additional Pay	27,000	26,563	437
Allowances & Stipends	2,825	1,688	1,138
Overtime	23,200	11,915	11,285
Vacation Payout	2,900	-	2,900
Holiday Pay	86	-	86
Sick Leave Buy Back	6,642	9,818	(3,176)
PARS/PERS Retirement	95,771	85,953	9,818
CalPERS Unfunded Liability	-	145,544	(145,544)
Fringe Benefits	192,616	161,198	31,418
Medicare	19,500	17,797	1,703
Salary & Benefits Total	1,686,540	1,622,771	63,769
<u>Maintenance & Operations</u>			
Adult Sports Supplies	7,820	6,760	1,060
After School Program Supplies	4,660	4,554	106
Art Walk on Pacific	2,000	-	2,000
Class Instructors	49,400	46,737	2,663
Commission Supplies	500	-	500
Community Center Supplies	10,324	7,339	2,985
Diabetic Friendly Menu Pilot Program	15,000	15,000	-
Events Supplies	53,724	51,738	1,986
Fourth of July	29,000	16,472	12,528
Halloween	25,400	22,847	2,553
Holiday Parade	84,200	58,701	25,499
Material and Supplies	9,250	10,313	(1,063)
Membership and Dues	800	1,140	(340)
Performing Arts at Parks	25,000	24,325	675
Professional Development	12,230	12,398	(168)
Professional/Contractual Events Services	15,000	11,016	3,984
Professional/Contractual Services	26,150	19,527	6,623
Recreational Transit	10,000	-	10,000
Referee Services	12,200	7,121	5,079
Senior Dance Program	30,000	28,751	1,249
Senior Meal Program	16,000	12,090	3,910
Uniforms	-	903	(903)
YC Professional Development	500	-	500
Youth Sports Supplies	47,080	33,490	13,590
Maintenance & Operations Total	486,238	391,223	95,015
<u>Internal Service Charges</u>			
Workers' Compensation	-	303,245	(303,245)
Fleet Maintenance	-	33,755	(33,755)
Internal Service Charges Total	-	337,000	(337,000)
<u>Capital Outlay</u>			
Equipment	237,400	165,909	71,491
Improvements	158,466	17,343	141,124
Capital Outlay Total	395,866	183,251	212,615
Total Expenditures/Expenses	2,568,644	2,534,245	34,399

Parks & Recreation

TOTAL BY FUND

FUND TITLE	FY 2024 Adopted	FY 2024 As of June 30th	FY 2024 Balance
111- General	2,543,428	2,373,273	170,155
114- Special Events Contribution	24,966	12,751	12,215
216- Employees Retirement	-	145,544	(145,544)
232- Art In Public Places	250	-	250
239- Community Development Block Grant	-	2,677	(2,677)
	<u>2,568,644</u>	<u>2,534,245</u>	<u>34,399</u>



Police

Mission Statement

The men and women of the Huntington Park Police Department are dedicated to service through excellence in performance. We believe teamwork between the community and the police is essential in achieving our mission. With mutual respect, trust, and pride in our organization and by using traditional values and innovative techniques, we strive to ensure the community's right to a safe environment while being aligned with the direction of the City and managing our fiscal year budget in a prudent and responsible manner.

Department Divisions

- Administration
- Investigations
- Field Operations
- Support Services

Responsibilities

Administration Division – Provides support to the Office of the Chief of Police. Ensures effective oversight and management of all Divisions. Directs and coordinates public safety and law enforcement services to the community. Develops goals, objectives, and strategic planning throughout the Department. Works closely with the City Manager to ensure the mission and direction of the Police Department align with that of the City. Works closely with other City Departments to ensure the hiring of personnel and to coordinate activities and support to City staff. Administers training of personnel, performance measures, and discipline. Manages the Department's fiscal year budget and ensures responsible spending.

Field Operations Division – Provides public safety and law enforcement services to the community year-round, 24 hours daily. Provides patrol officers to respond to calls for service, including emergency response to critical incidents and life/safety situations. Investigates crimes, traffic collisions, and public safety concerns and engages in proactive patrolling and crime prevention, traffic enforcement, and community relations. Provides oversight and management of various units, including Dispatch Center, Inmate Jail, K-9 program, Traffic Enforcement, Parking Enforcement, Animal Safety Enforcement, and Public Safety Officer program.

Investigations Division – Investigates all crimes in the community, ranging from petty theft to homicide. Coordinates prosecution of suspects with the District Attorney's Office. Collaborates with the Los Angeles County Office of Juvenile Diversion to divert juveniles from the criminal justice system. Administers the Mental Evaluation Team and Department of Mental Health program to provide services and shelter to the homeless and mentally ill in the community. Provides oversight of the Gang Enforcement program and coordinates focused gang enforcement activities. Administers the Police Honor Guard program and manages the department's evidence system.

Support Services Division – Provides support to all divisions in the areas of recruitment, police community events and programs, technology improvements, fleet purchases and maintenance, equipment/supplies, maintenance of the police facility and management of outside vendor contracts and services.

Major Accomplishments 2022-2023

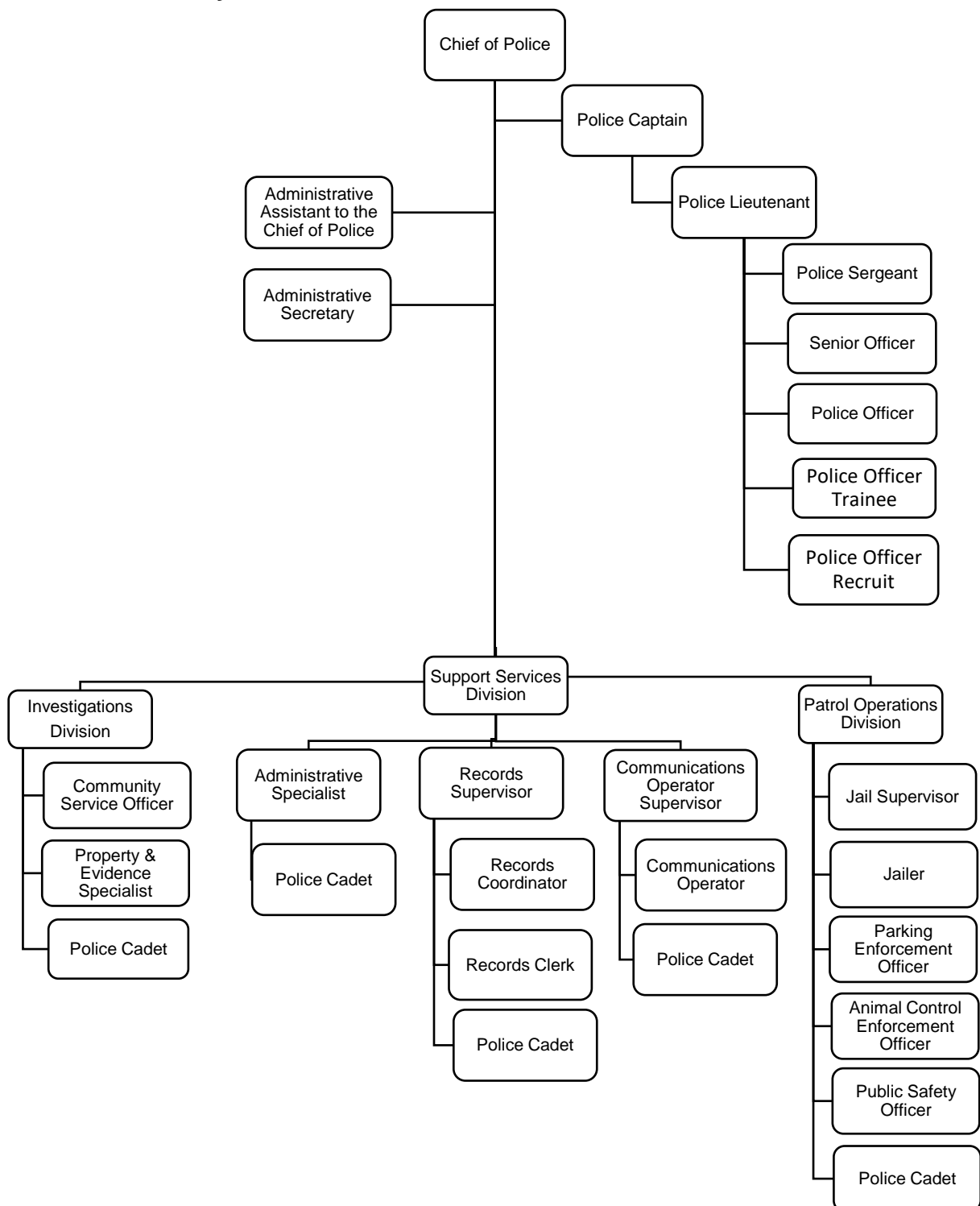
- ❖ Secured 1 million dollars in federal grant funding to upgrade and modernize the City's Emergency Operations Center.
- ❖ Completed various technology projects, including the upgrade of the citywide Automated License Plate Reader camera system.
- ❖ Completed "Active Shooter" refresher training for all sworn police officers.

Expected Outcomes 2023-2024

- ❖ Develop the design of the new Emergency Operations Center and break ground on the project.
- ❖ Continue to cultivate and retain a distinguished workforce, consisting of dedicated and respected professionals, through enhanced training, education and mentoring of new and current police personnel.
- ❖ Enhance community engagement through community programs and events and by expanding volunteer opportunities through the Police Explorer, Police Volunteer, and Reserve Police Officer programs

Police

Organizational Chart by Position



Police

<u>Expenditure/Expense Classification</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
<i>Salaries & Benefits</i>			
Salaries Permanent/Full Time	9,013,600	7,600,091	1,413,509
Salaries Temporary/Part Time	632,900	149,863	483,037
Additional Pay	96,600	106,497	(9,897)
Premium Pay	444,200	90,117	354,083
Allowances & Stipends	84,900	70,704	14,196
Overtime	879,000	1,327,403	(448,403)
Holiday Pay	79,300	282,929	(203,629)
Vacation Payout	10,100	21,391	(11,291)
Sick Leave/Vacation Buy Back	34,500	98,018	(63,518)
PARS/PERS Retirement	1,901,600	1,603,864	297,736
CalPERS Unfunded Liability	-	3,878,620	(3,878,620)
Fringe Benefits	1,814,100	1,407,705	406,395
Medicare	148,300	144,052	4,248
Salary & Benefits Total	15,139,100	16,781,256	(1,642,156)
<i>Maintenance & Operations</i>			
Citation Parking Collections	370,000	293,060	76,940
Debt Service	-	(2,151,613)	2,151,613
Interest Expense/Bonds	135,300	-	135,300
IT Services	216,400	237,252	(20,852)
Material and Supplies	340,845	331,205	9,640
Pension Obligation Bonds	2,295,800	2,429,494	(133,694)
Professional Development	167,000	165,787	1,213
Professional/Contractual Services	1,963,471	1,225,186	738,285
Maintenance & Operations Total	5,488,816	2,530,370	2,958,446
<i>Internal Service Charges</i>			
Workers' Comp & General Liability	-	3,721,801	(3,721,801)
Fleet Maintenance (Includes Fuel)	581,500	1,117,292	(535,792)
Internal Service Charges Total	581,500	4,839,093	(4,257,593)
<i>Capital Outlay</i>			
Equipment	119,820	115,197	4,623
Improvements	824,070	583,547	240,523
Vehicles	397,695	318,320	79,375
Capital Outlay Total	1,341,585	1,017,064	324,521
Total Expenditures/Expenses	22,551,001	25,167,783	(2,616,782)

Police

TOTAL BY FUND

FUND TITLE	FY 2024 Adopted	FY 2024 As of June 30th	FY 2024 Balance
111- General Fund	20,138,197	23,024,074	(2,885,877)
123- Board of Correction LEAD	37,211	36,859	352
216- Employees Retirement	2,295,593	4,132,526	(1,836,933)
224- Office of Traffic & Safety	-	49,322	(49,322)
230- Homeland Security Fund	80,000	75,730	4,270
252- ABC Grant	-	886	(886)
996- General Long Term Debt	-	(2,151,613)	2,151,613
	<u>22,551,001</u>	<u>25,167,783</u>	<u>(2,616,782)</u>



Public Works

Mission Statement

To provide comprehensive municipal services that is environmentally conscious, structurally proficient and above-all enhance the safety of our community. The Department develops, builds and maintains the City's infrastructure to the standards and expectations set forth by the City Council. With 23 full-time personnel and five part-time staff members housed within 10 divisions, the Department is focused on maintaining the City's infrastructure.

Departmental Oversight

- Building Maintenance
- Electrical Maintenance
- Engineering
- Fleet Maintenance
- Parks and Trees
- Recycling/Waste Management
- Street Maintenance
- Stormwater
- Transportation
- Water/Sewer

Responsibilities

Building Maintenance – General and preventative maintenance services of City-owned buildings and facilities.

Electrical – Maintenance of City-owned streetlights, traffic signals and electrical equipment.

Engineering – Management, inspection, engineering design and construction of various capital improvement projects. Investigation and solution oriented towards citizen's inquiries and requests. Administer maintenance and professional services contracts. Review development applications to determine and mitigate impacts to the public right of way. Issue public right-of-way permits to utility companies and state licensed contractors.

Fleet Maintenance – Maintenance and repair of the City's fleet and equipment. Create service reminders to keep up with preventive maintenance. Optimize Inventory Management.

Park and Trees – Maintenance of public right-of-way trees, park grounds, sports fields, playgrounds, basketball/tennis/volleyball courts, splash pad, and irrigation systems.

Recycling/Waste Management – Education, promotion and preparation of recycling and waste management. Operational compliance of the City's programs to comply with State conservation mandates.

Street Maintenance – Routine maintenance of the public right-of-way which includes streets, alleys, sidewalks, curb & gutters, traffic signs and roadway striping.

Stormwater – Maintain the drainage infrastructure, which includes routine inspections, cleaning storm drainpipes and ditches, and repairing & installing drainage systems as needed. Oversee capital improvement projects. Inspect new construction sites for compliance with erosion control and city development standards and monitor for illegal dumping & litter. Operational compliance of the City's programs to comply with Federal, State, and local environmental protection mandates. Develop and implement Illicit Connection/Illicit Discharge Inspection Program.

Transportation – Provides the community with safe and reliable transportation to key destinations/landmarks. Provides dependable Dial-A-Ride service to City residents in need of transportation.

Water and Sewer Utilities – Monitor and maintain the City's water infrastructure system to provide safe and clean potable water for the City's residents and businesses. Maintain the sanitary sewer system to mitigate potential sanitary sewer overflows.

Major Accomplishments 2022-2023

- ❖ CIP 2016-01 Active Transportation Program Cycle 2 Pedestrian Enchantment Improvement
- ❖ CIP 2017-03 Active Transportation Program Cycle 3 Pedestrian Enchantment Improvement
- ❖ CIP 2018-05 Traffic Signal Synchronization Project
- ❖ CIP 2019-06 Street Enhancement Project
- ❖ CIP 2019-07 Water Main Replacement Project – Hill Street & Cudahy Street

Public Works

- ❖ CIP 2019-11 High-Intensity Activated crossWalk Traffic Signal at Gage Avenue & Bissell Street
- ❖ CIP 2020-01 SB1 Street Enhancement Project
- ❖ CIP 2020-03 Cottage Reservoir Rehabilitation at Well 15 Project
- ❖ CIP 2021-02 Connector Pipe Screen & Automatic Retractable Screens Installation Project
- ❖ CIP 2021-01 SB1 Community Development Block Grant Street Enhancement Project
- ❖ CIP 2022-01 SB1 Slurry Seal Project
- ❖ CIP 2022-05 Salt Lake Park Outdoor Basketball Court Rehabilitation Project
- ❖ Cal Fire Urban & Community Forestry Grant FY 21-22 – Urban Forest Master Plan
- ❖ Streets paved: 3.5 lane miles
- ❖ Number of pedestrian ramps removed and replaced in compliance with ADA standards: 51
- ❖ Sidewalk in need of repair: 2,804 square feet
- ❖ Number of traffic safety control devices including flashing beacons and rectangular rapid-flashing beacons: 8
- ❖ Number of crosswalks restriped to comply with safety standards: 83
- ❖ Number of speed bumps placed as traffic calming measures: 7
- ❖ Number of new stop signs installed: 13
- ❖ Number of additional parking spaces added along Randolph Street between Alameda Street and Santa Fe Avenue: 91
- ❖ Number of encroachment permits issued to utility companies and state licensed contractors: 411
- ❖ Number of locations where graffiti was removed: 10,576
- ❖ Number of bulky & illegal dumping items removed from the public right-of-way: 5,739
- ❖ Number of traffic signals repaired: 137
- ❖ Number of streetlights repaired: 378
- ❖ Number of street signs repaired/removed and replaced: 97
- ❖ Number of potholes repaired: 367

Expected Outcomes 2023-2024

- ❖ Public service is the key to the realization of the health and wellness of our community. Supporting the City Council's vision with encouragement from the City Manager's Office helps the Department achieve its goals of improving the quality of life for the constituents and stakeholders of Huntington Park. Public Works has identified several focal indicators to meet the community's needs and has implemented internal fundamentals to assist in mitigating future adversities. Focal points include sustainability, resiliency, equity, environmental justice, and the overall wellbeing of our infrastructure network. The Department recognizes the difficulties facing the City in complying with Federal, State, and Local requirements and is up to the challenge to help find solutions to implement positive change. Adversities facing a disadvantaged community will be overcome through awareness from the City and its Departments and the community as a collective. Strategically finding ways to improve individual's health and wellness through education, volunteerism, and social change are accomplished through exceptional organizational culture and uplifting of community values.

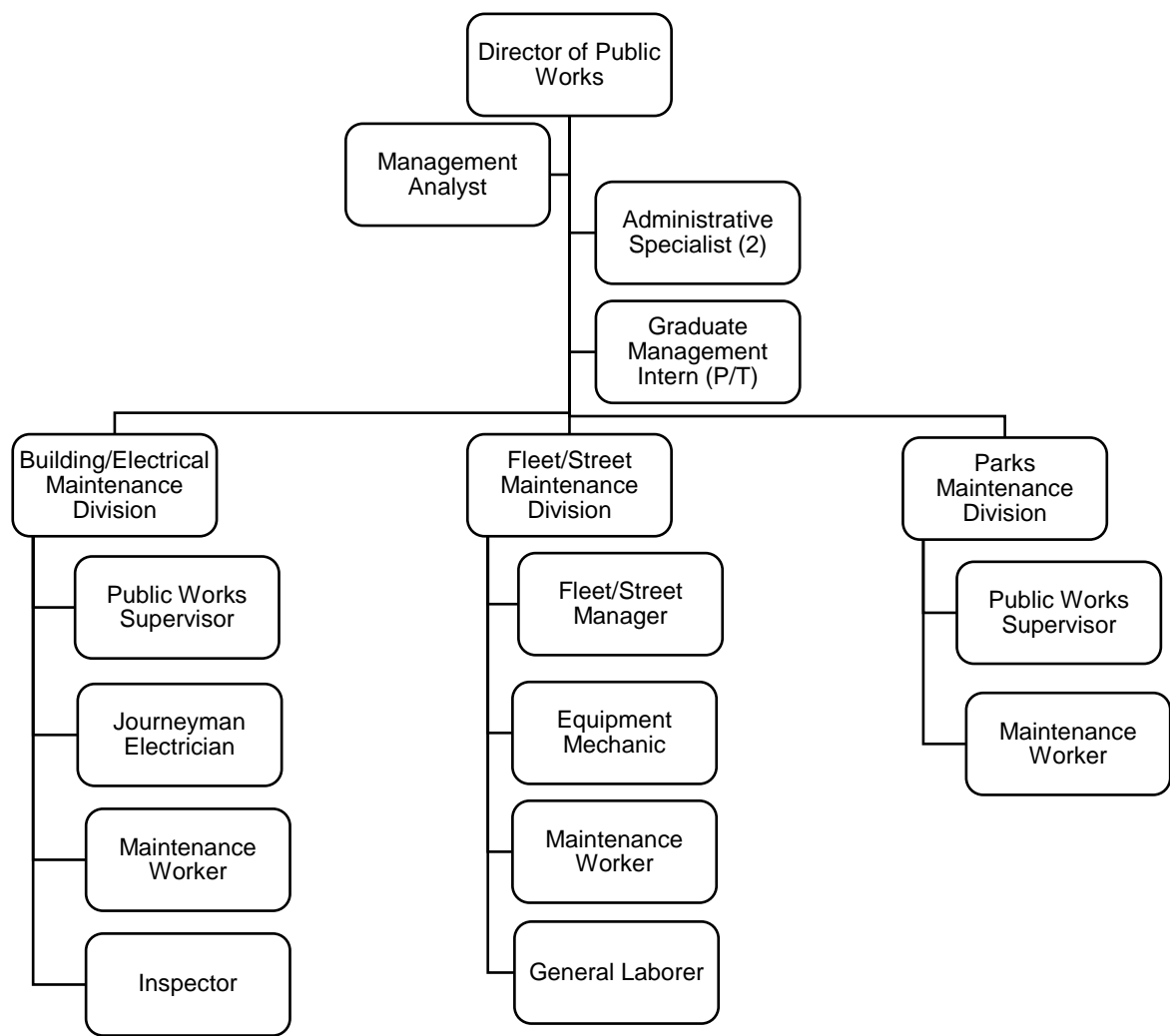
Public Works

Preliminary Goals 2023-2024

- ❖ Focus on foundational standards of accountability for asset and personnel management and work to deliver safe and fiscally responsible projects and programs. The department strives to address internal and external challenges by better preparing to plan and build for the future while ensuring quality of life for all stakeholders. Goals and objectives include providing exceptional public services by maintaining and improving the condition of the roadways, by keeping the drainage system free of debris and contaminants, by maintaining and operating traffic signs, and pavement markings in a safe and effective manner, by providing a safe and reliable public water and sewer systems and by providing an efficient and responsive department that effectively delivers capital projects.

