



Fiscal Year

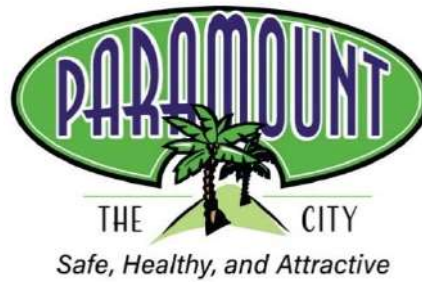
2024-2025

PROPOSED BUDGET

City of Paramount

July 1, 2024 – June 30, 2025

The City of Paramount was incorporated January 30, 1957, under the general laws of the State of California and enjoys all the rights and privileges pertaining to "General Law" cities. The City operates under a Council-Manager form of government and is considered a "contract city" since it provides some of its municipal services through contracts with private entities or other governmental agencies.



CITY OF PARAMOUNT PROPOSED BUDGET FISCAL YEAR 2024-25

City Council

Annette C. Delgadillo, Mayor
Peggy Lemons, Vice Mayor
Isabel Aguayo, Councilmember
Brenda Olmos, Councilmember
Vilma Cuellar Stallings, Councilmember

City Attorney

John Cavanaugh

City Manager

John Moreno

Assistant City Manager

Grissel Chavez

City Clerk

Heidi Luce

Community Services Director

David Johnson

Finance Director

Kim Sao

Planning Director

John Carver

Public Safety Director

Margarita Matson

Public Works Director

Adriana Figueroa

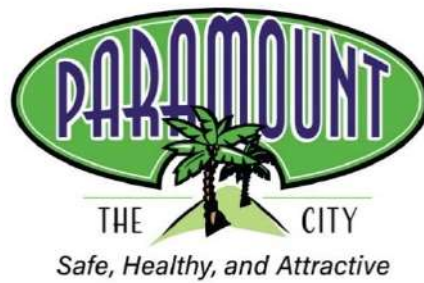


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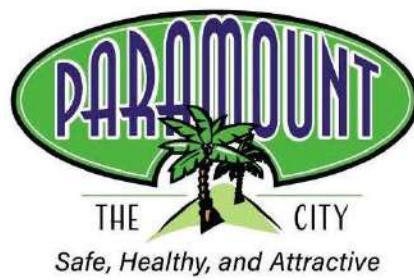
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INTRODUCTION



BUDGET MESSAGE

Honorable Mayor and Members of the City Council,

We are very pleased to present the Fiscal Year (FY) 2024-25 Operating and Capital Improvement Budget. This budget document is a product of many staff working collaboratively to align resources that are consistent with the City Council's priorities, while continuing to maintain fiscal responsibility. In the development of the City Council's budget, our team incorporated our organizational values, teamwork, and collaboration on tough decisions while focusing on the improvement of the community we serve.

The budget process began with the City Council establishing their 2024 priorities, goals, and strategies for the organization and Community. The Council's goals were prioritized into three categories: Essential, Important, and Value Added.

Essential

- Resident emergency preparedness
- Code enforcement program enhancements
- Community aesthetics
- Consistent distribution of public information through social media
- Community engagement
- Improved Public Safety gym

Important

- Addressing street racing issues
- Seek Grant funding for spay and neuter program for cats and dogs
- Clean parks
- New playgrounds
- More senior volunteering programs
- PUSD Senior Volunteer Days
- Mother/Father Daughter/Son events

Value Added

- Mayor for the Day kids' program
- Hay Tree lighting upgrade
- Creation of a Business Improvement District (BID)
- Build on Explore Paramount program
- Continue mental health initiatives
- Enhance Business advertising

The City has taken proactive steps to reach out to the community through the City's website, social media, public meetings and mailings with the intent to inform, build trust, educate, and engage the Community on the programs and services the City provides. An example of such outreach is the Budget at a Glance posted on the City Website showing the funding sources utilized to fund those services. Staff also strives to actively respond to the questions posted by residents on the various social media pages.

Despite the challenges posed by the COVID-19 pandemic, the City has experienced strong revenue growth since FY 2021 mainly due to the infusion of the new Measure Y Transaction Use Tax revenue. The General Fund revenues averaged approximately \$39 million in FY 21 and FY 22. After the COVID-19 restrictions were gradually lifted, another surge of growth occurred in FY23 and FY24 with General Fund revenues averaging about \$46 million per fiscal year. At this point, the growth is expected to remain stable with General Fund revenues estimated at approximately \$46 million for the upcoming FY 2025.