Public Works

Organizational Chart by Position



Public Works

<u>Expenditure/Expense Classification</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
<u>Salaries & Benefits</u>			
Salaries Permanent/Full Time	1,765,500	1,858,423	(92,923)
Salaries Temporary/Part Time	107,200	76,393	30,807
Additional Pay	43,200	42,472	728
Premium Pay	21,600	14,657	6,943
Allowances & Stipends	6,600	4,000	2,600
Overtime	113,700	111,215	2,485
Vacation Payout	2,400	27,993	(25,593)
Holiday Pay	-	1,657	(1,657)
Sick Leave/Vacation Buy Back	12,000	31,930	(19,930)
PARS/PERS Retirement	342,500	312,948	29,552
CalPERS Unfunded Liability	-	368,985	(368,985)
Fringe Benefits	503,000	456,497	46,503
Medicare	28,200	29,521	(1,321)
Salary & Benefits Total	2,945,900	3,336,691	(390,791)
<u>Maintenance & Operations</u>			
Account Write Off	-	3	(3)
Advertising and Publication (Fund 681)	6,000	-	6,000
Amortization Expense	-	964	(964)
Building Maintenance	267,600	249,824	17,776
Bus Passes (Fund 219)	25,000	3,364	21,636
Depreciation Expense	-	514,542	(514,542)
Dial-A-Ride (Fund 219)	877,431	830,200	47,231
Electric and Gas Charges	355,440	403,599	(48,159)
Equipment Rental (Fund 535)	4,000	-	4,000
Fixed Route Transit (Funds 219, 220, 222)	1,518,380	1,371,106	147,274
Fuel and Oil (Funds 111, 741)	470,900	361,746	109,154
Material and Supplies	737,861	568,004	169,857
Membership and Dues	-	49,255	(49,255)
Maintenance of Wells (Fund 681)	386,000	90,245	295,755
Permits and Fees	130,500	93,144	37,356
Professional Development	20,454	9,026	11,428
Professional/Contractual Services	6,307,385	5,168,161	1,139,224
Recreation Transit	-	9,532	(9,532)
Storm Water WMP	165,306	80,816	84,490
Vehicle/Transit Maintenance	564,853	417,620	147,233
Water Purchase/Supply (Fund 681)	2,961,000	3,720,792	(759,792)
Maintenance & Operations Total	14,798,110	13,941,944	856,166
<u>Internal Service Charges</u>			
Bad Debt	-	46,716	(46,716)
Fleet Maintenance	-	371,304	(371,304)
Workers' Comp & General Liability	-	522,962	(522,962)
Internal Service Charges Total	-	940,983	(940,983)
<u>Capital Outlay</u>			
Equipment	1,746,302	571,740	1,174,562
Improvements	2,257,157	751,775	1,505,382
Water & Sewer Master Plan	600,000	29,683	570,317
Capital Outlay Total	4,603,459	1,353,199	3,250,260
Total Expenditures/Expenses	22,347,469	19,572,817	2,774,652

Public Works

TOTAL BY FUND

FUND TITLE	FY 2024 Adopted	FY 2024 As of June 30th	FY 2024 Balance
111- General Fund	9,409,730	4,468,050	4,941,680
210- Measure M	249,290	215,166	34,124
216- Employees Retirement	-	368,985	(368,985)
219- Sales Tax-Transit Proposition A	13,324	1,459,017	(1,445,693)
220- Sales Tax-Transit Proposition C	-	780,004	(780,004)
221- State Gasoline Tax	1,378,371	2,101,374	(723,003)
222- Measure R	-	842,256	(842,256)
226- Air Quality Management Trust	370,915	335,040	35,875
283- Sewer Maintenance	521,600	298,516	223,084
285- Solid Waste Management	180,625	12,643	167,982
287- Solid Waste Recycle Grant	23,264	69,477	(46,213)
535- Street Light and Landscape	1,427,196	1,269,915	157,281
681- Water	7,125,854	6,381,921	743,933
741- Fleet Maintenance	1,647,300	970,454	676,846
	<u>22,347,469</u>	<u>19,572,817</u>	<u>2,774,652</u>



Non-Departmental

<u>Expenditure/Expense Classification</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
<i>Salaries & Benefits</i>			
Salaries Permanent/Full Time	-	3,065	(3,065)
Salary & Benefits Total	-	3,065	(3,065)
<i>Maintenance & Operations</i>			
Bank Services	103,300	163,171	(59,871)
Citation Parking Collections	200,300	197,325	2,975
County Admin Fee	-	21,303	(21,303)
Debt Service	2,760,300	993,450	1,766,850
Electric and Gas Charges	673,000	767,862	(94,862)
Equipment Rental	94,350	90,136	4,214
Financial Systems	-	97,500	(97,500)
Interest	137,600	127,810	9,790
Legal Services	2,959,248	5,250,268	(2,291,020)
In-Home Supportive Svcs	877,621	868,998	8,623
Material and Supplies	31,800	38,811	(7,011)
Miscellaneous Refunds	28,800	-	28,800
Penalties & Interest	10,800	55	10,745
Postage	25,900	21,155	4,745
Professional/Contractual Services	2,361,956	796,579	1,565,377
Retiree Health Insurance Premium	1,526,600	2,129,228	(602,628)
Risk Management Premium	3,354,400	3,058,073	296,327
Senior Income PRG	-	(19,600)	19,600
Software/License	-	20,809	(20,809)
Telephone & Wireless	279,500	265,405	14,095
Transfer to 787	-	6,942,034	(6,942,034)
Transfer to Other Funds	-	5,294,239	(5,294,239)
Tuition Assistance	25,000	1,874	23,126
Uniforms	1,000	-	1,000
Maintenance & Operations Total	15,451,475	27,126,483	(11,675,008)
<i>Internal Service Charges</i>			
Other Post-Employment Benefits	3,081,600	2,136,488	945,112
Ins - Unemployment	29,400	-	29,400
Ins - Benefits Active EEs	616,100	1,390,076	(773,976)
Ins - Liability Premium	2,240,150	-	2,240,150
Workers' Compensation	360,500	237,262	123,238
Internal Service Charges Total	6,327,750	3,763,825	2,563,925
<i>Capital Outlay</i>			
Equipment	866,422	116,929	749,493
Capital Outlay Total	866,422	116,929	749,493
Total Expenditures/Expenses	22,645,647	31,010,302	(8,364,655)

Non-Departmental

TOTAL BY FUND

FUND TITLE	FY 2024 Adopted	FY 2024 As of June 30th	FY 2024 Balance
111- General	19,037,040	14,846,523	4,190,517
113- American Rescue Plan Act	1,119,407	5,788,684	(4,669,277)
114- Special Events Contribution	-	6,376	(6,376)
200- LACMTA TOD	-	108,124	(108,124)
202- CFP Crosswalks	-	5,075	(5,075)
212- P & R Grants	-	155,207	(155,207)
216- Employees Retirement	-	256,378	(256,378)
217- Other Post-Employment Benefits	-	(1,192)	1,192
221- State Gasoline Tax	-	187,191	(187,191)
222- Measure R	-	2,009,803	(2,009,803)
275- Successor Agency	1,043,800	1,117,512	(73,712)
283- Sewer Maintenance	2,200	-	2,200
285- Solid Waste Management	1,100	-	1,100
535- Street Lighting & Landscape	1,054,300	1,067,669	(13,369)
681- Water	37,800	(96,391)	134,191
742- Information Technology	-	20,809	(20,809)
745- Risk Management	350,000	6,523,304	(6,173,304)
996- General Long Term Debt	-	(984,770)	984,770
	<u>22,645,647</u>	<u>31,010,302</u>	<u>(8,364,655)</u>



CIP

<u>Expenditure/Expense Classification</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
<i>Capital Improvement Programs</i>			
ATP Cycle 2	1,000	-	1,000
ATP Cycle 3	4,540,743	21,300	4,519,443
ATP Cycle 4	207,024	4,293,162	(4,086,138)
ATP Cycle 5	51,877	37,371	14,506
ATP Cycle 6	-	5,000	(5,000)
CIP 2022-10	270,465	3,070	267,395
City Hall & PD - Roof Repair	2,173,000	1,983,660	189,340
City-Wide WiFi	1,291,683	1,081,817	209,866
CPS & ARS Installation Project	581,956	190,429	391,527
Cyber Security	176,350	10,034	166,316
Emergency Operation Center (EOC)	99,500	68,100	31,400
Fire Alarm Services	983,900	969,798	14,102
Freedom Park - Playground	12,483	6,376	6,108
Keller Park - Playground Equipment	164,840	123,449	41,391
On Premises	96,000	-	96,000
Resurfacing Tennis/Bball Courts	59,550	59,550	-
ROAR Project	398,663	416,134	(17,471)
Salt Lake Park - Plarground	12,483	6,376	6,108
Salt Lake Park Cistern	1,691,813	120,138	1,571,675
SB1 Slurry Seal	94,959	88,368	6,591
SB1 Street Enhancement Program-Construction	198,988	121,261	77,727
Slauson Congestion Relief	9,613,292	938,465	8,674,827
Tree People	-	31,758	(31,758)
Tyler Technologies	1,004,011	206,911	797,100
Total Capital Improvements	23,724,580	10,782,525	12,942,055

TOTAL BY FUND

<u>FUND TITLE</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 As of June 30th</u>	<u>FY 2024 Balance</u>
111- General	676,918	278,796	398,122
202- Crosswalks	4,424,562	107,813	4,316,749
210- Measure M	339,716	338,717	999
221- State Gasoline Tax Fund	62,185	19,530	42,655
222- Measure R	56,182	29,415	26,767
334- Ped/Bike Path	270,465	3,070	267,395
787- Capital Improvement Projects	17,894,552	10,005,184	7,889,368
	<u>23,724,580</u>	<u>10,782,525</u>	<u>12,942,055</u>

Full-Time and Part-Time Positions

Department	Position Title	Fiscal Year 2023-2024 Adopted	Fiscal Year 2023-2024 Q2 Update	Fiscal Year 2023-2024 Filled
City Council				
	City Council	5	5	5
	Administrative Analyst	1	1	1
	Total	6	6	6
City Manager				
	City Manager	1	1	1
	Assistant City Manager	1	1	-
	Executive Assistant to the City Manager	1	1	1
	Management Analyst	1	1	1
	Administrative Assistant	1	1	-
	Total	5	5	3
City Clerk				
	City Clerk	1	1	1
	Deputy City Clerk	1	1	-
	Junior Deputy City Clerk	1	1	-
	Administrative Specialist	1	1	-
	Total	4	4	1
Communications & Community Relations				
	Director of Communications & Community Relations	1	1	1
	Administrative Specialist	1	1	1
	Total	2	2	2
Community Development				
	Director of Community Development	1	1	1
	Administrative Clerk	1	1	1
	Administrative Specialist	1	1	1
	Project Manager	1	1	1
	Planning Manager	1	1	-
	Assistant Planner	1	1	1
	Associate Planner	1	1	1
	Code Enforcement Manager	1	1	1
	Code Enforcement Officer	4	4	4
	Planning Intern (P/T)	1	1	-
	Total	13	13	11
Human Resources				
	Human Resources Manager	1	1	-
	Human Resources Supervisor	-	1	1
	Risk Analyst	1	1	-
	Human Resources Assistant	1	1	1
	Total	3	4	2

Full-Time and Part-Time Positions

Department	Position Title	Fiscal Year 2023-2024 Adopted	Fiscal Year 2023-2024 Q2 Update	Fiscal Year 2023-2024 Filled
Finance				
	Director of Finance	1	1	1
	Finance Manager	1	1	-
	Accounting Supervisor	1	-	-
	Administrative Assistant	1	1	1
	Administrative Analyst	1	1	1
	Management Analyst	1	1	1
	Accountant	1	2	2
	Purchasing Agent	1	1	-
	Revenue Supervisor	1	1	1
	Finance Assistant I	2	2	1
	Finance Assistant II	1	1	1
	Administrative Specialist	2	2	3
	Administrative Clerk	2	2	1
	Total	16	16	13
Parks and Recreation				
	Director of Parks & Recreation	1	1	1
	Recreation Manager	1	1	1
	Senior Recreation Supervisor	-	1	1
	Recreation Supervisor	2	1	1
	Community Services Supervisor	1	1	1
	Management Analyst	1	1	1
	Recreation Coordinator	4	4	4
	Recreation Leader	10	10	3
	Assistant Recreation Leader (P/T)	34	34	26
	Total	54	54	39
Police - Sworn				
	Chief of Police	1	1	1
	Police Captain	1	1	1
	Police Lieutenant	5	5	5
	Police Lieutenant (Professional Standards P/T)	1	1	1
	Police Sergeant	5	5	4
	Senior Officer	10	10	5
	Police Officer	32	32	33
	Police Officer Trainee	4	4	2
	Police Officer Recruit	-	1	-
	Police Sergeant (Fire Range Master P/T)	-	-	-
	Total	59	60	52

Full-Time and Part-Time Positions

Department	Position Title	Fiscal Year 2023-2024 Adopted	Fiscal Year 2023-2024 Q2 Update	Fiscal Year 2023-2024 Filled
Police (Non-Sworn)				
	Administrative Assistant to the Chief of Police	1	1	1
	Administrative Secretary	1	1	1
	Administrative Specialist	1	1	1
	Animal Enforcement Officer	2	2	2
	Communications Operator Supervisor	1	1	1
	Communications Operator	10	10	7
	Community Service Officer	2	2	1
	Jailer Supervisor	1	1	1
	Jailer	4	4	3
	Parking Enforcement Officer	6	6	6
	Police Cadets (P/T)	14	14	9
	Police Records Supervisor	1	1	1
	Police Records Coordinator	1	1	1
	Police Records Clerk	3	3	2
	Public Safety Officer	10	10	9
	Property & Evidence Specialist	2	2	1
	Total	60	60	47
Public Works				
	Director of Public Works	1	1	1
	Administrative Secretary	1	-	-
	Administrative Specialist	-	2	-
	Fleet / Street Manager	1	1	1
	Equipment Mechanic	2	2	2
	Inspector	-	1	1
	Journeyman Electrician	3	3	3
	Maintenance Worker	12	12	11
	Management Analyst	1	1	1
	Public Works Supervisor	2	2	2
	General Laborer (P/T)	4	4	4
	Graduate Management Intern (P/T)	1	1	1
	Total	28	30	27
Grand Total		250	254	203



Special Events

<u>Expenditure/Expense Classification</u>	<u>2023-24 Budget</u>	<u>FY 2024 Actual As of June 30th</u>
<i>Special Events</i>		
4th of July	46,500	15,794
5K Event	28,750	37,290
Art Walk	50,000	36,077
Citizen's/Community Academy	500	426
Coffee With A Cop	1,500	-
Dia De Los Muertos	8,000	6,581
LA Dodgers Event	1,000	-
Earth Day	12,300	8,250
Graduation Stage at City Hall	2,600	1,200
Halloween	45,500	79,087
Holiday Parade	300,200	155,665
LE Torch Run	2,000	274
Mayor Holiday Award	1,250	1,925
Meet Your Police	2,500	23
Memorial Day	5,850	8,954
National Night Out	6,000	11,617
Performing Arts at Parks	25,000	17,760
Round Table Meetings	1,750	-
Spay & Neuter	20,150	872
Special Presentations	3,510	-
State of the City	11,000	4,821
Summer Nights	1,500	4,875
Teen Academy	3,000	-
Toy Drive	21,000	18,553
Tree Lighting Ceremony	41,124	9,328
Turkey Give-A-Way	16,500	16,953
Veterans Day	4,000	6,818
Veterans Brunch	5,140	1,181
Total Special Events	668,124	444,325

Notes:

Budget - Based on Overtime & Expenditure Accounts

Actual as of June 30th - Includes Regular Salary Expenses

Appendix

Appendix A - PO Rollovers

Department & Accounts	Description	Adjustment Amount
Finance	Audit Fees	275,500
	Subtotal:	275,500
	Total Amount of Q2 PO adjustments	275,500
Police Department	Equipment	2,609
	Subtotal:	2,609
Public Works	Capital Outlay	94,959
	Contractual Svc - Other	448,713
	Dept Supplies & Expense	9,200
	Conn Pipe & AR Screens	463,955
	Other Improvements	1,000
	Metro Transit O S & M	3,853
	Dial-A-Ride (All City)	9,470
	Subtotal:	1,031,149
Non-Departmental	Financial Systems	1,120,966
	Equipment	183,723
	Subtotal:	1,304,690
Parks & Recreation	Improvements	24,966
	Subtotal:	24,966
Capital Improvement Projects	ATP Cycle 3	4,540,743
	ATP Cycle 4	207,024
	ATP Cycle 5	51,877
	Street Enhancement Proj.	12,188
	Slauson Congestion Relief	19,816
	Contractual Svc - Other	308,663
	Improvements	59,550
	Subtotal:	5,199,860
	Total Amount of Q1 PO Adjustments	7,563,274

Appendix

Appendix B - Budget Appropriations

Appropriation Description	Date Request	Requested Amount
Q4 2024		
Fire Alarm Protection System	4/16/2024	983,900
Travel Expenses	5/13/2024	256
Emergency Operation Center (Stairs, Generator, Restroom)	6/3/2024	99,500
Street Light & Wifi Project	6/6/2024	227,260
CalHome Owner Occupied Program	6/13/2024	87,365
Data Ticket	4/30/2024	2,714,948
Diabetes Pilot Program	4/30/2024	15,000
Street Enhancement Project	4/30/2024	50,000
In-Home Support Services	4/30/2024	(3,922,379)
Vehicle Purchase	4/24/2024	36,270
Southeast Chief's Group	4/24/2024	8,595
Street Lights & Wifi Demonstration Project	4/25/2024	836,460
Q4 Appropriation Total		1,137,215
Q3 2024		
Trash Collection Contract - Valley Vista	3/28/2023	19,130
Home ARP Admin & Planning Costs	3/13/2024	75,000
Plans, Specs, & Estimates CIP 2022-04 Keller Park	1/2/2024	164,840
Salt Lake Cistern Project	1/11/2024	1,500,000
Accounting/Finance Services	1/4/2024	270,000
Citation Parking Collection	3/31/2024	160,000
Legal Services	3/31/2024	2,554,948
Diabetes Pilot Program	3/31/2024	15,000
Q3 Appropriation Total		4,758,918

Appendix

Appendix B - Budget Appropriations

Q2 2024

Modifications for Jails at Police Dept	11/13/2023	51,624
Purchase of three PD Vehicles	10/17/2023	12,695
Citywide Tree Maintenance Contract	10/10/2023	6,386
CIP 2019-02 Slauson Cong. Relief (Construction)	11/7/2023	9,143,091
CIP 2019-02 Slauson Cong. Relief (Const, Mgmt, & inspection)	11/7/2023	450,385
Municipal Waste Solutions - contractual services	12/22/2023	90,000
Bank Charges	12/31/2023	100,000
Water Fund Postage	12/31/2023	20,000
Trustee Fees	12/31/2023	2,700
Parking Citation Services	12/31/2023	370,000
IT Services	12/31/2023	216,400
CIP - City WiFi Project	12/31/2023	1,064,423
CIP - Salt Lake Cistern Project	10/17/2023	1,691,813
CIP - Playground SLP & Freedom Park	3/21/2023	24,966
CIP - City Hall & PD Roofing Repair	12/31/2023	2,173,000
Audit Fees	1/29/2024	275,500

Q2 Appropriation Total

15,692,983

Q1 2024

Discretionary Fund	10/17/2023	100,000
Toy Drive Event	10/17/2023	8,900
Turkey Give-A-Way	10/17/2023	5,000
Roybal-Allard Elementary Art Project	10/17/2023	30,000
Replacement of Equipment (SERT)	9/19/2023	55,000
Janitorial Services Contract	9/19/2023	349,940
ETS Fixed Route Contract	9/19/2023	272,750
6 Electric Vehicles	9/19/2023	370,915
PSA MS4 Compliance Svcs NPDES	6/15/2021	118,000
Street Enhancement - CIP 2023-01	9/5/2023	136,800
ADA Construction Project - CIP2022-10	8/15/2023	270,465
FY2015 Azure Development (AHD)	9/5/2023	36,707
FY2016 Azure Development (AHD)	9/5/2023	64,745

Q1 Appropriation Total

1,819,222

Appendix

Appendix C - Budget Transfers

Receiving Department	Reason for Transfer	Amount Transferred In
Police Department	Increase funds in supply account	300,000
	Bond 2005 POB	2,295,593
	Homeland Securty Fund	80,000
	BSCC Officer Wellness & Mental Health Program Grant	37,211
Administration	New Council Members	15,512
Parks & Recreation	Maintenance & Services	11,000
	Supplies for City Events	4,000
Public Works	Make negative accounts whole	113,516
City Clerk	Memberships & Meetings	1,000
City Manager	Printer Expenses	10,750
	Equipment Replacement	8,222
Non-Departmental	Workers Comp	350,000
	Debt Services Principle	41,000
	Software for EDR/XDR Workstations	30,000
	LanWan add-on services	17,000
Transfer Total		3,314,804

ATTACHMENT "B"



HUNTINGTON PARK

THE CITY OF PERFECT BALANCE

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED JUNE 30, 2024



FINANCIAL SECTION

Independent Auditors' Report 1

Basic Financial Statements:

Government-Wide Financial Statements:

 Statement of Net Position..... 5

 Statement of Activities..... 6

Fund Financial Statements:

 Governmental Fund Financial Statements:

 Balance Sheet..... 8

 Reconciliation of the Governmental Funds Balance Sheet to the

 Government- Wide Statement of Net Position 10

 Statement of Revenues, Expenditures, and Changes in Fund Balances 11

 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..... 13

 Proprietary Fund Financial Statements:

 Statement of Net Position..... 15

 Statement of Revenues, Expenses, and Changes in Net Position 16

 Statement of Cash Flows 17

 Fiduciary Fund Financial Statements:

 Statement of Fiduciary Net Position 20

 Statement of Changes in Fiduciary Net Position 21

 Index to the Notes to the Basic Financial Statements 22

 Notes to the Basic Financial Statements 24

Required Supplementary Information

Budgetary Comparison Schedules:

 General Fund 81

 HUD Home Program Special Revenue Fund 82

 Employees' Retirement Fund 83

 American Rescue Plan Act Fund..... 84

 City-wide Construction in Progress Fund 85

Notes to the Required Supplementary Information 86

Required Supplementary Information (Continued)

Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios:

California Public Employees' Retirement System ("CalPERS")	
Miscellaneous Plan	88
California Public Employees' Retirement System ("CalPERS") Safety Plan	89
Public Agency Retirement System ("PARS")	90
Schedule of Contributions - Pension:	
California Public Employees ' Retirement System ("CalPERS")	
Miscellaneous Plan	91
California Public Employees Retirement System ("CalPERS") Safety Plan	92
Public Agency Retirement System ("PARS")	93
Schedule of Changes in Net OPEB Liability and Related Ratios	94
Schedule of Contributions - Other Postemployment Benefits Plan	95

Supplementary Information:

Nonmajor Governmental Funds:

Combining Balance Sheet	98
Combining Statement of Revenues, Expenditures, and	
Changes in Fund Balances	104

Internal Service Funds:

Combining Statement of Net Position	111
Combining Statement of Revenues, Expenditures, and	
Changes in Fund Balances	112



 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 financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Huntington Park, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise City of Huntington Park's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above 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 of Huntington Park, as of June 30, 2024, 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 the City of Huntington Park 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 the City of Huntington Park 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'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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 the City of Huntington Park'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 the City of Huntington Park'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 Schedule 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 81 to 95 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 of Huntington Park's basic financial statements. The combining and individual nonmajor governmental 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 governmental 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.

The 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 governmental 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 issue our report on our consideration of the City of Huntington Park'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 of Huntington Park's internal control over financial reporting and compliance.

Eadie and Payne, LLP

Riverside, California
January 27, 2025

City of Huntington Park
Statement of Net Position
June 30, 2024

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 66,171,822	\$ 3,075,701	\$ 69,247,523
Receivables			
Taxes and intergovernmental	303,269	-	303,269
Accounts	5,472,072	1,899,913	7,371,985
Notes	10,399,320	-	10,399,320
Leases	1,115,253	-	1,115,253
Internal balances	200,000	(200,000)	-
Capital Assets:			
Nondepreciable	32,254,546	6,413,134	38,667,680
Depreciable, net of depreciation	61,714,808	11,490,778	73,205,586
Total capital assets	93,969,354	17,903,912	111,873,266
Total assets	177,856,259	22,679,526	200,535,785
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferred outflows of resources	27,808,998	287,278	28,096,276
OPEB related deferred outflows of resources	7,969,685	252,355	8,222,040
Total deferred outflows of resources	35,778,683	539,633	36,318,316
LIABILITIES			
Accounts payable and accrued expenses	7,254,708	1,975,650	9,230,358
Interest payable	136,645	-	136,645
Deposits payable	48,851	1,467,227	1,516,078
Unearned revenue	19,064,077	-	19,064,077
Noncurrent liabilities:			
Due within one year	8,477,791	5,213	8,483,004
Due in more than one year	11,756,559	16,952	11,773,511
Aggregate net pension liabilities (Note 12)	77,594,062	1,039,700	78,633,762
Net OPEB liabilities (Note 14)	26,994,952	854,778	27,849,730
Total liabilities	151,327,645	5,359,520	156,687,165
DEFERRED INFLOWS OF RESOURCES			
Pension related deferred inflows of resources	3,538,734	50,082	3,588,816
OPEB related deferred inflows of resources	12,428,647	393,545	12,822,192
Leases related deferred inflows of resources	821,687	-	821,687
Total deferred inflows of resources	16,789,068	443,627	17,232,695
NET POSITION			
Net investment in capital assets	92,519,531	17,903,912	110,423,443
Nonspendable	500,920	-	500,920
Restricted for:			
Retirement	14,506,030	-	14,506,030
Community development	1,511,291	-	1,511,291
Public works	6,215,763	-	6,215,763
Debt Service	5,915,816	-	5,915,816
Total restricted	28,148,900	-	28,148,900
Unrestricted	(75,651,122)	(487,900)	(76,139,022)
Total net position	\$ 45,518,229	\$ 17,416,012	\$ 62,934,241

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

City of Huntington Park
Statement of Activities
June 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Primary Government		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government							
Governmental Activities							
General government	\$ 14,583,996	\$ 4,749,622	\$ 234,704	\$ -	\$ (9,599,670)	-	\$ (9,599,670)
Public safety	25,828,339	3,132,185	1,325,969	-	(21,370,185)	-	(21,370,185)
Public works	11,200,703	342,012	3,284,768	-	(7,573,923)	-	(7,573,923)
Community services	5,824,953	718,828	120,797	-	(4,985,328)	-	(4,985,328)
Community development	4,568,082	1,382,981	8,893,036	-	5,707,935	-	5,707,935
Interest on long-term debt	343,738	-	-	-	(343,738)	-	(343,738)
Total governmental activities	<u>62,349,811</u>	<u>10,325,628</u>	<u>13,859,274</u>	<u>-</u>	<u>(38,164,909)</u>	<u>-</u>	<u>(38,164,909)</u>
Business-type activities							
Water	6,750,137	5,254,719	-	-	-	(1,495,418)	(1,495,418)
Sewer	317,201	266,010	-	-	-	(51,191)	(51,191)
Solid waste	69,112	132,460	-	-	-	63,348	63,348
Total business-type activities	<u>7,136,450</u>	<u>5,653,189</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,483,261)</u>	<u>(1,483,261)</u>
Total primary government	<u>\$ 69,486,261</u>	<u>\$ 15,978,817</u>	<u>\$ 13,859,274</u>	<u>\$ -</u>	<u>\$ (38,164,909)</u>	<u>\$ (1,483,261)</u>	<u>\$ (39,648,170)</u>
General revenues:							
Taxes:							
Property taxes					15,740,155	-	15,740,155
Sales and use					23,668,464	-	23,668,464
Franchise taxes					1,524,181	-	1,524,181
Utility user taxes					6,061,423	-	6,061,423
Total taxes					46,994,223	-	46,994,223
Miscellaneous					106,751	171,687	278,438
Transfers					(117,756)	117,756	-
Total general revenues, special items, and transfers					46,983,218	289,443	47,272,661
Change in net position					8,818,309	(1,193,818)	7,624,491
Net position - beginning of year, originally stated					36,725,514	18,467,423	55,192,937
Prior period adjustment					(25,594)	142,407	116,813
Net position - beginning of year, restated					36,699,920	18,609,830	55,309,750
Net position - end of year					<u>\$ 45,518,229</u>	<u>\$ 17,416,012</u>	<u>\$ 62,934,241</u>

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

City of Huntington Park
Balance Sheet
Governmental Funds
June 30, 2024

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 Wide Construction in Progress Fund – To account for City's CIP projects and activities.

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

City of Huntington Park
Balance Sheet
Governmental Funds
June 30, 2024

	General Fund	HUD Home Program Special Revenue	Employees' Retirement Fund
ASSETS			
Cash and investments	\$ 3,972,689	\$ 1,682,825	\$ 17,287,375
Receivables			
Taxes and intergovernmental	-	-	175,463
Accounts and interest	4,705,741	-	-
Loans and interest on loans	-	10,238,251	-
Lease	1,115,253	-	-
Due from other funds	1,673,461	-	-
Prepaid items	207,354	-	-
Total assets	<u>\$ 11,674,498</u>	<u>\$ 11,921,076</u>	<u>\$ 17,462,838</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,855,676	\$ 112,111	\$ -
Accrued liabilities	584,514	67,424	780
Deposits	48,851	-	-
Due to other funds	-	-	-
Total liabilities	<u>3,489,041</u>	<u>179,535</u>	<u>780</u>
DEFERRED INFLOW OF RESOURCES			
Deferred revenue	154,905	10,230,250	2,956,028
Deferred inflow on leases	<u>821,687</u>	<u>-</u>	<u>-</u>
Total Deferred Inflow of Resources	<u>976,592</u>	<u>10,230,250</u>	<u>2,956,028</u>
Fund balances:			
Nonspendable	500,920	-	-
Restricted	-	1,511,291	14,506,030
Assigned	3,100,000	-	-
Unassigned	<u>3,607,945</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>7,208,865</u>	<u>1,511,291</u>	<u>14,506,030</u>
Total liabilities and fund balances	<u>\$ 11,674,498</u>	<u>\$ 11,921,076</u>	<u>\$ 17,462,838</u>

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

City of Huntington Park
Balance Sheet (Continued)
Governmental Funds
June 30, 2024

	American Rescue Plan Act	City Wide Construction in Progress	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 14,959,683	\$ 3,117,605	\$ 20,290,872	\$ 61,311,049
Receivables				
Taxes and intergovernmental	-	-	127,806	303,269
Accounts and interest	-	-	766,331	5,472,072
Loans and interest on loans	-	-	161,069	10,399,320
Lease	-	-	-	1,115,253
Due from other funds	-	-	-	1,673,461
Prepaid items	-	-	-	207,354
Total assets	<u>\$ 14,959,683</u>	<u>\$ 3,117,605</u>	<u>\$ 21,346,078</u>	<u>\$ 80,481,778</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 27,165	\$ 1,829,190	\$ 705,432	\$ 5,529,574
Accrued liabilities	7,717	209,519	614,111	1,484,065
Deposits	-	-	-	48,851
Due to other funds	-	-	1,473,461	1,473,461
Total liabilities	<u>34,882</u>	<u>2,038,709</u>	<u>2,793,004</u>	<u>8,535,951</u>
DEFERRED INFLOW OF RESOURCES				
Deferred revenue	15,299,064	-	754,080	29,394,327
Deferred inflow on leases	-	-	-	821,687
Total Deferred Inflow of Resources	<u>15,299,064</u>	<u>-</u>	<u>754,080</u>	<u>30,216,014</u>
Fund balances:				
Nonspendable	-	-	-	500,920
Restricted	-	-	12,131,579	28,148,900
Assigned	-	-	6,064,699	9,164,699
Unassigned	(374,263)	1,078,896	(397,284)	3,915,294
Total fund balances	<u>(374,263)</u>	<u>1,078,896</u>	<u>17,798,994</u>	<u>41,729,813</u>
Total liabilities and fund balances	<u>\$ 14,959,683</u>	<u>\$ 3,117,605</u>	<u>\$ 21,346,078</u>	<u>\$ 80,481,778</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, 2024

Total fund balance, governmental funds	\$ 41,729,813
--	---------------

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	32,254,546
Depreciable assets, net of accumulated depreciation	60,990,159

Interest expenses are recognized when due, and therefore, interest payable is not recorded in the governmental funds.	(136,645)
---	-----------

Deferred revenue related to long-term loans receivable are reported in governmental funds but not in the governmental activities	10,330,250
--	------------

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	(1,255,082)
Long-term debt	(7,173,817)
Lease liabilities	(228,084)

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	(77,064,490)
Pension related deferred outflows of resources	27,698,487
Pension related deferred inflows of resources	(3,520,382)

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	(26,900,452)
OPEB related deferred outflows of resources	7,941,787
OPEB related deferred inflows of resources	(12,385,139)

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

	(6,762,722)
Net Position of Governmental Activities	<u>\$ 45,518,229</u>

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, 2024

	General Fund	HUD Home Program Special Revenue	Employees' Retirement Fund
REVENUES			
Taxes	\$ 33,763,533	\$ -	\$ 5,631,143
Licenses and permits	3,240,553	-	-
Fines and forfeitures	2,341,789	-	-
Use of money and property	505,250	52,640	548,781
Intergovernmental	796,500	930,849	-
Charges for services	1,490,437	-	-
Other revenues	67,210	-	-
Total revenues	<u>42,205,272</u>	<u>983,489</u>	<u>6,179,924</u>
EXPENDITURES			
Current:			
General government	12,378,760	1,138,367	3,264,435
Public safety	23,611,295	-	-
Public works	3,899,740	-	-
Community services	2,338,378	-	-
Community development	4,520,100	-	-
Debt Service:			
Principal retirement	201,360	-	2,100,000
Interest and fiscal charges	4,047	-	329,494
Capital Outlay	203,932	-	-
Total expenditures	<u>47,157,612</u>	<u>1,138,367</u>	<u>5,693,929</u>
Excess (deficiency) of revenues over expenditures	<u>(4,952,340)</u>	<u>(154,878)</u>	<u>485,995</u>
OTHER FINANCING SOURCES (USES)			
Inception of subscription-based IT arrangements	53,364	-	-
Transfers in	203,000	-	-
Transfers out	(6,264,693)	-	-
Total other financing sources and uses	<u>(6,008,329)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(10,960,669)</u>	<u>(154,878)</u>	<u>485,995</u>
Fund balances - beginning, as previously reported	18,195,128	1,666,169	14,020,035
Prior-period adjustment	(25,594)	-	-
Fund balances - beginning, as restated	<u>18,169,534</u>	<u>1,666,169</u>	<u>14,020,035</u>
Fund balances - ending	<u>\$ 7,208,865</u>	<u>\$ 1,511,291</u>	<u>\$ 14,506,030</u>

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, 2024

	American Rescue Plan Act	City Wide Construction in Progress	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ -	\$ -	\$ 7,599,547	46,994,223
Licenses and permits	-	-	-	3,240,553
Fines and forfeitures	-	-	3,829	2,345,618
Use of money and property	467,950	78,760	645,994	2,299,375
Intergovernmental	4,946,473	-	7,019,471	13,693,293
Charges for services	-	-	949,645	2,440,082
Other revenues	-	-	4,990	72,200
Total revenues	<u>5,414,423</u>	<u>78,760</u>	<u>16,223,476</u>	<u>71,085,344</u>
EXPENDITURES				
Current:				
General government	(57,646)	99,855	1,494,014	18,317,785
Public safety	-	-	125,938	23,737,233
Public works	-	-	4,486,511	8,386,251
Community services	868,998	10,034	2,460,955	5,678,365
Community development	-	-	42,150	4,562,250
Debt Service:				
Principal retirement	-	-	972,512	3,273,872
Interest and fiscal charges	-	-	76,541	410,082
Capital Outlay	<u>100,859</u>	<u>10,436,679</u>	<u>1,937,575</u>	<u>12,679,045</u>
Total expenditures	<u>912,211</u>	<u>10,546,568</u>	<u>11,596,196</u>	<u>77,044,883</u>
Excess (deficiency) of revenues over expenditures	<u>4,502,212</u>	<u>(10,467,808)</u>	<u>4,627,280</u>	<u>(5,959,539)</u>
OTHER FINANCING SOURCES (USES)				
Inception of subscription-based IT arrangements	-	-	-	53,364
Transfers in	-	12,236,273	-	12,439,273
Transfers out	<u>(4,876,475)</u>	<u>-</u>	<u>(2,386,315)</u>	<u>(13,527,483)</u>
Total other financing sources and uses	<u>(4,876,475)</u>	<u>12,236,273</u>	<u>(2,386,315)</u>	<u>(1,034,846)</u>
Net change in fund balances	<u>(374,263)</u>	<u>1,768,465</u>	<u>2,240,965</u>	<u>(6,994,385)</u>
Fund balances - beginning, as previously reported	-	(689,569)	15,558,029	48,749,792
Prior-period adjustment	-	-	-	(25,594)
Fund balances - beginning, as restated	-	(689,569)	15,558,029	48,724,198
Fund balances - ending	<u>\$ (374,263)</u>	<u>\$ 1,078,896</u>	<u>\$ 17,798,994</u>	<u>\$ 41,729,813</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, 2024

Net change in fund balances - total governmental funds: \$ (6,994,385)

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	14,652,875
Depreciation expense	(4,572,494)

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:	165,981
---	---------

OPEB benefit was reported in the Government-Wide Statement of Activities, but they did not require the use of current financial resources. Therefore, the changes in net OPEB liabilities and related deferred outflows and inflows of resources were not reported as expenditures in the governmental funds.	3,516,045
---	-----------

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.	(2,517,657)
--	-------------

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.	66,344
--	--------

Subscription expense was reported in the Government-Wide Statement of Activities, but the repayment reduced subscription liabilities in the Government-Wide Statement of Net Position.	(53,364)
--	----------

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.	3,274,838
---	-----------

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.	1,280,126
---	-----------

Change in Net Position of Governmental Activities	<u>\$ 8,818,309</u>
---	---------------------

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

City of Huntington Park
PROPRIETARY FUND FINANCIAL STATEMENTS
June 30, 2024

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.