Another revenue source with a large increase comes from investment income. With active investment activity of idle cash, the City's investment revenue jumped from \$30,000 in FY 2022 to \$1.3 million in FY 2023, estimated at \$2.4 million in FY 2024, and \$2.4 in FY 2025.

With our conservative and fiscally responsible spending habits, and with the City Council's support, I am pleased with our efforts to reach our strategic outcome of economic health.

FY 2024-25 PROPOSED BUDGET

For FY 2024-25, operating expenditures, capital improvement projects, and transfers-out total \$96,229,800 across all funds. Revenues, transfers-in, and adjustments total \$87,990,250, resulting in a shortage of \$8,239,550. The shortage results from a combination of reasons that will be discussed in the respective fund sections below.

The following table provides an overall summary of the City's FY 2024-25 Proposed Budget and fund balances.

FUND GROUP	07/01/24 Estimated Beginning Fund Balance	Plus Estimated Revenues & Xfer In	Minus Projected Expenditure, CIPs & Xfer Out	Plus Balance Sheet Adjustments	06/30/25 Estimated Ending Fund Balance
General Fund	33,852,112	45,975,300	49,439,550*	(850,000)	29,537,862
Transf GF/CP	-	2,500,000	2,500,000	-	-
Special Revenue	13,080,332	20,362,250	21,089,000	-	12,353,582
Debt Service	-	1,772,000	1,772,000	-	-
Proprietary	5,480,789	9,807,100	15,068,950	2,348,200	2,567,139
Fiduciary	14,004,887	6,075,400	6,360,300	-	13,719,987
ALL FUNDS	66,418,120	86,492,050	96,229,800	1,498,200	58,178,570

(*\$49,439,550 = \$45,432,750 Operating Expenditures and \$4,006,800 Capital Projects)

General Fund and Capital Project Fund – The total General Fund budget of \$49,439,550, includes operating expenditures of \$45,432,750 and Capital Improvement Projects of \$4,006,800. With combined General Fund revenues of \$45,975,300 and a drawdown of \$6,471,300 from the CIP and ARPA Reserves previously designated for CIPs and one-time ARPA expenditures, the year ends with an estimated surplus of \$1,307,050. Transfers between the General Fund and its component Capital Projects (CP) Fund will occur as needed to replenish the CP fund. Transfers-In and Out in the amount of \$2,500,000 is included in the budget for transparency and approval, but do not result in any net fiscal impact to the General Fund

Special Revenue Funds - For the Special Revenue Funds, the FY 2024-25 Proposed Expenditure Budget is \$21,089,000. Estimated revenues total \$20,362,250, resulting in a shortage of \$726,750. This shortage is expected mainly due to the nature of accounting for grant funds where funds were received in the prior year until it is appropriated for use. Included in this total budget is the Paramount Housing Authority, which has a total expenditure budget of \$300,000.

Proprietary Funds (Water Fund & ERF) - The Proposed FY 2024-25 expenditure budget for the Proprietary Funds (Water Fund and Equipment Replacement Fund) including capital improvements totals \$15,068,950.

The FY 2024-25 Water Fund's estimated operating revenues total \$9,685,600. The operating and CIP expenditures, excluding depreciation and loan payments, totaled \$12,817,150, resulting in a deficit of \$3,131,550 for FY 2024-25. The deficit is due to the delay in the opening of Well 16, where the City has had to purchase imported water at a cost that is over \$2 million more than usual due to inflation. It is anticipated that the City will provide a cash loan to the water fund in the amount of \$850,000 for FY 2024 and \$850,000 for FY 2025 to provide cashflow for the payment of water purchase and loan payment for the AMI water meter project.

Debt Service Fund – This fund accounts for the pension obligation bond that was issued in November 2021 when the borrowing rate was favorably low. The payment of principal and interest totals \$1,772,000 for FY 2025. Payment for debt service is allocated to the various departmental budgets in the General Fund, Water Fund and certain long-term grant funds.

FUND BALANCE POLICY

The table below shows the estimated fund balance reserves for the General Fund as of June 30 of each Fiscal Year.