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

City of Huntington Park
Statement of Net Position
Proprietary Funds
June 30, 2024

	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	\$ 795,861	\$ 842,819	\$ 1,437,021	\$ 3,075,701	\$ 4,860,773
Accounts receivable	1,753,728	112,431	33,754	1,899,913	-
Prepaid Expenses	-	-	-	-	17,815
Total current assets	<u>2,549,589</u>	<u>955,250</u>	<u>1,470,775</u>	<u>4,975,614</u>	<u>4,878,588</u>
Non-current assets:					
Capital Assets:					
Nondepreciable	2,084,680	4,328,454	-	6,413,134	-
Depreciable	10,045,050	1,445,728	-	11,490,778	724,649
Total non-current assets	<u>12,129,730</u>	<u>5,774,182</u>	<u>-</u>	<u>17,903,912</u>	<u>724,649</u>
Total assets	<u>14,679,319</u>	<u>6,729,432</u>	<u>1,470,775</u>	<u>22,879,526</u>	<u>5,603,237</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows of resources	269,192	738	17,348	287,278	110,511
OPEB related deferred outflows of resources	224,912	12,734	14,709	252,355	27,898
Total deferred outflows of resources	<u>494,104</u>	<u>13,472</u>	<u>32,057</u>	<u>539,633</u>	<u>138,409</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	1,139,073	31,756	9,195	1,180,024	234,253
Accrued expenses and payroll	795,626	-	-	795,626	6,816
Deposits payable	1,176,096	-	291,131	1,467,227	-
Due to other funds	200,000	-	-	200,000	-
Compensated absences payable, due in one year	4,237	-	-	4,237	6,441
Claims payable, due in one year	-	-	-	-	4,768,600
Lease liabilities, due in one year	976	-	-	976	-
Total current liabilities	<u>3,316,008</u>	<u>31,756</u>	<u>300,326</u>	<u>3,648,090</u>	<u>5,016,110</u>
Non-current liabilities:					
Compensated absences, due in more than one year	16,952	-	-	16,952	25,765
Claims payable, due in more than one year	-	-	-	-	6,776,561
Aggregate net pension liabilities	964,898	20,927	53,875	1,039,700	529,572
Net OPEB liabilities	761,823	43,132	49,823	854,778	94,500
Total non-current liabilities	<u>1,743,673</u>	<u>64,059</u>	<u>103,698</u>	<u>1,911,430</u>	<u>7,426,398</u>
Total liabilities	<u>5,059,681</u>	<u>95,815</u>	<u>404,024</u>	<u>5,559,520</u>	<u>12,442,508</u>
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows of resources	46,995	-	3,087	50,082	18,352
OPEB related deferred inflows of resources	350,748	19,858	22,939	393,545	43,508
Total deferred inflows of resources	<u>397,743</u>	<u>19,858</u>	<u>26,026</u>	<u>443,627</u>	<u>61,860</u>
NET POSITION					
Net investment in capital assets	12,129,730	5,774,182	-	17,903,912	724,649
Unrestricted	(2,413,731)	853,049	1,072,782	(487,900)	(7,487,371)
Total net position	<u>\$ 9,715,999</u>	<u>\$ 6,627,231</u>	<u>\$ 1,072,782</u>	<u>\$ 17,416,012</u>	<u>\$ (6,762,722)</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, 2024

	Business-Type Activities				Governmental Activities
	Water Enterprise Fund	Sewer Enterprise Fund	Nonmajor Enterprise Fund (Solid Waste)	Total	Internal Service Funds
REVENUES					
Charges for services	\$ 5,254,719	\$ 266,010	\$ 132,460	\$ 5,653,189	\$ 7,882,991
Miscellaneous operating revenue	70,387	621	-	71,008	142
Total operating revenues	5,325,106	266,631	132,460	5,724,197	7,883,133
OPERATING EXPENSES					
Personal services	216,261	75,738	65,191	357,190	474,500
Contractual services	1,577,755	172,483	-	1,750,238	2,294,869
Purchased water, materials and supplies	4,421,651	30,835	2,870	4,455,356	534,946
Insurance	97,081	1,051	1,051	99,183	4,250,264
Depreciation	437,389	37,094	-	474,483	32,482
Capital Outlay	-	-	-	-	20,809
Total Operating Expenses	6,750,137	317,201	69,112	7,136,450	7,607,870
Operating income (loss)	(1,425,031)	(50,570)	63,348	(1,412,253)	275,263
NON-OPERATING REVENUES					
Interest income	29,298	26,397	44,984	100,679	34,409
Total non-operating revenue	29,298	26,397	44,984	100,679	34,409
Income (loss) before contributions and transfers	(1,395,733)	(24,173)	108,332	(1,311,574)	309,672
TRANSFERS					
Transfers In	117,756	-	-	117,756	970,454
Total transfers	117,756	-	-	117,756	970,454
Change in net position	(1,277,977)	(24,173)	108,332	(1,193,818)	1,280,126
NET POSITION					
Beginning of year	10,851,569	6,651,404	964,450	18,467,423	(8,042,848)
Prior period adjustment	142,407	-	-	142,407	-
End of year	\$ 9,715,999	\$ 6,627,231	\$ 1,072,782	\$ 17,416,012	\$ (6,762,722)

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

City of Huntington Park
Statement of Cash Flows
Proprietary Funds
June 30, 2024

	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	\$ 5,296,183	\$ 308,120	\$ 107,641	\$ 5,711,944	\$ 7,858,658
Payments to/from suppliers	(4,268,073)	(218,933)	243,978	(4,243,028)	(4,828,466)
Payments to employees	(323,780)	(82,845)	(75,966)	(482,591)	(451,360)
Net cash provided by (used in) operating activities	704,330	6,342	275,653	986,325	2,578,832
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Payment from other funds	117,756	-	-	117,756	970,454
Net cash provided by (used in) noncapital financing activities	117,756	-	-	117,756	970,454
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	(145,485)	-	-	(145,485)	(443,968)
Net cash (used in) capital and related financing activities	(145,485)	-	-	(145,485)	(443,968)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	29,298	26,397	44,984	100,679	34,409
Net cash provided by investing activities	29,298	26,397	44,984	100,679	34,409
Net increase (decrease) in cash and investments	705,899	32,739	320,637	1,059,275	3,139,727
CASH AND INVESTMENTS					
Beginning of year	89,962	810,080	1,116,384	2,016,426	1,721,046
End of year	\$ 795,861	\$ 842,819	\$ 1,437,021	\$ 3,075,701	\$ 4,860,773

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

City of Huntington Park
Statement of Cash Flows (Continued)
Proprietary Funds
June 30, 2024

	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)	\$ (1,425,031)	\$ (50,570)	\$ 63,348	\$ (1,412,253)	\$ 275,263
Adjustments to reconcile operating income (loss) to net cash provided by operating activities					
Depreciation expense	437,389	37,094	-	474,483	32,482
(Increase) decrease in					
Accounts receivable	(28,923)	4,395	(24,819)	(49,347)	14,149
Prepaid Expenses	-	-	-	-	(17,815)
Deferred outflows of resources - pension and OPEB	52,709	2,619	2,973	58,301	20,995
Increase (decrease) in					
Accounts payable	1,037,639	22,530	247,899	1,308,068	134,476
Accrued expenses and payroll	792,915	-	-	792,915	3,220
Compensated absences payable	(25,579)	(999)	(5,494)	(32,072)	29,656
Claims payable	-	-	-	-	2,117,137
Aggregate net pension liability	19,014	20,673	1,945	41,632	(3,758)
Net OPEB liability	38,278	(20,037)	2,503	20,744	4,750
Deferred inflows of resources - pension and OPEB	(194,081)	(9,363)	(12,702)	(216,146)	(31,723)
Total adjustments	2,129,361	56,912	212,305	2,398,578	2,303,569
Net cash provided by (used in) operating activities	\$ 704,330	\$ 6,342	\$ 275,653	\$ 986,325	\$ 2,578,832

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

City of Huntington Park
Fiduciary Fund Financial Statements
June 30, 2024

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.

City of Huntington Park
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2024

	Successor Agency Private - Purpose Trust Fund
ASSETS	
Current assets	
Cash and investments	\$ 1,156,706
Interest receivable	92
Total assets	<u>1,156,798</u>
LIABILITIES	
Current liabilities	
Accrued liabilities	31,792
Bonds payable - due within one year	<u>7,821,958</u>
Total current liabilities	<u>7,853,750</u>
Noncurrent liabilities	
Compensated absences	4,924
Bonds payable - due in more than one year	<u>317,975,226</u>
Total noncurrent liabilities	<u>317,980,150</u>
Total liabilities	<u>325,833,900</u>
FIDUCIARY NET POSITION	
Held in trust	<u>\$ (324,677,102)</u>

City of Huntington Park
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
June 30, 2024

	Successor Agency Private - Purpose Trust Fund
ADDITIONS	
Redevelopment Property Tax Trust Fund	\$ 1,095,294
Other revenue	<u>36,856</u>
Total additions	<u>1,132,150</u>
DEDUCTIONS	
Personnel expenses	99,521
Other expenses	110,658
Interest and fiscal charges	<u>20,818,743</u>
Total deductions	<u>21,028,922</u>
Change in net position	(19,896,772)
FIDUCIARY NET POSITION	
Beginning of year, originally stated	(304,842,670)
Prior period adjustment	<u>62,340</u>
Beginning of year, restated	<u>(304,780,330)</u>
End of year	<u>\$ (324,677,102)</u>

City of Huntington Park
Index to the Notes to the Basic Financial Statements
June 30, 2024

Note 1 – Reporting Entity	24
Note 2 – Summary of Significant Accounting Policies	26
A. Basis of Presentation	26
B. Basis of Accounting and Measurement Focus	26
C. New Accounting Pronouncement	30
D. Cash and Cash Equivalents	30
E. Investments	30
F. Fair Value Measurements	31
G. Interfund Transactions	31
H. Prepaid Items	31
I. Property Held for Resale	31
J. Leases	31
K. Capital Assets	32
L. Due from Other Governments	32
M. Deferred Outflows and Inflows of Resources	32
N. Claims and Judgments	33
O. Subscription-Based Information Technology Arrangements (SBITA)	33
P. Compensated Absences	33
Q. Pension	34
R. Other Postemployment Benefits (“OPEB”) Plan	35
S. Fund Balances	35
T. Use of Restricted Resources	37
U. Net Position Restricted by Enabling Legislation	37
V. Property Taxes	37
W. Estimates	37
Note 3 – Other Required Disclosures	38
A. Deficit Fund Balances and Net Positions	38
B. Expenditures in Excess of Appropriations	39
Note 4 – Cash and Investments	39
A. Demand Deposits	40
B. Investments	40
C. Risk Disclosures	41
Note 5 – Notes Receivable	43
A. Huntington Park 607, L.P. Loan	44
B. First Time Home Buyer Program	44
C. RASA Note	44
D. Residential Rehab Loans	45

City of Huntington Park
Index to the Notes to the Basic Financial Statements
June 30, 2024

Note 6 – Lease Receivable.....	46
Note 7 – Interfund Balances	47
A. Due to from Other Funds.....	47
B. Transfers In/Out	47
Note 8 – Capital Assets	48
A. Governmental Activities.....	48
B. Business-Type Activities.....	49
Note 9 – Long-Term Debt	50
Note 10 – Successor Agency Long-Term Liabilities.....	52
Note 11 – Compensated Absences	54
Note 12 – Lease Liabilities and Subscription Liabilities	54
Note 13 – Pension Plans	55
A. California Public Employees’ Retirement Systems	56
B. Retirement Enhancement Plan.....	65
Note 14 – Defined Contribution Plan – Alternative Retirement Plan	72
Note 15 – Other Post-Employment Benefits (“OPEB”) Plan	72
Note 16 – Risk Management and Self Insurance Program	78
Note 17 – Litigations	79
Note 18 – Commitments and Contingencies	79
Note 19 – Fund Balance Classifications	80
Note 20 – Prior Period Adjustment.....	80
Note 21 – Subsequent Events	80

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

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.

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 are 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The City'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.

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.

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

Government-Wide 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 Wide Construction in Progress Fund – To account for City's CIP projects and activities.

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, vehicle and equipment replacement, self- insurance, employee benefits and other post-employment benefits activities.

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. 100, *Accounting Changes and Error Corrections*. GASB Statement No. 100 establishes enhanced requirements for accounting and financial reporting related to changes in accounting principles, changes in accounting estimates, changes to or within the reporting entity, and the correction of prior-period errors.

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.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 capital 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, 2024.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 judgments 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. Subscription-Based Information Technology Arrangements (SBITA)

A SBITA is a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. To determine whether a contract conveys control of the right to use the underlying IT assets, the City assesses whether it has both of the following: a. The right to obtain the present service capacity from the use of the underlying IT assets as specified in the contract, and b. The right to determine the nature and manner of use of the underlying IT assets as specified in the contract.

The City recognizes a subscription liability and an intangible right-to-use asset (subscription asset), except short-term SBITAs. The subscription liability is measured at the present value of subscription payments expected to be made during the subscription term. The subscription asset is measured as the sum of the following, a. The amount of the initial measurement of the subscription liability, b. Payments associated with the SBITA contract made to the SBITA vendor at the commencement of the subscription term, if applicable, and c. Capitalizable initial implementation costs less any SBITA vendor incentives.

P. 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. 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.

The following timeframes are used for pension reporting:

CalPERS

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023

PARS

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. 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 14). 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:

<u>OPEB</u>	
Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023

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.

S. Fund Balances / Net Position

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Fund Balances / Net Position (Continued)

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.

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.

In the Government-Wide Financial Statements, net position of the City includes the following categories:

Net investment in capital assets - This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted net position - This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This resulting category presents the remaining City net position, and this measure of equity is unrestricted, legally or otherwise.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. 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.

U. Net Position Restricted by Enabling Legislation

The government-wide statement of net position reports \$27,794,100 of restricted net position, of which \$14,506,030 is restricted by voter approval, which was derived from voter approved special tax levies to pay for retirement costs.

V. 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

W. 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, 2024

3. OTHER REQUIRED DISCLOSURES

A. Deficit Fund Balances and Net Positions

The following funds had a deficit Fund Balance/Net Position at June 30, 2024:

Major Funds	
American Rescue Plan Act	\$ (374,263)
Non-major Funds	
Projects Special Revenue Fund	(158,287)
Park Grants	(155,207)
Street Lighting Landscape Assessments	(354,800)
Homeland Security Fund	(82,434)
CalHome	(123,146)
Community Development Block Grant	(326,434)
Home ARP Grant	(45,591)
Internal Service Funds	
Liability Insurance/Workers' Compensation	(9,397,549)
Information Technology	(20,809)
Fiduciary Fund	
Successor Agency Private-Purpose Trust Fund	(324,677,102)

In the Government-Wide Financial Statements, the City had a deficit unrestricted net position at June 30, 2024 in governmental activities in the amount of \$(75,651,122), of which \$53,323,798 and \$31,453,914 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.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

3. OTHER REQUIRED DISCLOSURES (Continued)

B. Expenditures in Excess of Appropriations

The following funds had expenditures in excess of appropriations for the year ended June 30, 2024:

<u>Fund</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess of Expenditures over Appropriations</u>
Major Funds:			
General Fund:			
Community development	3,165,465	4,520,100	(1,354,635)
Principal retirement	-	201,360	(201,360)
Interest and fiscal charges	-	4,047	(4,047)
Transfers Out	-	(203,000)	203,000
HUD Home Program			
General government	62,600	1,138,367	(1,075,767)
Employees Retirement Fund:			
General government	-	3,264,435	(3,264,435)
Principal retirement	-	2,100,000	(2,100,000)
Interest and fiscal charges	-	329,494	(329,494)
American Rescue Plan Act:			
General government	-	(57,646)	57,646
Community services	-	868,998	(868,998)
Capital Outlay	-	100,859	(100,859)
City Wide CIP:			
General government	-	99,855	(99,855)
Community services	-	10,034	(10,034)
Capital Outlay	-	10,436,679	(10,436,679)

4. CASH AND INVESTMENTS

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

	<u>Government-Wide Statement of Net Position</u>			<u>Fiduciary Fund Statement of Net Position</u>	<u>Total</u>
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>		
Cash and investments	<u>\$ 66,171,822</u>	<u>\$ 3,075,701</u>	<u>\$ 69,247,523</u>	<u>\$ 1,156,706</u>	<u>\$70,404,229</u>

Cash and investments consisted of the following at June 30, 2024:

CASH	
Petty cash	\$ 1,500
Demand deposits	1,305,091
Total cash	<u>1,306,591</u>
INVESTMENTS	
Local Agency Investment Fund	11,587,505
Wells Fargo Investments	57,510,133
Total cash and investments	<u>\$ 70,404,229</u>

4. CASH AND INVESTMENTS (Continued)

A. Demand Deposits

The carrying amounts of the City's demand deposits were \$1,305,090 at June 30, 2024. Bank balances at that date were \$1,418,358, 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").

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

Investments Authorized by the California Government Code and the City's Investment Policy

The City's investment policy allows investments in the Local Agency Investment Fund ("LAIF"), treasury bills, notes and bonds, federal agencies securities, certificates of deposit, negotiable certificates of deposit, and mutual funds and money market mutual funds.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

4. CASH AND INVESTMENTS (Continued)

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:

Presented below are the S&P Global ratings for each investment type as of June 30, 2024:

INVESTMENT TYPE	AAA	AA+	AAA, AA+	TOTAL
Federal Agency Securities	\$ 929,297	\$ -	\$ -	\$ 929,297
Government-Sponsored Enterprise Bonds	-	498,077	22,964,453	23,462,530
TOTALS	<u>\$ 929,297</u>	<u>\$ 498,077</u>	<u>\$ 22,964,453</u>	<u>\$ 24,391,827</u>
NOT RATED				
Government-Sponsored Enterprise Bonds				3,992,406
Local Agency Investment Fund (LAIF)				11,587,505
Money Market Fund				16,635,069
Negotiable CD				12,490,831
TOTAL INVESTMENTS				<u>69,097,638</u>
Cash in Banks and on Hand				1,306,590
TOTAL				<u>\$ 70,404,228</u>

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

Concentration of Credit Risk

The City's investment policy restricts the maximum percentage of investment in federal agencies to 25% per issuer and in certificates of deposit to 25% of the City's portfolio. At June 30, 2024, 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 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). 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 (Level 2). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

4. CASH AND INVESTMENTS (Continued)

C. Risk Disclosures (Continued)

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

The City's investments with LAIF at June 30, 2024, included a portion of the pooled funds invested in Structured Notes and Asset-Backed Securities. As of June 30, 2024, LAIF had invested 3.00% of the pool investment funds in Structured Notes and Asset-Backed Securities.

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.

5. NOTES RECEIVABLE

At June 30, 2024, the City had \$7,641,164 in and \$2,758,156 in notes receivable and related interest receivable, respectively.

	Notes Receivable	Allowance	Notes Receivables, net
GOVERNMENTAL ACTIVITIES			
General Fund:			
Huntington Park 607, L.P.	\$ 1,900,000	\$ (1,900,000)	\$ -
RASA	100,000	(100,000)	-
Total General Fund	2,000,000	(2,000,000)	-
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	7,480,095	-	7,480,095
Community Development Block Grant: (CDBG)			
Special Revenue Fund:			
First Time Home Buyer	35,000	-	35,000
Residential Rehab	16,609	-	16,609
Total CDBG	51,609	-	51,609
HUD Social Security Grant Special Revenue Fund			
Macro Loan Program	9,460	-	9,460
CalHome Fund			
CalHome Loan Program	100,000	-	100,000
Total Governmental Activities	\$ 9,641,164	\$ (2,000,000)	\$ 7,641,164

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

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 to provide affordable housing to the residents. The principal outstanding as of June 30, 2024 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, 2024 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, 2024 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, 2024 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, 2024

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	<u>\$ 6,643,574</u>

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. 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, 2024.