	06/30/23 FY 2022-23 Fund Balance	06/30/24 FY 2023-24 Fund Balance	06/30/25 FY 2024-25 Fund Balance
GENERAL FUND BALANCE			
Prepaid Items, Land Held for Resale	\$437,806	\$437,806	\$437,806
Total Nonspendable			
Operating Reserve	16,965,025	16,965,025	16,965,025
Economic Uncertainty	3,393,005	3,393,005	3,393,005
Infrastructure & Facility Emergencies	3,393,005	3,393,005	3,393,005
Total Committed	\$23,751,035	\$23,751,035	\$23,751,035
Compensated Absences	821,000	821,000	821,000
Retiree Benefit Obligations	2,514,500	2,514,500	2,514,500
Self-Insurance	800,000	800,000	800,000
Capital Projects	8,600,601	2,500,000	193,200
Special Project – ARPA Expenditure Plan	8,101,316	2,464,500	0
Special Project	527,621	527,621	527,621
Total Assigned	\$21,365,038	\$9,627,621	\$4,856,321
Unassigned (Available)	\$1,637,545	\$35,651	\$492,701
Total General Fund Balance	\$47,191,423	\$33,852,113	\$29,537,862

In May 2023, the City Council adopted a comprehensive fund balance policy that provides greater protection and safekeeping of public funds. The fund balance policy categorizes unassigned fund balance into various designations and requires the City Council's or City Manager's approval for use. The new fund balance policy creates a hierarchy based on the City's spending constraints. We believe that the policy will reduce financial risk and improve financial reporting for the City.

EMPLOYMENT LEVELS, SALARIES, AND BENEFITS

Since the dramatic revenue losses that occurred due to the Great Recession of 2008 and the State's elimination of Redevelopment Agencies in 2012, the City continues to maintain lean staffing levels. With the stabilization of revenue, the City's workforce will increase from 93 to 97 authorized full-time positions in FY 2024-25 to provide needed staff support for the increased workload in the Planning Department, and Public Works Department; however, the City continues to rely on part-time positions to meet the needs of each Department's workload. The table below shows the City's historical staffing levels.

Full Time Positions	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
City Manager/City Clerk	4	4	5	5
Administrative Services	8	6	5	5
Finance	10	9	12	12
Planning	8	8	9	10
Public Safety	19	19	19	19
Community Services	9	10	10	10
Public Works	32	32	33	36
Total Full Time	90	88	93	97
Plus Part-Time Hours	217,258	214,375	235,007	218,766

Based on the Local Consumer Price Index (CPI) that predicates general living expenses, wage modifications through Cost-of-Living Adjustments (COLA) are one of many important tools utilized to maintain and attract a high-quality workforce. As of February 2024, the Los Angeles-Long Beach-Anaheim area CPI rose to 3.36%. Therefore, we recommend a 4% percent COLA to all full-time non-represented employees, 2.5% to all represented employees in accordance with their current MOU agreement, and 2% percent to part-time employees excluding STAR. In line with the City Council's goal to gradually align with the State's public employee pension reforms, the wage increase is accompanied by a final 1.0% reduction in the Employer Paid Member Contribution (EPMC) so that "Classic" CalPERS full-time employees will now contribute a maximum total of 8% towards their "Member Share" of CalPERS retirement. The total cost of the proposed COLA for all employees is \$604K, with an impact to the General Fund of \$489K. With a 1.0% or \$108K cost reduction in the City's retirement contribution, the adjusted impact to the General Fund is approximately \$325K.

In addition to wages, staff regularly review employee benefit offerings in an effort to ensure the City remains competitive and retains and attracts quality talent. The FY 2024-25 Adopted Budget includes enhancements to uniform reimbursements for part-time employees, a \$60,000 budget for part-time tuition reimbursement for employees who have three or more years of employment, three days of bereavement leave for part-time employees, a mental health day for full-time employees, a one-time deferred compensation match of up to \$700 for full-time employees and \$400 for part-time employees who have more than five years of employment with the City. Lastly, to incentivize employees to use their vacation accrual, the budget also includes a new policy which allows employees to cash out vacation hours up to 60 hours annually if they use at least 80 hours of their accruals within the prior twelve months.

DEPARTMENTAL HIGHLIGHTS

The chart below shows the estimated expenditures for the City's operations by department. This chart excludes Non-Departmental, because it only represents transfers out. The chart also excludes Capital Improvement Projects. The total proposed operating budget across all funds, excluding capital improvement expenditures, is \$79,432,600. The following sections will describe some of the departmental highlights and provide insight into the FY 2024-25 operating budget.