Loan	Date of Loan Agreement	Principal Amount	Interest Rate	Payment Period	Outstanding Balance, June 30, 2024
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
					<u>\$ 2,600,289</u>

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

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, 2024, 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 with interest rate of 3% 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, 2024, the outstanding balance of the loan was in the amount of \$1,500,000.

6. LEASE RECEIVABLE

As of June 30, 2024, Huntington Park, CA had 3 active leases. The leases have receipts that range from \$11,400 to \$567,400 and interest rates that range from 0.6447% to 4.6800%. As of June 30, 2024, the total combined value of the lease receivable is \$1,097,121, and the combined value of the deferred inflow of resources is \$821,687. Interest receivable on the above leases amounted to \$18,131.

The future minimum lease payments receivable are as follows:

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2025	566,940	12,358	579,298
2026	530,181	5,774	535,955
TOTALS	\$ 1,097,121	\$ 18,132	\$ 1,115,253

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

7. INTERFUND BALANCES

A. Due to/from Other Funds

At June 30, 2024, the following funds owed \$1,673,462 to the General Fund:

	DUE FROM OTHER FUNDS General Fund
DUE TO OTHER FUNDS	
Parks Grants	\$ 155,205
Special Revenue Funds	871,672
Projects Special Revenue Fund	438,260
Public Safety Grants	8,324
Water Enterprise Fund	200,000
	<u>\$ 1,673,461</u>

Amounts due to the General Fund are used to track payments made by the General Fund on behalf of other funds. These balances are expected to be repaid within the next fiscal year.

At June 30, 2024, the interfund balance reported in the Government-Wide Financial Statements was \$200,000 from business-type activities to governmental activities.

B. Transfers In/Out

At June 30, 2024, the City had the following transfers reported in the fund financial statements:

Transfers Out	Transfers In				Total
	General Fund	City Wide CIP Fund	Water Enterprise Fund	Internal Service Fund	
Major Governmental Funds:					
General Fund	\$ -	\$ 5,294,239	\$ -	\$ 970,454	\$ 6,264,693
American Rescue Plan Act	203,000	4,555,719	117,756	-	4,876,475
Nonmajor Governmental Funds					
State Gasoline Tax Fund	-	101,731	-	-	101,731
Measure R Fund	-	2,009,803	-	-	2,009,803
Projects Special Revenue Fund	-	113,199	-	-	113,199
Special Events Fund	-	6,375	-	-	6,375
Park Grants Fund	-	155,207	-	-	155,207
Total	<u>\$ 203,000</u>	<u>\$ 12,236,273</u>	<u>\$ 117,756</u>	<u>\$ 970,454</u>	<u>\$ 13,527,483</u>

The transfers to General Fund, City-Wide CIP Fund and Water Enterprise Fund from ARPA were made to cover ARPA eligible expenses that were originally made in the those funds. The transfers to City-Wide CIP Fund were for the purpose of transferring CIP projects to the new fund that tracks the City's CIP projects beginning in fiscal year 2024. The transfer to Internal Service Fund from the General Fund was made to fund Fleet Maintenance Fund expenses.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

8. CAPITAL ASSETS

A. Governmental Activities

A summary of changes in the capital assets for the governmental activities for the year ended June 30, 2024 is as follows:

	Balance July 1, 2023	Additions	Deletions	Reclassification	Balance June 30, 2024
NON DEPRECIABLE ASSETS:					
Land	\$ 5,959,656	\$ -	\$ -	\$ -	\$ 5,959,656
Construction in progress	19,796,744	12,321,334	-	(5,823,188)	26,294,890
Total nondepreciable assets	25,756,400	12,321,334	-	(5,823,188)	32,254,546
DEPRECIABLE ASSETS:					
Building and improvements	27,613,015	737,156	-	71,222	28,421,393
Vehicles	6,728,456	560,260	-	-	7,288,716
Property and equipment	9,331,533	1,219,315	-	-	10,550,848
Infrastructure					
Pavement systems	50,131,608	-	-	1,140,348	51,271,956
Sidewalk, curb, and gutter system	25,736,526	-	-	4,611,618	30,348,144
Traffic signals	7,286,630	152,876	-	-	7,439,506
Street lights	17,310,602	-	(2)	-	17,310,600
Right-to-use assets					
Lease right-to-use assets	192,680	-	(62,069)	-	130,611
Subscription right-to-use assets	-	351,155	-	-	351,155
Total capital assets, being depreciated	144,331,050	3,020,762	(62,071)	5,823,188	153,112,929
LESS ACCUMULATED DEPRECIATION:					
Building and improvements	(13,605,595)	(813,070)	-	-	(14,418,665)
Vehicles	(6,013,320)	(288,822)	-	-	(6,302,142)
Property and equipment	(7,504,955)	(783,168)	-	-	(8,288,123)
Infrastructure					
Pavement systems	(23,551,147)	(1,146,430)	-	-	(24,697,577)
Sidewalk, curb, and gutter system	(16,677,873)	(608,294)	-	-	(17,286,167)
Traffic signals	(5,514,894)	(164,314)	-	-	(5,679,208)
Street lights	(13,910,503)	(602,658)	-	-	(14,513,161)
Right-to-use assets					
Lease right-to-use assets	(83,433)	-	17,423	-	(66,010)
Subscription right-to-use assets	-	(147,068)	-	-	(147,068)
Total accumulated depreciation	(86,861,720)	(4,553,824)	17,423	-	(91,398,121)
Total depreciable assets, net	57,469,330	(1,533,062)	(44,648)	5,823,188	61,714,808
Governmental activities capital assets, net	\$ 83,225,730	\$ 10,788,272	\$ (44,648)	\$ -	\$ 93,969,354

Depreciation and amortization expense was charged to functions and programs of governmental activities for the fiscal year ended June 30, 2024 as follows:

General Government	\$ 1,338,384
Public Safety	2,814,451
Public Works	248,569
Community Services	146,588
Community Development	5,832
	<u>\$ 4,553,824</u>

See Note 9 regarding the Measure L (Street Improvement) Bonds, and Note 12 regarding lease liabilities and subscription liabilities related to the above capital assets.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

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, 2024 is as follows:

	Balance July 1, 2023	Business-Type Activities			Balance June 30, 2024
		Additions	Deletions	Reclassification	
NONDEPRECIABLE ASSETS:					
Land	\$ 4,139,404	\$ -	\$ -	\$ -	\$ 4,139,404
Construction in progress	1,985,838	287,892	-	-	2,273,730
Total nondepreciable assets	6,125,242	287,892	-	-	6,413,134
DEPRECIABLE ASSETS:					
Building and improvements	2,925,959		-	-	2,925,959
Vehicles	55,378	-	-	-	55,378
Property and equipment	294,240	-	-	-	294,240
Infrastructure					
Water improvements	23,944,717	-	-	-	23,944,717
Sewer & storm drain	5,029,258	-	-	-	5,029,258
Right-to-use assets	3,857	-	-	-	3,857
Total depreciable assets	32,253,409	-	-	-	32,253,409
LESS ACCUMULATED DEPRECIATION:					
Building and improvements	(515,356)	(97,533)		-	(612,889)
Vehicles	(55,378)	-	-	-	(55,378)
Property and equipment	(268,420)	(3,104)	-	-	(271,524)
Infrastructure					
Water improvements	(15,892,583)	(338,098)	-	-	(16,230,681)
Sewer & storm drain	(3,554,517)	(34,785)	-	-	(3,589,302)
Right-to-use assets	(1,921)	(936)	-	-	(2,857)
Total accumulated depreciation	(20,288,175)	(474,456)	-	-	(20,762,631)
Total depreciable assets, net	11,965,234	(474,456)	-	-	11,490,778
Business-type activities capital assets, net	\$ 18,090,476	\$ (186,564)	\$ -	\$ -	\$ 17,903,912

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

Water Improvements	\$ 437,362
Sewer Maintenance	37,094
	<u>\$ 474,456</u>

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

9. LONG-TERM DEBT

A summary of changes in long-term debt for the City for the year ended June 30, 2024 is as follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Due within One Year	Due in more than One Year
GOVERNMENTAL ACTIVITIES:						
Developer Notes	\$ 1,062,855	\$ -	\$ -	\$ 1,062,855	\$ 31,886	\$ 1,030,969
2005 Pension Obligation Refunding Bonds	6,800,000	-	(2,100,000)	4,700,000	2,250,000	2,450,000
Measure L Street Light Improvement Bonds	2,355,433	-	(969,991)	1,385,442	1,050,708	334,734
Governmental Activities						
Long-term debt	\$ 10,218,288	\$ -	\$ (3,069,991)	\$ 7,148,297	\$ 3,332,594	\$ 3,815,703

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, 2024, 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, 2024

9. LONG-TERM DEBT (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, 2024, the outstanding balance of the POB was \$4,700,000. Annual debt service requirements to maturity are as follows:

Pension Obligation Refunding Bonds

Year Ending June 30	Principal	Interest	Total
2025	\$ 2,250,000	\$ 205,813	2,455,813
2026	2,450,000	70,523	2,520,523
Total	\$ 4,700,000	\$ 276,336	\$ 4,976,336

Measure L - Street 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, 2024, the outstanding balance of the Certificates was \$1,385,442. Annual debt service requirements to maturity are as follows:

Year Ending June 30	Principal	Interest	Total
2025	\$ 1,050,708	\$ 40,679	\$ 1,091,387
2026	334,734	6,025	340,759
Total	\$ 1,385,442	\$ 46,704	\$ 1,432,146

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

10. SUCCESSOR AGENCY LONG-TERM DEBT

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

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Due within One Year	Due in more than One Year
Pass Through Agreements	\$ 302,504,147	\$ 20,690,932	\$ -	\$ 323,195,079	\$6,916,345	\$ 316,278,734
All Points Loan	1,512,849	-	(480,871)	1,031,978	480,871	551,107
2018 Taxable Tax Allocation Refunding Note	1,980,264	-	(410,137)	1,570,127	424,742	1,145,385
Total long-term liabilities	\$ 305,997,260	\$ 20,690,932	\$ (891,008)	\$ 325,797,184	\$7,821,958	\$ 317,975,226

Pass through Agreements with the County of Los Angeles - \$323,195,079

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, 2024, \$20,690,932 accrued interest was added to the outstanding balance. As of June 30, 2024, these deferrals amounted to \$323,195,079.

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.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

10. SUCCESSOR AGENCY LONG-TERM LIABILITIES (Continued)

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

At June 30, 2024, the outstanding balance of the bonds was \$1,031,978. The annual debt service requirements on the Bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 480,871	\$ 35,921	\$ 516,792
2026	551,107	12,357	563,464
Total	\$ 1,031,978	\$ 48,278	\$ 1,080,256

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, 2024, the outstanding balance is \$ 1,570,127. The annual debt service requirements on the Bonds are as follows:

Year Ending June 30,	Principal	Interest	Total
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	\$ 1,570,127	\$ 133,466	\$ 1,703,593

10. SUCCESSOR AGENCY LONG-TERM LIABILITIES (Continued)

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.

11. 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 \$1,366,632 and \$21,189, respectively at June 30, 2024. 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.

12. LEASE LIABILITIES AND SUBSCRIPTION LIABILITIES

As of June 30, 2024, Huntington Park, CA had 6 active leases. The leases have payments that range from \$1,369 to \$22,771 and interest rates that range from 0.6447% to 2.5367%. As of June 30, 2024, the total combined value of the lease liability is \$65,231. The combined value of the right to use asset, as of June 30, 2024, was \$130,611 with accumulated amortization of \$66,010.

The future minimum lease payments payable as of June 30, 2024 are as follows:

<u>Fiscal Year</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total Payments</u>
2025	26,496	1,297	27,793
2026	21,924	729	22,653
2027	16,811	178	16,989
TOTALS	\$ 65,231	\$ 2,204	\$ 67,435

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

12. LEASE LIABILITIES AND SUBSCRIPTION LIABILITIES (Continued)

As of 06/30/2024, Huntington Park, CA had subscription liabilities amounting to \$189,223 for 6 SBITAs. The SBITAs have payments that range from \$3,300 to \$104,783 and interest rates that range from 2.10% to 4.264%. The combined value of the right to use asset, as of June 30, 2024, was \$351,155 with accumulated amortization of \$147,068.

The future minimum lease payments payable as of June 30, 2024 are as follows:

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2025	155,288	5,460	160,748
2026	28,523	1,020	29,543
2027	5,412	2	5,414
TOTALS	\$ 189,223	\$ 6,482	\$ 195,705

13. PENSION PLANS

At June 30, 2024, 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	\$ 24,952,325	\$ 750,523	\$ 25,702,848
CalPERS Safety	49,125,949	-	49,125,949
PARS	3,515,788	289,177	3,804,965
Total net pension liabilities	77,594,062	1,039,700	78,633,762
DEFERRED OUTFLOWS OF RESOURCES:			
CalPERS Miscellaneous	\$ 9,211,850	\$ 277,077	\$ 9,488,927
CalPERS Safety	18,473,113	-	18,473,113
PARS	124,035	10,201	134,236
Total deferred outflows of resources	\$ 27,808,998	\$ 287,278	\$ 28,096,276
DEFERRED INFLOWS OF RESOURCES:			
CalPERS Miscellaneous	\$ 1,665,081	\$ 50,082	\$ 1,715,163
CalPERS Safety	1,873,653	-	1,873,653
PARS	-	-	-
Total deferred inflows of resources	\$ 3,538,734	\$ 50,082	\$ 3,588,816

13. 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, 2021, the following employees were covered by the benefit terms:

	Plans					
	Miscellaneous			Safety		
	Tier I	Tier II	PEPRA	Tier I	Tier II	PEPRA
Active Employees	31	5	47	24	3	22
Transferred and terminated employees	103	2	35	41	-	15
Retired Employees and Beneficiaries	214	-	1	153	-	-
Total	348	7	83	218	3	37

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.

13. 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.

13. PENSION PLANS (Continued)

A. California Public Employees' Retirement System (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, 2024, 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	7.000%	7.000%	8.250%	9.000%	9.000%	14.500%
Employer contribution rate	13.260%	11.430%	8.000%	29.090%	26.110%	14.500%

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, 2023, the total pension liability was determined by rolling forward the June 30, 2022 total pension liability. The June 30, 2022 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	6.90%
Inflation	2.30%
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 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

¹ The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

All other actuarial assumptions used in the June 30, 2022 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.

13. 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 6.90 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 6.90 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 6.90 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.

13. 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.

Asset class	Assumed Asset Allocation	Real Return Years 1 - 10 ^{1,2}
Global equity - cap-weighted	30%	4.45%
Global equity non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-1%
Total	100%	

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021-22 Asset Liability Management study.

13. 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 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate:

	Plan's Net Pension Liability/(Asset)		
	Discount Rate -1% 5.90%	Current Discount Rate 6.90%	Discount Rate +1% 7.90%
Miscellaneous Plan	\$ 37,396,708	\$ 25,702,848	\$ 16,077,798
Safety Plan	\$ 68,720,815	\$ 49,125,949	\$ 33,105,751

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, 2022 (Valuation Date)	\$ 83,498,019	\$ 59,185,376	\$ 24,312,643
Balance at June 30, 2023 (Measurement Date)	86,463,789	60,760,940	25,702,848
Net Changes during 2022-2023	\$ 2,965,769	\$ 1,575,564	\$ 1,390,205

13. 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		
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(c) = (a) - (b)
Balance at June 30, 2022 (Valuation Date)	\$ 138,232,563	\$ 91,817,600	\$ 46,414,963
Balance at June 30, 2023 (Measurement Date)	142,838,249	93,712,300	49,125,949
Net Changes during 2022-2023	\$ 4,605,686	\$ 1,894,700	\$ 2,710,986

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, 2022). 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, 2023). 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, 2023 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2022-2023).

(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.

13. 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, 2022	0.51959%	0.67546%
June 30, 2023	<u>0.51401%</u>	<u>0.65721%</u>
Change - Increase (Decrease)	<u>-0.00557%</u>	<u>-0.01825%</u>

For the year ending June 30, 2024, the City recognized pension expense in the amounts of \$3,242,193 and \$6,475,544 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 2022-2023 measurement period is 3.7 years.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

13. 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, 2023, 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	\$ 2,462,568	\$ -
Differences between expected and actual experience	1,313,041	(203,684)
Change of assumptions	1,551,797	-
Differences between City contributions and proportionate share of contributions	-	(618,724)
Change in employer's proportion	-	(892,755)
Differences between projected and actual investment earnings	4,161,522	-
Total	<u>\$ 9,488,927</u>	<u>\$ (1,715,163)</u>
Safety Plan		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Contribution made after the measurement date	\$ 4,633,008	\$ -
Difference between expected and actual experience	3,606,750	(308,776)
Change of assumptions	2,867,056	-
Change in employer's proportion	157,445	(383,807)
Difference between City contributions and proportionate share of contributions	485,981	(1,181,070)
Differences between projected and actual investment earnings	6,722,873	-
Total	<u>\$ 18,473,113</u>	<u>\$ (1,873,653)</u>

13. 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)

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, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in the future pension expense as follows:

Measurement Period Ended June 30	Deferred Outflows (Inflows) of Resources	
	Miscellaneous	Safety
2025	\$ 1,213,592	\$ 3,670,797
2026	884,468	2,655,936
2027	3,093,725	5,452,071
2028	119,411	187,648
2029	-	-
Thereafter	-	-
	<u>\$ 5,311,196</u>	<u>\$ 11,966,452</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.

13. 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, 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.

13. PENSION PLANS (Continued)
B. Retirement Enhancement Plan (Continued)

General Information about the Pension Plan (Continued)

Employees Covered by Benefit Terms

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

Active Employees	28
Terminated Employees	35
Retired Employees and Beneficiaries	<u>41</u>
Total	<u><u>104</u></u>

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.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

13. PENSION PLANS (Continued)

B. Retirement Enhancement Plan (Continued)

General Information about the Pension Plan (Continued)

Net Pension Liability

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement date June 30, 2024, the total pension liability was determined by rolling forward the June 30, 2023 total pension liability. The June 30, 2024 total pension liabilities were based on the following actuarial methods and assumptions:

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 the Non-Industrial rates used to value CalPERS Miscellaneous Public Agency Pension Plans after June 30, 2021.
Mortality	Pre-retirement: Consistent with the Non-Industrial rates used to value CalPERS Miscellaneous Public Agency Pension Plans after June 30, 2021. Post-retirement: Consistent with the Non-Industrial rates used to value CalPERS Miscellaneous Public Agency Pension Plans after June 30, 2021.
Retirement	The retirement rates are 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 the limitations of IRC 401(a)(17). The limit is assumed to increase 2.30% 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 males spouses.
Form of Payment	Single Life Annuity

13. PENSION PLANS (Continued)
B. Retirement Enhancement Plan (Continued)

General Information about the Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.50 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	Long-Term Expected
			Arithmetic Real Rate of Return	Geometric Real Rate of Return
US Cash	BAML 3-Month T-Bills	7.77%	0.94%	0.91%
US Core Fixed Income (Aggregate)	Bloomberg Barclays Aggregate	32.52%	2.52%	2.36%
US Short (1-3 Yr) Bonds	Bloomberg US Govt/Credit 1-3	9.71%	1.65%	1.59%
US High Yield Bonds	ICE BofA US High Yield	1.45%	4.43%	3.87%
US Large & Mid Cap Equity	Russell 1000	25.73%	5.41%	3.74%
US Mid Cap Equity	Russell Mid Cap	4.85%	5.98%	3.90%
US Small Cap Equity	Russell 2000	7.28%	6.99%	4.41%
Foreign Developed Equity	MSCI EAFE NR	5.83%	6.92%	5.12%
Emerging Markets Equity	MSCI EM NR	3.16%	9.34%	6.21%
US REITs	FTSE Nareit All Equity REITs	1.70%	6.91%	4.72%
		<u>100.00%</u>		
Assumed Inflation - Mean			2.31%	2.30%
Assumed Inflation - Standard Deviation			1.45%	1.45%

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

13. PENSION PLANS (Continued)
B. Retirement Enhancement Plan (Continued)

General Information about the Pension 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	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(c) = (a) - (b)
Balance as of June 30, 2023	\$ 8,273,930	\$ 4,190,458	\$ 4,083,472
Changes for the year:			
Service cost	75,698	-	75,698
Interest on the total pension liability	529,312	-	529,312
Benefit payments	(419,349)	(419,349)	-
Employer contributions	-	466,393	(466,393)
Member contributions	-	30,390	(30,390)
Net investment income	-	398,386	(398,386)
Administrative expense	-	(11,652)	11,652
Balance as of June 30, 2024	<u>\$ 8,459,591</u>	<u>\$ 4,654,626</u>	<u>\$ 3,804,965</u>

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	\$ 9,573,546	\$ 8,459,591	\$ 7,536,833
Fiduciary net position	4,654,626	4,654,626	4,654,626
Net pension liability	<u>\$ 4,918,920</u>	<u>\$ 3,804,965</u>	<u>\$ 2,882,207</u>

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

13. PENSION PLANS (Continued)

B. Retirement Enhancement Plan (Continued)

General Information about the Pension Plan (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, 2024, the City incurred pension expense in the amount of \$ 380,757. As of measurement date of June 30, 2024, the City has deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual	\$ 134,238	\$ -
Total	<u>\$ 134,238</u>	<u>\$ -</u>

The amounts above are net of outflows and inflows recognized in the 2023-2024 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
2025	\$ 48,519
2026	131,769
2027	(21,268)
2028	(24,782)
2029	-
Thereafter	-
	<u>\$ 134,238</u>

14. 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.