As mentioned above, we continue to address the needs and expectations of our community while also proposing numerous capital improvement projects. This budget continues to retain most of the traditional municipal services, programs, and events our residents and businesses have come to expect, appreciate, and enjoy.

Public Safety

Our Public Safety Department, which includes Administration and five divisions: Sworn Patrol Services, Non-Sworn Services, Code Enforcement, Support Services, and Community Preservation, remains the City's largest operating department. The total operating budget for this department is now \$17,926,650, approximately \$798,112 more than the previous FY 2023-24 budget. This increase is primarily due to the significant and continuous rise in sworn patrol costs from the Los Angeles County Sheriff's Department (LASD). The proposed budget includes funds to carry out the City's historically tough stance on crime and maintain a safe environment via professional and community-based law enforcement and public safety services.

The Sworn Patrol Services Division funds the contract for law enforcement personnel from LASD for patrol units, contractual services, and equipment, for the day-to-day operations of field patrol. The budgeted allocation for sworn services is \$11,503,000 for FY 2024-25. We anticipate a rate increase of 3.44% for Deputy Sheriff services. It is important to note that the Los Angeles County Sheriff's Department has not yet finalized its annual rates for the other sworn personnel positions. The liability surcharge on Sheriff's services will increase to 12.5% (from 12%) of our total contract cost. These increases are based on the review of the annual actuary study, the pro forma analysis, and the current financial condition of the liability trust fund.

We will continue to fully fund critical supplemental law enforcement components, including five Special Assignment Officers (SAOs), a Detective Specialist, and Community Service Officers (CSOs). Due to the program's high success, we will also continue to fund the Youth Activities League (YAL), which includes the cost of one Special Assignment Officer (SAO). Los Angeles County supplements three-fourths ($\frac{3}{4}$) of the total annual cost with liability for the YAL SAO. The City will fund one-fourth ($\frac{1}{4}$) of the yearly cost with liability. Moreover, traffic enforcement, street racing enforcement, and crime suppression patrols will continue to form an integral component of our law enforcement

deployment efforts throughout the year. By allocating funds for a dedicated Traffic Motor Deputy and devoting overtime to address these public safety concerns, law enforcement will continue to identify problems and optimize enforcement efforts to deter egregious violations and create a safer environment for the community.

To curb the illegal street racing epidemic that has plagued the region, Public Safety has expanded the use of technology as a support tool for our enforcement efforts. As part of this initiative, we have amended our Street Racing Ordinance to include “Reckless Driving”. This allows law enforcement officials to obtain warrants to seize vehicles that commit this violation, which aids in situations where immediate apprehension is not possible due to individuals leaving the scene or obstructing law enforcement. This year, we have allocated \$73,000 to continue operating 20 Flock Safety license plate reader cameras and six Flock Safety surveillance cameras. These technologies provide law enforcement with live feeds and recorded data, transmitted in real-time, that can be accessed through LASD’s Mobile Digital Computers (MDCs) and tablets. This proprietary technology serves as a cost-effective force multiplier, directing deputies to where crimes occur and providing them with invaluable investigative leads following criminal activity.

Currently, local municipalities that contract law enforcement services through the Los Angeles County Sheriff’s Department (LASD) are unable to increase service levels due to the County’s Contract Growth Moratorium. This moratorium prohibits Paramount from adding additional LASD resources, such as deputies that could be deployed for crime prevention purposes. In response, the City began employing private security as a neighborhood safety enhancement mechanism instead. For FY 2024-25, the City intends to continue the agreement with Southwest Patrol Inc. in the amount of \$266,100, which includes two unarmed security guards performing vehicle patrols from 10:00 p.m. to 6:00 a.m., seven days a week. The guards conduct grid pattern patrols covering all residential and commercial areas to address crime trends that help enhance the sense of safety and security within the community.

We will continue our partnership with the City of Lakewood to offset the total cost of the Deputy District Attorney as part of the Community Prosecutor Program. This cost-sharing arrangement is budgeted at \$171,300 per city. The Deputy District Attorney serves as a liaison with court officials and ensures that the courts and prosecuting attorneys know the City’s position regarding specific criminal cases. The Deputy District Attorney also assists the City with quality-of-life issues, working with property owners to resolve problems and abate nuisances.

Public Safety staff reviewed our longstanding crossing guard services contract with All City Management Services, Inc. (ACMS) and finalized a two-year agreement last year. The key elements for FY 2024-25 include the hourly rate remaining at \$29.08 and ACMS providing 13,140 hours of crossing guard protection (an increase of 45 hours of service from last year). The additional cost of this agreement is covered by the Paramount Unified School District through a memorandum of understanding established between the two agencies.