15. OTHER POST-EMPLOYMENT BENEFITS ("OPEB") PLAN

General Information about the OPEB Plan

Plan Description

In addition to the retirement plan described in Note 12, 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, 2023, the valuation date, the following employees were covered by the benefit terms:

Active employees selecting coverage	125
Active employees waiving coverage	31
Retirees electing coverage	176
Total	<u>332</u>

15. 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, 2023, was \$27,849,730. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023.

Actuarial Methods and Assumptions Used to Determine Total OPEB Liability

The total OPEB liability as of June 30, 2023 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%
Long-term investment return	6.25%
Inflation rate	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	
Medical, not Medicare eligible	7.6% for FY2024, gradually decreasing over several decades to an ultimate rate of 3.9% in FY2076 and later years.
Medical, Medicare eligible	5.1% for FY2024, gradually decreasing over several decades to an ultimate rate of 3.9% in FY2076 and later years.

15. OTHER POST-EMPLOYMENT BENEFITS ("OPEB") PLAN (Continued)

Change of Assumptions

The following economic assumptions changed between measurement dates June 30, 2022 and June 30, 2023:

	Measurement Date	
	June 30, 2023	June 30, 2022
Discount Rate	6.25%	6.25%
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	3.86%	3.69%

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 remained 6.25% based on updated expectations of long-term returns on trust assets and 20-year municipal bond rates.

15. 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 Return</u> ¹
Global public equity	49.00%	4.50%	6.80%
Long US fixed income	23.00%	1.40%	3.70%
Global REITs	20.00%	3.70%	6.00%
TIPS	5.00%	0.50%	2.80%
Commodities	3.00%	1.10%	3.40%
Total ²	100.00%		6.00%
Adjustment for inflation assumption			0.20%
Adjusted total expected return			6.20%
Reduction for assumed investment expense			0.00%
Net long-term expected investment return (rounded to nearest 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.

² Portfolio total expected return is not equal to the weighted average of asset class geometric returns shown above.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

15. OTHER POST-EMPLOYMENT BENEFITS ("OPEB") PLAN (Continued)

Change 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	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
	(a)	(b)	(c) = (a) - (b)
Balance for fiscal year ending 6/30/2023 (Measured at 6/30/2022)	\$ 37,628,794	\$ 11,178,404	\$ 26,450,390
Changes for the year:			
Service cost	720,447	-	720,447
Interest	2,300,934	-	2,300,934
Differences between expected and actual experience ¹	2,165,760	-	2,165,760
Changes of assumptions	(4,795)	-	(4,795)
Employer contributions ²	-	3,068,586	(3,068,586)
Net Investment Income	-	717,669	(717,669)
Benefit payments ²	(3,068,586)	(3,068,586)	-
Administrative expense	-	(3,249)	3,249
Other deductions	-	-	-
Net changes	<u>2,113,760</u>	<u>714,420</u>	<u>1,399,340</u>
Balance for fiscal year ending 6/30/2024 (Measured at 6/30/2023)	<u>\$ 39,742,554</u>	<u>\$ 11,892,824</u>	<u>\$ 27,849,730</u>

¹ Approximately \$(250K) of the increase/(decrease) is due to the change in premiums and assumed claims costs and \$2.4M is due to all other experience changes.

² Benefit payments equal \$2,593,735 explicit subsidy payments to retirees and \$474,851 implicit subsidy costs incurred during the measurement period ending 6/30/2023.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rates

The following table presents the net 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	<u>\$ 32,600,117</u>	<u>\$ 27,849,729</u>	<u>\$ 23,900,422</u>

15. 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	<u>\$ 23,616,505</u>	<u>\$ 27,849,729</u>	<u>\$ 33,006,770</u>

OPEB Income and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2024, the City recognized OPEB benefit in the amount of \$500,412. At June 30, 2024, 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	\$ 2,280,588	\$ 7,566,022
Change of assumptions	2,103,655	5,256,170
Net difference between projected and actual investment earnings	698,087	-
Contributions between measurement date and reporting date	3,139,710	NA
Total	<u>\$ 8,222,040</u>	<u>\$ 12,822,192</u>

15. OTHER POST-EMPLOYMENT BENEFITS ("OPEB") PLAN (Continued)

OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

The \$3,139,710 amount 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, 2024 will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2025. 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
2025	\$ (3,237,125)
2026	(4,186,758)
2027	(903,939)
2028	450,371
2029	137,589
Thereafter	-
	<u>\$ (7,739,862)</u>

16. 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, 2024, the amount of these liabilities was \$11,545,161. The amount represents an estimate of \$7,696,293 for reported claims through June 30, 2024 and \$3,848,868 of estimates incurred but not reported claims.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

16. 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
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
2023	6,997,000	12,081,875	(9,650,851)	9,428,024
2024	9,428,024	11,409,596	(9,292,459)	11,545,161

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, 2024, which can be obtained from Independent Cities Risk Management Authority, Sherman Oaks, California.

17. LITIGATION

The City 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.

18. 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, 2024 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.

City of Huntington Park
Notes to the Basic Financial Statements
June 30, 2024

19. FUND BALANCE CLASSIFICATIONS

The detail information of the fund balances at June 30, 2024 is as follows:

	Major Funds					Nonmajor Governmental Funds	Total
	General	HUD Home Program Special Revenue	Employees' Retirement Fund	ARPA	City Wide Construction in Progress		
Nonspendable:							
Prepaid Items	\$ 207,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,354
Leases	293,566	-	-	-	-	-	293,566
Total nonspendable	<u>500,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,920</u>
Restricted for:							
Community development	-	1,511,291	-	-	-	-	1,511,291
Retirement	-	-	14,506,030	-	-	-	14,506,030
Public works	-	-	-	-	-	6,215,763	6,215,763
Debt service	-	-	-	-	-	5,915,816	5,915,816
Construction in progress	-	-	-	-	-	-	-
Total restricted	<u>-</u>	<u>1,511,291</u>	<u>14,506,030</u>	<u>-</u>	<u>-</u>	<u>12,131,579</u>	<u>28,148,900</u>
Assigned to:							
Self insurance	500,000	-	-	-	-	-	500,000
Working capital	2,600,000	-	-	-	-	-	2,600,000
Grants	-	-	-	-	-	962,433	962,433
Measure M	-	-	-	-	-	4,748,033	4,748,033
All Other Special Revenue Funds	-	-	-	-	-	354,233	354,233
Total assigned	<u>3,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,064,699</u>	<u>9,164,699</u>
Unassigned:	<u>3,607,945</u>	<u>-</u>	<u>-</u>	<u>(374,263)</u>	<u>1,078,896</u>	<u>(397,284)</u>	<u>3,915,294</u>
Total	<u>\$ 7,208,865</u>	<u>\$ 1,511,291</u>	<u>\$ 14,506,030</u>	<u>\$ (374,263)</u>	<u>\$ 1,078,896</u>	<u>\$ 17,798,994</u>	<u>\$ 41,729,813</u>

20. PRIOR PERIOD ADJUSTMENT

The City recorded prior period adjustments to correct the beginning General Fund fund balance/ governmental activities net position and Water Fund/ business-type activities net position. The beginning fund balance of the General Fund/Governmental Activities net position was restated by \$25,594 to reallocate prior year expenses into current year. A prior period adjustment was also made to record additions of construction-in-progress that was omitted in prior year. The beginning fiduciary net position was also corrected to reverse expenses incorrectly recorded in prior year.

	Governmental Activities	Business-Type Activities	Fiduciary Fund
Net Position, July 1, 2023, As Originally Stated	\$ 36,725,514	\$ 18,467,423	\$ (304,842,670)
Correction of an Error:			
To record expenses that were incurred in prior year	(25,594)	-	-
To record unrecorded construction-in-progress addition	-	142,407	-
To reverse expenses that were incorrectly recorded in prior year	-	-	62,340
Net Position, July 1, 2023, As Restated	<u>\$ 36,699,920</u>	<u>\$ 18,609,830</u>	<u>\$ (304,780,330)</u>

21. SUBSEQUENT EVENTS

The City considered subsequent events through January 27, 2025, which is the date these financial statements were available to be issued.

City of Huntington Park
Required Supplementary Information
Budgetary Comparison Schedule – General Fund
For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Taxes	\$ 31,156,762	\$ 31,156,762	\$ 33,763,533	\$ 2,606,771
Licenses and permits	2,733,900	2,733,900	3,240,553	506,653
Fines and forfeitures	2,051,700	2,051,700	2,341,789	290,089
Use of money and property	1,985,427	1,985,427	505,250	(1,480,177)
Intergovernmental	604,100	604,100	796,500	192,400
Charges for services	1,327,200	1,327,200	1,490,437	163,237
Other revenues	37,700	37,700	67,210	29,510
Total revenues	<u>39,896,789</u>	<u>39,896,789</u>	<u>42,205,272</u>	<u>2,308,483</u>
EXPENDITURES				
Current:				
General government	16,069,532	16,069,532	12,378,760	3,690,772
Public safety	22,353,996	22,353,996	23,611,295	(1,257,299)
Public works	6,366,176	6,366,176	3,899,740	2,466,436
Community services	2,519,372	2,519,372	2,338,378	180,994
Community development	3,165,465	3,165,465	4,520,100	(1,354,635)
Debt Service:				
Principal retirement	-	-	201,360	(201,360)
Interest and fiscal charges	-	-	4,047	(4,047)
Capital Outlay	204,751	204,751	203,932	819
Total expenditures	<u>50,679,292</u>	<u>50,679,292</u>	<u>47,157,612</u>	<u>3,521,680</u>
Excess (deficiency) of revenues over expenditures	<u>(10,782,503)</u>	<u>(10,782,503)</u>	<u>(4,952,340)</u>	<u>5,830,163</u>
OTHER FINANCING SOURCES (USES)				
Inception of SBITA	-	-	53,364	53,364
Transfers in	-	-	203,000	203,000
Transfers out	-	-	(6,264,693)	(6,264,693)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>(6,008,329)</u>	<u>(6,008,329)</u>
Net change in fund balances	<u>\$ (10,782,503)</u>	<u>\$ (10,782,503)</u>	<u>\$ (10,960,669)</u>	<u>\$ (178,166)</u>
Fund balances - beginning, restated			18,169,534	
Fund balances - ending			<u>\$ 7,208,865</u>	

City of Huntington Park
Required Supplementary Information
Budgetary Comparison Schedule – HUD Home Program Special Revenue Fund
For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Use of money and property	\$ 1,200	\$ 1,200	\$ 52,640	\$ 51,440
Intergovernmental	27,700	27,700	930,849	903,149
Total revenues	<u>28,900</u>	<u>28,900</u>	<u>983,489</u>	<u>954,589</u>
EXPENDITURES				
Current:				
General government	62,600	62,600	1,138,367	(1,075,767)
Total expenditures	<u>62,600</u>	<u>62,600</u>	<u>1,138,367</u>	<u>(1,075,767)</u>
Excess (deficiency) of revenues over expenditures	<u>(33,700)</u>	<u>(33,700)</u>	<u>(154,878)</u>	<u>(121,178)</u>
Net change in fund balances	<u>\$ (33,700)</u>	<u>\$ (33,700)</u>	<u>\$ (154,878)</u>	<u>\$ (121,178)</u>
Fund balances - beginning			1,666,169	
Fund balances - ending			<u>\$ 1,511,291</u>	

City of Huntington Park
Required Supplementary Information
Budgetary Comparison Schedule – Employees' Retirement Fund
For the Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Taxes	\$ 7,620,400	\$ 7,620,400	\$ 5,631,143	\$ (1,989,257)
Use of money and property	<u>17,000</u>	<u>17,000</u>	<u>548,781</u>	<u>531,781</u>
Total revenues	<u>7,650,300</u>	<u>7,650,300</u>	<u>6,179,924</u>	<u>(1,470,376)</u>
EXPENDITURES				
Current:				
General government	-	-	3,264,435	(3,264,435)
Debt Service:				
Principal retirement	-	-	2,100,000	(2,100,000)
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>329,494</u>	<u>(329,494)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>5,693,929</u>	<u>(5,693,929)</u>
Excess (deficiency) of revenues over expenditures	<u>7,650,300</u>	<u>7,650,300</u>	<u>485,995</u>	<u>(7,164,305)</u>
Net change in fund balances	<u>\$ 7,650,300</u>	<u>\$ 7,650,300</u>	<u>\$ 485,995</u>	<u>\$ (7,164,305)</u>
Fund balances - beginning			<u>14,020,035</u>	
Fund balances - ending			<u>\$ 14,506,030</u>	

City of Huntington Park
Required Supplementary Information
Budgetary Comparison Schedule – American Rescue Plan Act
For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Use of money and property	\$ -	\$ -	\$ 467,950	\$ 467,950
Intergovernmental	-	-	4,946,473	4,946,473
Total revenues	-	-	5,414,423	5,414,423
EXPENDITURES				
Current:				
General government	-	-	(57,646)	57,646
Community services	-	-	868,998	(868,998)
Capital Outlay	-	-	100,859	(100,859)
Total expenditures	-	-	912,211	(912,211)
Excess (deficiency) of revenues over expenditures	-	-	4,502,212	4,502,212
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(4,876,475)	(4,876,475)
Total other financing sources and uses	-	-	(4,876,475)	(4,876,475)
Net change in fund balances	\$ -	\$ -	\$ (374,263)	\$ (374,263)
Fund balances - beginning			-	
Fund balances - ending			<u>\$ (374,263)</u>	

City of Huntington Park
Required Supplementary Information
Budgetary Comparison Schedule – City-wide Construction in Progress
For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Use of money and property	\$ -	\$ -	\$ 78,760	\$ 78,760
Total revenues	-	-	78,760	78,760
EXPENDITURES				
Current:				
General government	-	-	99,855	(99,855)
Community services	-	-	10,034	(10,034)
Capital Outlay	-	-	10,436,679	(10,436,679)
Total expenditures	-	-	10,546,568	(10,546,568)
Excess (deficiency) of revenues over expenditures	-	-	(10,467,808)	(10,467,808)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	12,236,273	12,236,273
Total other financing sources and uses	-	-	12,236,273	12,236,273
Net change in fund balances	\$ -	\$ -	\$ 1,768,465	\$ 1,768,465
Fund balances - beginning			(689,569)	
Fund balances - ending			\$ 1,078,896	

City of Huntington Park
Required Supplementary Information
Notes to the Required Supplementary Information
For the Year Ended June 30, 2024

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

Notes to the Required Supplementary Information (Continued)

For the Year Ended June 30, 2024

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
Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2024

	Last Ten Fiscal Years								
	California Public Employees' Retirement System ("CalPERS") - Miscellaneous Plan								
Measurement Period	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
City Proportion of the Net Pension Liability	0.51401%	0.51959%	0.69135%	0.49602%	0.48418%	0.60954%	0.45560%	0.44155%	0.40526%
City's Proportionate Share of the Net Pension Liability	\$ 25,702,848	\$ 24,312,644	\$ 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	6,540,369	5,687,858	5,929,067	6,071,524	5,784,218	6,113,880	5,905,880	5,437,667	5,437,667
City's Proportionate Share of the Net Pension Liability as a percentage of Its Covered Payroll	<u>392.99%</u>	<u>427.45%</u>	<u>221.41%</u>	<u>344.60%</u>	<u>335.20%</u>	<u>375.73%</u>	<u>304.10%</u>	<u>282.09%</u>	<u>204.46%</u>
Plan's Fiduciary Net Position as a percentage of the Total Pension Liability	<u>77.97%</u>	<u>72.64%</u>	<u>83.32%</u>	<u>72.64%</u>	<u>73.98%</u>	<u>75.49%</u>	<u>74.47%</u>	<u>76.30%</u>	<u>82.06%</u>

¹ 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:

Changes of Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. In 2022, SB 1168 increased the standard retiree lump sum death benefit from \$500 to \$2,000 for any death occurring on or after July 1, 2023. For pooled plans this is a Class 3 benefit and there is no normal cost surcharge. The impact on the unfunded liability is included in the pool's differences between expected and actual experience.

Changes of Assumptions: There were no assumption changes in 2023. Effective with the June 30, 2021 valuation date (June 30, 2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017 through June 30, 2021, 7.65% for measurement dates June 30, 2015 through June 30, 2016, and 7.50% for measurement date June 30, 2014.

City of Huntington Park
Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios
For the Year Ended June 30, 2024

Last Ten Fiscal Years										
California Public Employees' Retirement System ("CalPERS") - Safety Plan										
Measurement Period	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
City Proportion of the Net Pension Liability	0.65721%	0.67546%	0.80953%	0.61279%	0.60410%	0.48312%	0.57799%	0.58357%	0.58568%	0.31815%
City's Proportionate Share of the Net Pension Liability	\$ 49,125,949	\$ 46,414,963	\$ 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	5,496,999	5,384,993	5,661,857	5,727,557	5,315,442	5,076,151	5,359,059	5,714,480	6,264,361	6,954,779
City's Proportionate Share of the Net Pension Liability as a percentage of its Covered Payroll	893.69%	861.93%	501.79%	712.80%	709.46%	535.33%	644.44%	528.91%	372.08%	284.65%
Plan's Proportionate Share of the Fiduciary Net Position as a percentage of the Total Pension Liability	74.87%	74.87%	78.16%	68.38%	70.04%	71.35%	71.16%	72.76%	78.37%	81.35%

Notes to Schedules:

Changes of Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. In 2022, SB 1168 increased the standard retiree lump sum death benefit from \$500 to \$2,000 for any death occurring on or after July 1, 2023. For pooled plans this is a Class 3 benefit and there is no normal cost surcharge. The impact on the unfunded liability is included in the pool's differences between expected and actual experience.

Changes of Assumptions: There were no assumption changes in 2023. Effective with the June 30, 2021 valuation date (June 30, 2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017 through June 30, 2021, 7.65% for measurement dates June 30, 2015 through June 30, 2016, and 7.50% for measurement date June 30, 2014.