The Southeast Area Animal Control Authority (SEAACA) improves the level of animal service, care, and education provided to our region. For FY 2024-25, SEAACA's contract reflects a preliminary budget increase of 5%. This increases the annual agreement to \$411,000, with a total administrative cost of \$9,400. The City will also conduct a complete licensing canvass this year for \$35,000 to ensure that pet owners abide by animal licensing requirements.

We are committed to funding integral public safety programs that make a meaningful contribution to the quality of life in our community. The Community Preservation Division manages a wide range of programs that allow us to foster community investment in public safety. In FY 2023-24, Public Safety provided 44 homeless neighbors with temporary housing at the Salvation Army Bell Shelter, 19 individuals with permanent housing at shared living facilities, two individuals with permanent residents at dedicated apartments, two individuals with rehabilitation facility placement, and three households with 100% rental assistance. Furthermore, Family Promise of the South Bay also provided 26 displaced families with services and housed four additional households. For the upcoming fiscal year, we have allocated \$427,100 to secure twenty (20) dedicated beds at the Salvation Army Bell Shelter. An additional \$231,200 has been assigned to the Rental Assistance Program under the PLHA Grant, and \$215,000 of HOME-ARP funding will be dedicated to Family Promise of the South Bay for homeless prevention services for Paramount families.

Community engagement remains an important collaborative process that increases the visibility and understanding of public safety issues, empowering communities to help guide decisions that affect their lives, neighborhoods, and communities. For FY 2024-25, Public Safety is counting on the active participation of community stakeholders. We plan to engage with the community on crime-prevention issues through our Neighborhood Watch and Business Watch programs and conduct general safety and preparedness outreach at our Public Safety Expo, Emergency Preparedness Expo, and National Night Out events.

Community Services

This department includes Administration and nine divisions: Parks and Playgrounds, Aquatics, Sports, Instructional Classes, Facilities, the Paramount Education Partnership (PEP), the Elderly Nutrition Program, Community Transportation, and the STAR After School Program. The budget is \$8,078,150 and makes up 8.4% of the total operating budget. This budget is an increase of \$114,000 from the prior fiscal year budget. The increased budget amount reflects the overall department's continuing expansion of youth and adult programming. The budget also includes various sports programs, as well as aquatics services with Premier Aquatics, and the transit program operated by Long Beach Transit for fixed-route and college-bound bus services. In addition, it includes a contract with Fiesta Taxi/Ride Yellow for expanded point-to-point transit services for our elderly and disabled communities. The expansion of these programs was also made possible by

a funding source from the World Energy Community Benefits Agreement of \$217,000. In addition, \$143,000 funded by the Equipment Replacement Fund, was budgeted to replace outdated and needed equipment for the parks and playgrounds, sports programs, park facilities, and the senior center.

This department provides and supports year-round community services that include youth sports, facility management, after school care, homework help, summer day camp, swim lessons, recreational swim, instructional classes, Senior programs, transit services, and special events. Returning this year is the Adaptive Recreation program for the special needs community and the 1660 Adult Recreation programming which includes sports, entertainment, and cultural activities. This fiscal year will also see two new opportunities: the Paramount on Wheels (POW) program and the Mariposa Learning Center. POW will bring recreational opportunities to neighborhoods across the City. The Mariposa Learning Center is an after-school program that will offer homework help, activities, and field trips.

In addition, the department also manages the many successful City events throughout the year that include the Halloween Festival, Tree Lighting, Santa Train, and Snowfest. Besides these extremely popular events, this budget contains funds for continuing this year's Heritage Festival, the Haunted House & Maze at Halloween, the Día del Niño event in partnership with Tepic Sister City's, and the Community Art Show. Additionally, this budget provides for new special events associated with Halloween and Snowfest and staffing for additional special events allocated in the Community Promotion Budget. The largest of these services, STAR, is funded by an After School Education and Safety grant from the State.

The budget allocates funding for a new contract with Premier Aquatics for their first year providing aquatics services to the City. The inclusion of Premier Aquatics in this year's budget marks a significant step forward for community services in our city, particularly at the Paramount Park Pool. As a newcomer to our municipal partnerships, Premier Aquatics will be overseeing critical aspects of our aquatics programs, which include lifeguarding, swim lessons, and recreational swimming. This decision supports not only the enhancement of water safety but also promotes physical wellness and customer service through aquatic activities. In addition to the Paramount Park Pool, the department is also responsible for managing all public facilities including those at Paramount Park, Progress Park, Spane Park, and the Clearwater Building.