City of Huntington Park
Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios
For the Year Ended June 30, 2024

Measurement period	Last Ten Fiscal Years Public Agency Retirement System ("PARS")									
	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
Total pension liability										
Service cost	\$ 75,698	\$ 73,636	\$ 71,630	\$ 106,150	\$ 103,309	\$ 136,232	\$ 120,623	\$ 117,110	\$ 165,935	\$ 161,102
Interest on total pension liability	529,312	517,957	500,647	487,456	471,252	470,724	453,226	443,997	421,802	395,879
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	(419,349)	(418,608)	(380,941)	(332,109)	(324,243)	(329,493)	(259,670)	(225,066)	(218,726)	(165,163)
Net change in total pension liability	185,661	172,985	282,834	261,497	250,318	38,469	786,145	145,351	369,011	391,818
Total pension liability - beginning	8,273,930	8,100,945	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)	\$ 8,459,591	\$ 8,273,930	\$ 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	\$ 466,393	\$ 505,628	\$ 508,988	\$ 567,547	\$ 352,965	\$ 370,896	\$ 447,685	\$ 375,491	\$ 293,737	\$ 349,850
Member contributions	30,390	32,946	33,166	37,660	42,423	44,579	53,809	60,951	64,896	77,658
Net investment income	398,386	235,896	(488,398)	638,128	123,022	172,073	129,343	176,680	32,866	33,452
Benefit payments	(419,349)	(418,608)	(380,941)	(332,109)	(324,243)	(329,493)	(259,670)	(225,066)	(218,726)	(165,163)
Administrative expenses	(11,652)	(11,322)	(11,555)	(10,998)	(10,232)	(9,946)	(9,763)	(9,246)	(12,074)	(8,556)
Net change in plan fiduciary net position	464,168	344,540	(338,740)	900,228	183,935	248,109	361,404	378,810	160,699	287,241
Plan fiduciary net position - beginning	4,190,458	3,845,918	4,184,658	3,284,430	3,100,495	2,852,386	2,490,982	2,112,172	1,951,473	1,684,232
Plan fiduciary net position - ending (b)	\$ 4,654,626	\$ 4,190,458	\$ 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)	\$ 3,804,965	\$ 4,083,472	\$ 4,255,027	\$ 3,633,453	\$ 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	55.02%	50.65%	47.47%	53.53%	43.46%	42.44%	39.25%	38.43%	33.33%	32.70%
Covered payroll	\$ 2,023,023	\$ 2,196,868	\$ 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	188.08%	185.88%	199.11%	117.34%	141.76%	143.39%	112.90%	105.10%	114.59%	84.94%

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
Schedule of Contributions - Pension
For the Year Ended June 30, 2024

Last Ten Fiscal Years
California Public Employees' Retirement System ("CalPERS") - Miscellaneous Plan

	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Actuarially determined contribution	\$ 2,351,699	\$ 2,412,246	\$ 2,314,566	\$ 2,049,852	\$ 1,864,188	\$ 1,561,031	\$ 1,246,525	\$ 985,737	\$ 766,341	\$ 538,833
Actual employer contribution	(2,462,568)	(2,399,577)	(2,182,464)	(1,957,565)	(1,738,334)	(1,488,026)	(1,250,985)	(985,737)	(766,341)	(538,833)
Contribution deficiency (excess)	\$ (110,869)	\$ 12,669	\$ 132,102	\$ 92,287	\$ 125,854	\$ 73,005	\$ (4,460)	\$ -	\$ -	\$ -
Covered payroll	\$ 6,540,369	\$ 5,687,858	\$ 5,929,067	\$ 6,071,524	\$ 5,784,218	\$ 6,113,880	\$ 5,905,880	\$ 5,437,667	\$ 5,437,667	N/A
Contributions as a percentage of covered payroll	37.65%	42.19%	36.81%	32.24%	30.05%	24.34%	21.18%	18.13%	14.09%	N/A

Notes to Schedules:

Changes of Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. In 2022, SB 1168 increased the standard retiree lump sum death benefit from \$500 to \$2,000 for any death occurring on or after July 1, 2023. For pooled plans this is a Class 3 benefit and there is no normal cost surcharge. The impact on the unfunded liability is included in the pool's differences between expected and actual experience.

Changes of Assumptions: There were no assumption changes in 2023. Effective with the June 30, 2021 valuation date (June 30, 2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017 through June 30, 2021, 7.65% for measurement dates June 30, 2015 through June 30, 2016, and 7.50% for measurement

City of Huntington Park
Required Supplementary Information
Schedule of Contributions – Pension (Continued)
For the Year Ended June 30, 2024

Last Ten Fiscal Years
California Public Employees' Retirement System ("CalPERS") - Safety Plan

	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Actuarially determined contribution	\$ 4,787,967	\$ 4,811,001	\$ 4,538,623	\$ 4,023,569	\$ 3,605,667	\$ 3,220,193	\$ 2,881,126	\$ 1,051,257	\$ 1,181,181	\$ 1,702,903
Actual employer contribution	(4,633,008)	(4,393,970)	(4,195,452)	(3,877,134)	(3,499,955)	(3,073,335)	(2,624,452)	(2,253,388)	(2,188,341)	(1,702,903)
Contribution deficiency (excess)	\$ 154,959	\$ 417,031	\$ 343,171	\$ 146,435	\$ 105,712	\$ 146,858	\$ 256,674	\$ (1,202,131)	\$ (1,007,160)	\$ -
Covered payroll	\$ 5,496,999	\$ 5,384,993	\$ 5,661,857	\$ 5,727,557	\$ 5,315,442	\$ 5,076,151	\$ 5,359,059	\$ 5,714,480	\$ 6,264,361	\$ 6,752,212
Contributions as a percentage of covered payroll	84.28%	81.60%	74.10%	67.69%	65.85%	60.54%	48.97%	39.43%	34.93%	25.22%

Notes to Schedules:

Changes of Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. In 2022, SB 1168 increased the standard retiree lump sum death benefit from \$500 to \$2,000 for any death occurring on or after July 1, 2023. For pooled plans this is a Class 3 benefit and there is no normal cost surcharge. The impact on the unfunded liability is included in the pool's differences between expected and actual experience.

Changes of Assumptions: There were no assumption changes in 2023. Effective with the June 30, 2021 valuation date (June 30, 2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017 through June 30, 2021, 7.65% for measurement dates June 30, 2015 through June 30, 2016, and 7.50% for measurement date June 30, 2014.

City of Huntington Park
Required Supplementary Information
Schedule of Contributions – Pension (Continued)
For the Year Ended June 30, 2024

	Last Ten Fiscal Years Public Agency Retirement System ("PARS")									
	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Actuarially determined contribution	\$ 887,315	\$ 505,628	\$ 508,988	\$ 693,910	\$ 410,046	\$ 515,308	\$ 515,308	\$ 515,308	\$ 507,777	\$ 492,788
Actual employer contribution	(466,393)	(505,628)	(508,988)	(567,547)	(352,965)	(370,896)	(447,685)	(375,491)	(293,737)	349,850
Contribution deficiency (excess)	<u>\$ 420,922</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,363</u>	<u>\$ 57,081</u>	<u>\$ 144,412</u>	<u>\$ 67,623</u>	<u>\$ 139,817</u>	<u>\$ 214,040</u>	<u>\$ 842,638</u>
Covered payroll	\$ 2,026,023	\$ 2,196,868	\$ 2,137,031	\$ 3,096,625	\$ 3,013,747	\$ 2,933,087	\$ 3,910,805	\$ 3,796,898	\$ 3,686,309	\$ 4,727,908
Contributions as a percentage of covered payroll	23.02%	23.02%	23.82%	18.33%	11.71%	12.65%	11.45%	9.89%	7.97%	7.40%

1) Covered payroll based on compensation reports provided for the June 30, 2022 funding actuarial valuation.

City of Huntington Park
Required Supplementary Information
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2024

	Fiscal Year Ended ¹						
	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Total OPEB Liability							
Service cost	\$ 720,447	\$ 699,463	\$ 1,994,301	\$ 1,581,615	\$ 978,189	\$ 723,417	\$ 777,583
Interest	2,300,934	2,254,254	2,488,824	2,620,194	3,029,867	3,040,969	2,910,846
Difference between expected and actual experience	2,165,760	777,734	(16,506,458)	133,093	(4,079,010)	-	-
Changes of assumptions	(4,795)	-	(11,900,717)	6,834,115	5,226,744	6,581,904	(2,470,150)
Changes of benefit terms	-	-	-	-	-	-	-
Benefit payments	(3,068,586)	(2,942,524)	(2,773,479)	(2,656,705)	(2,603,368)	(2,316,884)	(2,113,948)
Net change in total OPEB liability	2,113,760	788,927	(26,697,529)	8,512,312	2,552,422	8,029,406	(895,669)
Total OPEB Liability - beginning of year	37,628,794	36,839,867	63,537,396	55,025,084	52,472,662	44,443,256	45,338,925
Total OPEB Liability - end of year	\$ 39,742,554	\$ 37,628,794	\$ 36,839,867	\$ 63,537,396	\$ 55,025,084	\$ 52,472,662	\$ 44,443,256
Plan Fiduciary Net Position (FNP)							
Employer contributions	\$ 3,068,586	\$ 2,942,524	\$ 2,773,479	\$ 2,656,705	\$ 2,603,368	\$ 2,316,884	\$ 2,113,948
Net investment income (loss)	717,669	(1,727,577)	2,783,889	345,751	568,949	680,772	817,256
Other additions	-	-	-	-	-	8,815	-
Benefit payments	(3,068,586)	(2,942,524)	(2,773,479)	(2,656,705)	(2,603,368)	(2,316,884)	(2,113,948)
Administrative expense	(3,247)	(3,269)	(3,832)	(4,782)	(1,975)	(4,559)	(3,973)
Other deductions	-	-	-	-	-	(11,316)	-
Net change in plan fiduciary net position	714,422	(1,730,846)	2,780,057	340,969	566,974	673,712	813,283
Plan Fiduciary Net Position - beginning of year	11,178,404	12,909,250	10,129,193	9,788,224	9,221,250	8,547,538	7,734,255
Plan Fiduciary Net Position - end of year	\$ 11,892,826	\$ 11,178,404	\$ 12,909,250	\$ 10,129,193	\$ 9,788,224	\$ 9,221,250	\$ 8,547,538
Net OPEB Liability - end of year	\$ 27,849,728	\$ 26,450,390	\$ 23,930,617	\$ 53,408,203	\$ 45,236,860	\$ 43,251,412	\$ 35,895,718
FNP as a percentage of Total OPEB Liability	29.9%	29.7%	35.0%	15.9%	17.8%	17.6%	19.2%
OPEB-eligible payroll for the measurement period	\$ 14,133,751	\$ 12,415,307	\$ 11,342,558	\$ 11,028,309	\$ 11,387,092	\$ 11,275,910	\$ 10,272,874
Net OPEB Liability as a % of eligible payroll	197.0%	213.0%	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.

City of Huntington Park
Required Supplementary Information
Schedule of Contributions – OPEB Plan
For the Year Ended June 30, 2024

	Last Ten Fiscal Years							
	Other Postemployment Benefits Plan							
	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17 ¹
Actuarially determined contribution	\$ 3,178,240	\$ 2,859,281	\$ 2,557,597	\$ 3,983,798	\$ 3,773,119	\$ 3,496,772	\$ 3,172,404	\$ 5,245,000
Actual employer contribution	(3,139,710)	(3,068,586)	(2,942,524)	(2,773,481)	(2,656,705)	(2,603,368)	(1,925,170)	(2,113,948)
Contribution deficiency (excess)	\$ 38,530	\$ (209,305)	\$ (384,927)	\$ 1,210,317	\$ 1,116,414	\$ 893,404	\$ 1,247,234	\$ 3,131,052
Covered payroll	\$ 15,905,388	\$ 14,133,751	\$ 12,415,307	\$ 11,342,558	\$ 11,028,309	\$ 11,491,533	\$ 10,581,060	N/A
Contributions as a percentage of covered payroll	19.74%	21.71%	23.70%	24.45%	24.08%	22.65%	18.19%	N/A

¹ Historical information is presented only for measurement periods for which GASB 75 is applicable.

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level dollar, closed
Asset valuation method	Varies
Investment rate of return	6.25%
Inflation	2.50%
Payroll growth	3.00%
Retirement age	Based on assumptions for Public Agency Miscellaneous and Police members published in the 2021 CalPERS Experience Study.

Mortality	Based on assumptions for Public Agency Miscellaneous and Police members published in the 2021 CalPERS Experience Study.
-----------	---

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.

Pedestrian & Bike Path – To account for funds received for repairs and maintenance of existing pedestrian and bicycle pathways.

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.

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.

Home ARP Fund – Funds to finance a non-congregate shelter for the 4 qualifying populations.

CalHome Fund – To account for the owner-occupied rehabilitation program and first time homebuyer program.

City of Huntington Park
Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

Special Revenue Funds				
	Projects Special	Public		
	Revenue Fund	Safety Grants	Park Grants	Recycle Grants
ASSETS				
Cash and investments	\$ 285,603	\$ 624,639	\$ -	\$ 314,380
Receivables				
Taxes and intergovernmental	-	-	-	-
Accounts and interest	(1)	2,640	(2)	-
Loans	-	-	-	-
Total assets	<u>\$ 285,602</u>	<u>\$ 627,279</u>	<u>\$ (2)</u>	<u>\$ 314,380</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 5,629	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	438,260	8,324	155,205	-
Unearned revenue	-	-	-	-
Total liabilities	<u>443,889</u>	<u>8,324</u>	<u>155,205</u>	<u>-</u>
Fund balances:				
Restricted	-	-	-	-
Assigned	-	618,955	-	314,380
Unassigned	<u>(158,287)</u>	<u>-</u>	<u>(155,207)</u>	<u>-</u>
Total fund balances	<u>(158,287)</u>	<u>618,955</u>	<u>(155,207)</u>	<u>314,380</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 285,602</u>	<u>\$ 627,279</u>	<u>\$ (2)</u>	<u>\$ 314,380</u>

City of Huntington Park
Supplementary Information
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds			
	Special Events	Measure M	Sales Tax Transit Proposition A	Sales Tax Transit Proposition C
ASSETS				
Cash and investments	\$ 149,687	\$ 4,726,129	\$ 1,611,115	\$ 2,102,798
Receivables				
Taxes and intergovernmental	-	-	-	93,191
Accounts and interest	-	79,474	133	-
Loans	-	-	-	-
Total assets	<u>\$ 149,687</u>	<u>\$ 4,805,603</u>	<u>\$ 1,611,248</u>	<u>\$ 2,195,989</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 57,570	\$ -	\$ -
Accrued liabilities	-	-	204,008	138,448
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>57,570</u>	<u>204,008</u>	<u>138,448</u>
Fund balances:				
Restricted	-	-	1,407,240	2,057,541
Assigned	149,687	4,748,033	-	-
Unassigned	-	-	-	-
Total fund balances	<u>149,687</u>	<u>4,748,033</u>	<u>1,407,240</u>	<u>2,057,541</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 149,687</u>	<u>\$ 4,805,603</u>	<u>\$ 1,611,248</u>	<u>\$ 2,195,989</u>

City of Huntington Park
Supplementary Information
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue Funds			
	State Gasoline Tax Fund	Measure R	Office of Traffic & Safety	Air Quality Improvement Trust
ASSETS				
Cash and investments	\$ 1,784,285	\$ 1,095,973	\$ 101,947	\$ 108,547
Receivables				
Taxes and intergovernmental	-	-	-	-
Accounts and interest	373,828	93,773	-	17,926
Loans	-	-	-	-
Total assets	<u>\$ 2,158,113</u>	<u>\$ 1,189,746</u>	<u>\$ 101,947</u>	<u>\$ 126,473</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 246,044	\$ 20,618	\$ -	\$ -
Accrued liabilities	69,783	170,103	711	-
Due to other funds	-	-	-	-
Unearned revenue	-	654,080	-	-
Total liabilities	<u>315,827</u>	<u>844,801</u>	<u>711</u>	<u>-</u>
 Fund balances:				
Restricted	1,842,286	344,945	101,236	126,473
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>1,842,286</u>	<u>344,945</u>	<u>101,236</u>	<u>126,473</u>
 Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,158,113</u>	<u>\$ 1,189,746</u>	<u>\$ 101,947</u>	<u>\$ 126,473</u>

City of Huntington Park
Supplementary Information
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue Funds			
	Asset Forfeiture Fund	Homeland Security Fund	Pedestrian & Bike Path	Art in Public Places Fund
ASSETS				
Cash and investments	\$ 848,520	\$ 82,478	\$ 212,870	\$ 95
Receivables				
Taxes and intergovernmental	-	-	-	-
Accounts and interest	-	-	-	-
Loans	-	-	-	-
Total assets	<u>\$ 848,520</u>	<u>\$ 82,478</u>	<u>\$ 212,870</u>	<u>\$ 95</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	164,912	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>164,912</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	-	-	-
Assigned	-	-	212,870	-
Unassigned	848,520	(82,434)	-	95
Total fund balances	<u>848,520</u>	<u>(82,434)</u>	<u>212,870</u>	<u>95</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 848,520</u>	<u>\$ 82,478</u>	<u>\$ 212,870</u>	<u>\$ 95</u>

City of Huntington Park
Supplementary Information
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue Funds			
	Community Development Block Grant	HUD Social Security Block Grant	Street Lighting Landscape Assessments	Public Financing Authority
ASSETS				
Cash and investments	\$ (1)	\$ 11,314	\$ (21,365)	\$ 5,915,816
Receivables				
Taxes and intergovernmental	-	-	34,615	-
Accounts and interest	-	-	-	-
Loans	51,609	9,460	-	-
Total assets	<u>\$ 51,608</u>	<u>\$ 20,774</u>	<u>\$ 13,250</u>	<u>\$ 5,915,816</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 68,128	\$ -	\$ 301,114	\$ -
Accrued liabilities	16,361	-	11,928	-
Due to other funds	293,553	-	55,008	-
Unearned revenue	-	-	-	-
Total liabilities	<u>378,042</u>	<u>-</u>	<u>368,050</u>	<u>-</u>
Fund balances:				
Restricted	-	-	-	5,915,816
Assigned	-	20,774	-	-
Unassigned	(326,434)	-	(354,800)	-
Total fund balances	<u>(326,434)</u>	<u>20,774</u>	<u>(354,800)</u>	<u>5,915,816</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 51,608</u>	<u>\$ 20,774</u>	<u>\$ 13,250</u>	<u>\$ 5,915,816</u>

City of Huntington Park
Supplementary Information
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue Funds			
	Greenway Linear Park Project	Home ARP Grant	CalHome	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 336,042	\$ -	\$ -	\$ 20,290,872
Receivables				
Taxes and intergovernmental	-	-	-	127,806
Accounts and interest	-	-	198,560	766,331
Loans	-	-	100,000	161,069
Total assets	<u>\$ 336,042</u>	<u>\$ -</u>	<u>\$ 298,560</u>	<u>\$ 21,346,078</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 165	\$ 6,164	\$ 705,432
Accrued liabilities	-	-	2,769	614,111
Due to other funds	-	45,426	312,773	1,473,461
Unearned revenue	-	-	100,000	754,080
Total liabilities	<u>-</u>	<u>45,591</u>	<u>421,706</u>	<u>3,547,084</u>
Fund balances:				
Restricted	336,042	-	-	12,131,579
Assigned	-	-	-	6,064,699
Unassigned	-	(45,591)	(123,146)	(397,284)
Total fund balances	<u>336,042</u>	<u>(45,591)</u>	<u>(123,146)</u>	<u>17,798,994</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 336,042</u>	<u>\$ -</u>	<u>\$ 298,560</u>	<u>\$ 21,346,078</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, 2024

	Special Revenue Funds			
	Projects Special	Public Safety		
	Revenue Fund	Grants	Park Grants	Recycle Grants
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Use of money and property	7,607	19,539	-	9,834
Intergovernmental	49,128	199,345	-	167,487
Charges for services	-	-	-	-
Other revenues	1,326	-	-	-
Total revenues	58,061	218,884	-	177,321
EXPENDITURES				
Current:				
General government	-	-	-	59,860
Public safety	-	886	-	-
Public works	-	-	-	9,617
Community services	107,810	-	-	-
Community development	-	-	-	-
Debt Service				
Principal Retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital Outlay	-	36,859	-	-
Total expenditures	107,810	37,745	-	69,477
Excess (deficiency) of revenues over expenditures	(49,749)	181,139	-	107,844
OTHER FINANCING SOURCES (USES)				
Transfers out	(113,199)	-	(155,207)	-
Total other financing sources and uses	(113,199)	-	(155,207)	-
		1,511,291		
Net change in fund balances	(162,948)	181,139	(155,207)	107,844
FUND BALANCES				
Beginning of year	4,661	437,816	-	206,536
End of year	\$ (158,287)	\$ 618,955	\$ (155,207)	\$ 314,380