Public Works

The Public Works Department includes seven non-enterprise divisions: Administration, Facility Maintenance, Landscape Maintenance, Vehicle and Equipment Maintenance, Road Maintenance, Engineering, and Sustainability. As our newest division, the Sustainability Division implements programs and activities designed to align with the City's sustainability goals as described in the City's Climate Action Plan (CAP).

Excluding Water Operations and CIP's, the FY 2024-25 budget for the Public Works Department is \$11,525,100, which makes up 9.3% of the City's total operating budget. The increase from the prior year budget is partially related to the implementation of the state-mandated organics program, enhanced tree care programs, sufficient funding for sidewalk repairs citywide, and the replacement of vehicles that have surpassed their useful life.

The operating budget continues funding for routine maintenance operations. Staffing and supply levels have increased due to various factors including an increase in costs for general supplies and services, such as graffiti removal and general repairs. Contract services, which make up a significant part of the department's service delivery capability, are at a slightly higher service levels as the current year due to enhanced related services for landscape maintenance, tree maintenance, and hardscape services. The Engineering Division budget continues to reflect on-going consulting costs for technical engineering support services, including traffic engineering.

New this upcoming year, we have included a new Full-Time Senior Maintenance Worker position to our Landscape Division to lead a specialized projects crew in order to enhance our planting efforts for setbacks and pocket parks that will improve our landscape citywide. We have also included funding for a new CIP Management Services under our Engineering Division to assist us with management of our extensive Capital Improvement Projects (CIP).

Water Operations

The Public Works Department also manages three divisions under the Water Enterprise fund, which includes Water Production, Water Distribution, and Water Customer Service. Water Operations are budgeted at \$14,165,350, which is an increase due to delays in the completion of the Well 16 project, resulting in the continued expense of imported water for FY 2024-2025.

Planning

This department includes Administration (Planning Division) and is responsible for three other divisions: Development Services (Building and Safety), Residential Rehabilitation (Home Improvement Program), and Commercial Rehabilitation.

In Fiscal Year 2023-24, the Planning Department began multiple long-range planning efforts, including the Clearwater Specific Plan, Public Art Master Plan, Historic Context Statement/Survey, Commercial Design Guidelines, and Residential Objective Design Standards. To improve the efficiency and convenience of Building and Safety services, the Planning Department continued to implement an array of online services, such as online construction plan checks, same-day solar permitting, and digital permit and plan archiving. For grant funding in FY 2023-24, the Planning Department received State

approval for continued Permanent Local Housing Allocation (PLHA) grant funding, which supports housing-related projects. The U.S. Environmental Protection Agency (EPA) grant that funds the City's air monitoring program is ongoing. The City was fortunate to receive Congressional community project funding in the amount of \$1,000,044 to repair and replace qualifying single-family home roofs to support solar panels.

The FY 2024-25 budget for the Planning Department is \$7,826,650, which accounts for 8% of the total City operating budget. The increase in the budget is due mainly to the first comprehensive General Plan update since 2007. For Fiscal Year 2024-25, the Planning Department aims to explore incentives or requirements for affordable housing units, expand the City's "driveway expansion" pilot program, refurbish fences and structures along alleys to complement planned alley improvements, and complete additional single-family and mobile home remodels through a reinvigorated Home Improvement Program. The Planning Department is also the lead department for ensuring quality private development, construction, and community benefits for key projects such as the World Energy conversion, United Methodist housing project, Lindsay Lumber commercial redevelopment, and soon-to-be-completed Go Store It self-storage.

In addition to the Roof Rebate Program, the Planning Department will continue promoting sustainability through building design, solar installations, electric vehicle infrastructure, drought-tolerant landscaping, and bicycle infrastructure. Included in the budget is a new full-time Assistant Planner position. Currently, the Planning Department has one full-time Associate Planner position.

General Government

General Government includes City Council and Commissions, City Manager, City Clerk, City Attorney, Community Promotion, Administrative Services, and Finance. The FY 2024-25 operations for General Government are budgeted at \$11,728,400 and make up 14.8% of the City's total operating budget. The budget increases by approximately \$606,000 from the prior fiscal year budget mainly due to increases in Community promotion events.