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, 2024

	Special Revenue Funds			
			Sales Tax Transit Proposition A	Sales Tax Transit Proposition C
	Special Events	Measure M		
REVENUES				
Taxes	\$ -	\$ 1,004,493	\$ 1,430,347	\$ 1,186,439
Fines and forfeitures	-	-	-	-
Use of money and property	4,682	137,241	50,397	65,777
Intergovernmental	-	-	81,907	-
Charges for services	-	-	577,089	-
Other revenues	3,024	-	-	-
Total revenues	<u>7,706</u>	<u>1,141,734</u>	<u>2,139,740</u>	<u>1,252,216</u>
EXPENDITURES				
Current:				
General government	-	215,166	15,129	59,510
Public safety	-	-	-	-
Public works	-	-	520	244,500
Community services	-	-	1,575,815	569,799
Community development	-	-	-	-
Debt Service				
Principal Retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital Outlay	12,751	-	-	-
Total expenditures	<u>12,751</u>	<u>215,166</u>	<u>1,591,464</u>	<u>873,809</u>
Excess (deficiency) of revenues over expenditures	<u>(5,045)</u>	<u>926,568</u>	<u>548,276</u>	<u>378,407</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(6,375)	-	-	-
Total other financing sources and uses	<u>(6,375)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(11,420)	926,568	548,276	378,407
FUND BALANCES				
Beginning of year	161,107	3,821,465	858,964	1,679,134
End of year	<u>\$ 149,687</u>	<u>\$ 4,748,033</u>	<u>\$ 1,407,240</u>	<u>\$ 2,057,541</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, 2024

	Special Revenue Funds			
	State Gasoline Tax Fund	Measure R	Office of Traffic & Safety	Air Quality Improvement Trust
REVENUES				
Taxes	\$ -	\$ 1,960,889	\$ -	\$ -
Fines and forfeitures	-	-	3,829	-
Use of money and property	58,487	54,145	3,189	3,395
Intergovernmental	2,892,142	-	33,847	71,669
Charges for services	-	372,556	-	-
Other revenues	-	-	-	-
Total revenues	2,950,629	2,387,590	40,865	75,064
EXPENDITURES				
Current:				
General government	3,297	13,917	-	-
Public safety	-	-	49,322	-
Public works	2,119,239	961,955	-	-
Community services	-	-	-	-
Community development	-	-	-	-
Debt Service				
Principal Retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital Outlay	83,826	29,415	-	335,039
Total expenditures	2,206,362	1,005,287	49,322	335,039
Excess (deficiency) of revenues over expenditures	744,267	1,382,303	(8,457)	(259,975)
OTHER FINANCING SOURCES (USES)				
Transfers out	(101,731)	(2,009,803)	-	-
Total other financing sources and uses	(101,731)	(2,009,803)	-	-
Net change in fund balances	642,536	(627,500)	(8,457)	(259,975)
FUND BALANCES				
Beginning of year	1,199,750	972,445	109,693	386,448
End of year	\$ 1,842,286	\$ 344,945	\$ 101,236	\$ 126,473

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, 2024

	Special Revenue Funds			
	Asset Forfeiture Fund	Homeland Security Fund	Pedestrian & Bike Path	Art in Public Places Fund
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 7,360
Fines and forfeitures	-	-	-	-
Use of money and property	26,542	2,580	6,659	3
Intergovernmental	909,101	155,628	209,281	-
Charges for services	-	-	-	-
Other revenues	-	-	-	-
Total revenues	<u>935,643</u>	<u>158,208</u>	<u>215,940</u>	<u>7,363</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	75,730	-	-
Public works	-	-	-	-
Community services	-	-	-	-
Community development	-	-	-	-
Debt Service				
Principal Retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital Outlay	-	-	3,070	-
Total expenditures	<u>-</u>	<u>75,730</u>	<u>3,070</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>935,643</u>	<u>82,478</u>	<u>212,870</u>	<u>7,363</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	935,643	82,478	212,870	7,363
FUND BALANCES				
Beginning of year	(87,123)	(164,912)	-	(7,268)
End of year	<u>\$ 848,520</u>	<u>\$ (82,434)</u>	<u>\$ 212,870</u>	<u>\$ 95</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, 2024

	Special Revenue Funds			
	Community Development Block Grant	HUD Social Security Block Grant	Street Lighting Landscape Assessments	Public Financing Authority
REVENUES				
Taxes	\$ -	\$ -	\$ 2,010,019	\$ -
Fines and forfeitures	-	-	-	-
Use of money and property	-	354	-	185,051
Intergovernmental	2,249,936	-	-	-
Charges for services	-	-	-	-
Other revenues	-	-	-	-
Total revenues	2,249,936	354	2,010,019	185,051
EXPENDITURES				
Current:				
General government	975,324	-	28,025	-
Public safety	-	-	-	-
Public works	-	-	1,150,680	-
Community services	207,251	-	280	-
Community development	41,490	-	-	-
Debt Service				
Principal Retirement	2,521	-	969,991	-
Interest and fiscal charges	229	-	76,312	-
Capital Outlay	1,266,581	-	170,034	-
Total expenditures	2,493,396	-	2,395,322	-
Excess (deficiency) of revenues over expenditures	(243,460)	354	(385,303)	185,051
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	(243,460)	354	(385,303)	185,051
FUND BALANCES				
Beginning of year	(82,974)	20,420	30,503	5,730,765
End of year	\$ (326,434)	\$ 20,774	\$ (354,800)	\$ 5,915,816

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, 2024

	Special Revenue Funds			
	Greenway Linear Park Project	Home ARP Grant	CalHome	Total-Other Governmental Funds
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 7,599,547
Fines and forfeitures	-	-	-	3,829
Use of money and property	10,512	-	-	645,994
Intergovernmental	-	-	-	7,019,471
Charges for services	-	-	-	949,645
Other revenues	-	-	640	4,990
Total revenues	10,512	-	640	16,223,476
EXPENDITURES				
Current:				
General government	-	-	123,786	1,494,014
Public safety	-	-	-	125,938
Public works	-	-	-	4,486,511
Community services	-	-	-	2,460,955
Community development	-	660	-	42,150
Debt Service				
Principal Retirement	-	-	-	972,512
Interest and fiscal charges	-	-	-	76,541
Capital Outlay	-	-	-	1,937,575
Total expenditures	-	660	123,786	11,596,196
Excess (deficiency) of revenues over expenditures	10,512	(660)	(123,146)	4,627,280
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	(2,386,315)
Total other financing sources and uses	-	-	-	(2,386,315)
Net change in fund balances	10,512	(660)	(123,146)	2,240,965
FUND BALANCES				
Beginning of year	325,530	(44,931)	-	15,558,029
End of year	\$ 336,042	\$ (45,591)	\$ (123,146)	\$ 17,798,994

**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.

Information Technology – To account for the cost of information technology

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, 2024

	Fleet Maintenance	Information Technology	Liability, Insurance/Workers' Compensation	OPEB	Total
ASSETS					
Current assets:					
Cash and investments	\$ 239,991	\$ -	\$ 2,283,037	\$ 2,337,745	\$ 4,860,773
Accounts receivable	-	-	-	-	-
Prepaid Expenses	17,815	-	-	-	17,815
Total current assets	<u>257,806</u>	<u>-</u>	<u>2,283,037</u>	<u>2,337,745</u>	<u>4,878,588</u>
Non-current assets:					
Capital Assets:					
Depreciable	724,649	-	-	-	724,649
Total non-current assets	<u>724,649</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>724,649</u>
Total assets	<u>982,455</u>	<u>-</u>	<u>2,283,037</u>	<u>2,337,745</u>	<u>5,603,237</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows of resources	78,742	-	31,769	-	110,511
OPEB related deferred outflows of resources	13,949	-	13,949	-	27,898
Total deferred outflows of resources	<u>92,691</u>	<u>-</u>	<u>45,718</u>	<u>-</u>	<u>138,409</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	210,032	20,809	3,412	-	234,253
Accrued payroll	5,024	-	1,792	-	6,816
Compensated absences payable, due in one year	5,737	-	704	-	6,441
Claims payable, due in one year	-	-	4,768,600	-	4,768,600
Total current liabilities	<u>220,793</u>	<u>20,809</u>	<u>4,774,508</u>	<u>-</u>	<u>5,016,110</u>
Non-current liabilities:					
Compensated absences, due in more than one year	22,950	-	2,815	-	25,765
Claims payable, due in more than one year	-	-	6,776,561	-	6,776,561
Aggregate net pension liabilities	431,816	-	97,756	-	529,572
Net OPEB liabilities	47,250	-	47,250	-	94,500
Total non-current liabilities	<u>502,016</u>	<u>-</u>	<u>6,924,382</u>	<u>-</u>	<u>7,426,398</u>
Total liabilities	<u>722,809</u>	<u>20,809</u>	<u>11,698,890</u>	<u>-</u>	<u>12,442,508</u>
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows of resources	12,692	-	5,660	-	18,352
OPEB related deferred inflows of resources	21,754	-	21,754	-	43,508
Total deferred inflows of resources	<u>34,446</u>	<u>-</u>	<u>27,414</u>	<u>-</u>	<u>61,860</u>
NET POSITION					
Net investment in capital assets	724,649	-	-	-	724,649
Unrestricted	(406,758)	(20,809)	(9,397,549)	2,337,745	(7,487,371)
Total net position	<u>\$ 317,891</u>	<u>\$ (20,809)</u>	<u>\$ (9,397,549)</u>	<u>\$ 2,337,745</u>	<u>\$ (6,762,722)</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, 2024

	Fleet Maintenance	Information Technology	Liability, Insurance/Workers' Compensation	OPEB	Total
REVENUES					
Charges for services	\$ -	\$ -	\$ 5,746,195	\$ 2,136,796	\$ 7,882,991
Miscellaneous operating revenue	142	-	-	-	142
Total operating revenues	142	-	5,746,195	2,136,796	7,883,133
OPERATING EXPENSES					
Personal services	365,621	-	108,879	-	474,500
Contractual services	23,022	-	2,272,450	(603)	2,294,869
Purchased water, materials and supplies	534,946	-	-	-	534,946
Insurance	-	-	4,250,853	(589)	4,250,264
Depreciation	32,482	-	-	-	32,482
Capital Outlay	-	20,809	-	-	20,809
Total Operating Expenses	956,071	20,809	6,632,182	(1,192)	7,607,870
Operating income (loss)	(955,929)	(20,809)	(885,987)	2,137,988	275,263
NON-OPERATING REVENUES					
Interest income	7,507	-	20,607	6,295	34,409
Total non-operating revenue	7,507	-	20,607	6,295	34,409
Income (loss) before contributions and transfers	(948,422)	(20,809)	(865,380)	2,144,283	309,672
TRANSFERS					
Transfers in	970,454	-	-	-	970,454
Total transfers	970,454	-	-	-	970,454
Change in net position	22,032	(20,809)	(865,380)	2,144,283	1,280,126
NET POSITION					
Beginning of year	295,859	-	(8,532,169)	193,462	(8,042,848)
End of year	\$ 317,891	\$ (20,809)	\$ (9,397,549)	\$ 2,337,745	\$ (6,762,722)

ITEM 5



CITY OF HUNTINGTON PARK

Police Department
City Council Agenda Report

February 3, 2025

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:

REVIEW AND DISCUSS POSSIBLE ACTION ON A COMPREHENSIVE ASSESSMENT REGARDING THE K5 POLICE ROBOT “ROBO COP” PROGRAM

IT IS RECOMMENDED THAT THE CITY COUNCIL:

1. Receive and File the report regarding the comprehensive assessment of the Police Robot “Robo Cop” Program; or
2. Direct staff to identify an alternate technology-based program, assessing the feasibility, operational considerations, and financial impacts of implementing the alternate program; or
3. Direct staff to identify a new location where “Robo Cop” can best fit the needs of the community.

BACKGROUND

On November 6, 2018, during the regularly scheduled City Council meeting, the city entered into a service agreement with Knightscope Inc. to provide the service of an autonomous robot, along with the associated software, integrated security, and data collection capabilities. The terms of the contract were developed based on the city’s anticipated requirements and projected needs. However, over time, it has become evident that the scope and capabilities of the current service provider no longer align with the evolving needs of the city and its police department.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

REVIEW AND DISCUSS POSSIBLE ACTION ON A COMPREHENSIVE ASSESSMENT REGARDING THE K5 POLICE ROBOT “ROBO COP” PROGRAM

February 3, 2025

Following a comprehensive review of the delivery service, staff have identified several key areas where the current agreement does not meet the present needs:

Service Quality and Performance:

The level of service provided by the K5 model was designed with the dual purpose of helping reduce the strain on public safety personnel and city staff, particularly as they work to address the increasing demand for policing high-activity and crime areas within the community. This initiative was part of a broader effort to optimize resources and improve the effectiveness of law enforcement operations. At the same time, the goal was to expand the integration of technology into policing efforts, using innovative tools like the K5 to enhance overall safety and address quality of life concerns.

During its deployment time with the city, the K5 has generated numerous calls for service, (as shown in the chart below), many of which stem from the K5 itself becoming the target of criminal activity or malfunctions. These incidents, which range from vandalism to checking the status of the K5 for lack of connectivity, blocking the sidewalk, blocking the parking lot etc. Police dispatch processes these calls for service, while patrol officers have been dispatched to investigate these crimes involving the K5 and finally detectives have been assigned to investigate the incidents, further taxing the department’s available personnel.

It is important to note that, the K5 robot has only been able to assist in solving crimes in situations where it was directly victimized. This limitation highlights a key issue: while the K5 was intended to proactively support law enforcement and improve safety, its role has largely been reactive, responding to criminal acts targeting itself rather than contributing to the broader goals of crime prevention or community policing. As a result, this unanticipated dynamic has raised questions about the true effectiveness of the K5 in its intended role, and whether the technology is adequately meeting the needs of the community or inadvertently creating additional demands on police resources.

Year	K5 victim / report taken	K5 Welfare / Status Check
2019	4	5
2020	3	3
2021	2	12
2022	3	5
2023	1	5
2024	2	7
Total	15	37

REVIEW AND DISCUSS POSSIBLE ACTION ON A COMPREHENSIVE ASSESSMENT REGARDING THE K5 POLICE ROBOT “ROBO COP” PROGRAM

February 3, 2025

Changing City Demands:

The city’s needs and priorities have significantly evolved since the original agreement for the K5 model was signed. At the time of its introduction, the K5 undeniably served a clear purpose. At the onset of this endeavor, the program received widespread praise and positive feedback from city leaders, the media, and the community alike. It was hailed as a forward-thinking initiative, demonstrating the city’s commitment to exploring innovative solutions to public safety concerns. The K5 also generated considerable coverage on both a local and national scale, drawing attention from media outlets eager to cover this cutting-edge project. The visibility and media coverage of this program positioned the city as a leader in utilizing technology to support law enforcement efforts, adding a layer of prestige and recognition to the initiative.

However, as time has passed, the novelty of such a program has begun to fade. While the K5 was a groundbreaking concept at the time, the rapid pace of technological advancement has shifted the focus to newer, more sophisticated tools and systems that provide proven, tangible results. The city and its police department have experienced a shift in priorities, with an increasing demand for technologies that offer more direct, measurable impacts on crime prevention and public safety outcomes. This shift is due in part to the recognition that the initial excitement surrounding the K5 program, while valuable in the short term, has not yielded long-term solutions that align with the city’s evolving public safety needs.

As the community continues to grow and its challenges become more complex, the focus has moved toward more advanced and adaptive technologies that have demonstrated a higher level of efficacy in improving safety outcomes. These technologies, which can offer faster response times, greater situational awareness, and better resource allocation, are now seen as more fitting solutions to the city’s ever-changing landscape of public safety challenges.

Cost-Effectiveness: The current contract is no longer considered a cost-effective solution for the city. The contract terms, including pricing, are significant with no tangible Return On Investment (ROI). The current agreement is due to automatically renew in May 2025 for an additional 12 months.

Payment History	Monthly Amount	Annual Amount
2019	6,000	72,000
2020	6,000	72,000
2021	6,000	72,000
2022	6,000	72,000

REVIEW AND DISCUSS POSSIBLE ACTION ON A COMPREHENSIVE ASSESSMENT REGARDING THE K5 POLICE ROBOT “ROBO COP” PROGRAM

February 3, 2025

2023	6,000	72,000
2024	6,000	72,000
Initial set-up		24,000
	Total:	\$456,000

FISCAL IMPACT/FINANCING

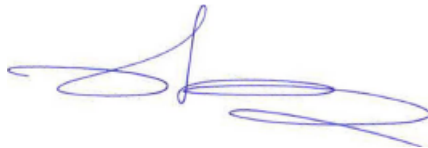
N/A

CONCLUSION

The Council has the following options to consider:

1. Receive and File the report regarding the comprehensive assessment of the Police Robot “Robo Cop” Program; or
2. Direct staff to identify an alternate technology-based program, assessing the feasibility, operational considerations, and financial impacts of implementing the alternate program; or
3. Direct staff to identify a new location where “Robo Cop” can best fit the needs of the community.

Respectfully submitted,



RICARDO REYES
City Manager



COSME LOZANO
Chief of Police

ATTACHMENT(S)

None

ITEM 6



CITY OF HUNTINGTON PARK

Office of the City Clerk
City Council Agenda Report

February 3, 2025

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. 2025-01.

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. On January 6, 2025 the City Council adopted resolution 2025-01 amending resolution No. 2015-19 to include the newly formed Arts and Theatre Commission.

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 2024/25 to account 111-0123-413.19-05.

CONCLUSION

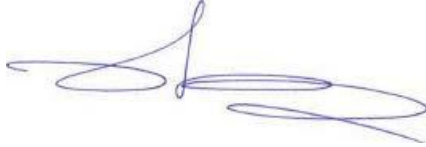
Terms will run concurrent with the Council Member who appoints. After the appointment the City Clerk will notify applicants of their appointments.

COUNCIL APPOINTMENT TO CIVIL SERVICE COMMISSION

February 3, 2025

Page 2 of 2

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Ricardo Reyes', with a stylized, flowing script.

RICARDO REYES

City Manager

A handwritten signature in blue ink, appearing to read 'Eduardo Sarmiento', with a stylized, flowing script.

EDUARDO SARMIENTO,

City Clerk

ATTACHMENT(S)

- A. Resolution No. 2025-01, Amending list of established commission and 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. 2025-01

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUNTINGTON PARK AMENDING THE LIST OF ESTABLISHED CITY COMMISSIONS TO INCLUDE THE ADDITION OF THE ARTS AND THEATRE COMMISSION

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
Arts and Theatre Commission

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
member is therefore disqualified, and the office shall thereupon become vacant.

SECTION 6: Vacancy.

 If for any reason a vacancy occurs, it shall be filled by appointment by the
member of the City Council who appointed said Commissioner for the unexpired
portion of such term.

SECTION 7: Quorum.

 A majority of the total number of members of the Commission shall constitute a
quorum for the transaction of business, but a lesser number may adjourn from time to
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
liaisons shall act as the conduit for all communications to the City Council.

8 **SECTION 10: Meetings.**

9 Regular meetings of the Commission shall be as set by each Commission. The
10 place of such meetings shall be at City Hall unless otherwise designated by the City
11 Council or approved by a majority of the total membership of the Commission. When
12 the day for such regular meetings falls on a legal holiday, the meeting shall not be
13 held on such holiday, but shall be held at the same hour on the next succeeding day
14 thereafter which is not a holiday. All meetings of the Commission shall be open and
15 public, and subject to all laws of the state of California e.g. the Brown Act, governing
open public meetings. The Commission shall adopt its own rules for the transaction of
its business and keep a record of resolutions, findings and recommendations and
actions voted upon. A report of each meeting of the Commission shall be given to the
City Council.

16 **SECTION 11: Termination of Commission.**

17 Termination of the Commission shall be done at the will and vote of the City
18 Council.

19 **SECTION 12: Compensation.**

20 Commission member compensation shall be set by resolution of the City
21 Council.

22 **SECTION 13: Commission Handbook.**

23 All Commission Members must adhere to the provisions contained and
24 referenced in the City of Huntington Park Commission Handbook as approved by the
City Council.

25 **SECTION 14:**

26 The City Clerk shall certify to the adoption of this Resolution.
27
28