CAPITAL IMPROVEMENT PROGRAM

The revised capital improvement budget for FY 2023-24 is \$61,008,147. The majority of these projects will be carried over to FY 2024-25. The capital improvement budget for FY 2024-25 is \$14,297,000.

As always, the upcoming Capital Improvement Program provides for improvements to our arterial street corridors and neighborhood streets, continued design for several large infrastructure projects in the coming years, and projects that will improve and maintain our parks and City facilities. For our street projects, we are planning to repave Orange Avenue south of Alondra to the City limits and resurface Jefferson Street from Garfield Avenue to Georgia Avenue. Other street improvements include installation of traffic

signal hardware safety citywide, improvements to bike lanes, storm drains, median enhancements, and a traffic circle installation at Hunsaker and 72nd Street.

The Capital Improvement budget continues our robust efforts to improve our parks and public facilities and to handle vital maintenance needs. We will replace monument signs at various parks, replace playground equipment, replace picnic shelters, install security systems, and continue to research and develop potential park concept ideas.

This \$75.0 million budget for Capital Improvement Projects includes an extensive list of new and ongoing projects. New this year is the creation of a 5-year CIP Budget that will provide a roadmap for future infrastructure improvement projects. The 5-year CIP will create a focused spending plan, and improve the overall long-term financial management for the City's infrastructure needs.

SUCCESSOR AGENCY TO THE PARAMOUNT REDEVELOPMENT AGENCY

The former Paramount Redevelopment Agency was terminated on January 31, 2012 pursuant to ABx1 26. As a result, the Successor Agency for the Paramount Redevelopment Agency was created to wind down the affairs of the former Redevelopment Agency. Included in this budget are the enforceable obligations on the Recognized Obligation Payment Schedules and the Redevelopment Property Tax Trust Fund we expect to receive. The budget assumes that the City will be receiving \$250,000 for the administration of fulfilling the requirements of making bond payments and winding down of the Agency activities.

PARAMOUNT HOUSING AUTHORITY

The Paramount Housing Authority has been inactive since the County of Los Angeles took over the administrative function for Paramount's rental assistance vouchers in 2011. With the dissolution of redevelopment, the Housing Authority received a limited amount of low-mod housing funds for future housing projects.

SUMMARY

In closing, preparing a budget for a city is never an easy task with many unknown variables. In the last few years, the global pandemic raised the uncertainty to a whole new level. It is impossible to anticipate the depth and duration of the lingering impact caused by the pandemic at this time. While we have developed a plan to operate at pre-pandemic levels, we are also mindful that we are operating in a volatile time when inflation is high and a recession, based on historical trends, is overdue.

In light of all that, this is a preliminary spending plan for FY 2024-25 using conservative revenue projections and spending habits. With that said, we continue to maintain the

current level of services and programs for residents, with our traditional focus on a strong public safety component.

MISSION STATEMENT

The budget we are presenting provides a financial outline for FY 2024-25. In this document, you will find a blueprint to continue our municipal services that meets the needs and desires of our community. With the available financial resources we will continue to be “dedicated to providing fiscally responsible services that maintain a vibrant community,” as established in our City’s Mission Statement.

Respectfully submitted this 11th day of June, 2024.



John Moreno
City Manager



BUDGET OVERVIEW

The City of Paramount utilizes many techniques to forecast recurring revenues and expenditures. Under the direction of the City Manager, revenue estimates are developed by the Finance Department with input from individual City departments using a variety of techniques, including trend analysis, judgmental forecasting, and expert opinion. Trend data includes historical fiscal performance and historical and projected data modified for known past, current, and anticipated anomalies. The City also takes into consideration expert opinions from tax consultants HdL Coren & Cone (HdL) and Avenue Insights, and reports from various state and federal agencies. The financial outlook presented is based on judgment incorporating information provided by various analytical methods: known and potential legislative and development impacts and national, state, and local conditions expected to affect revenue sources.

The City continues to focus on key strategies to improve revenue growth, such as ensuring full cost recovery, evaluating service levels and delivery of services, and utilizing technology to manage growth and increasing demands.

The General Fund is the City's primary operating fund and accounts for the City's discretionary funding sources (e.g., property tax, sales tax, franchise fees, and business tax). This section begins with a comprehensive look at the General Fund, followed by discussions of other major funds used by the City.

GENERAL FUND REVENUES

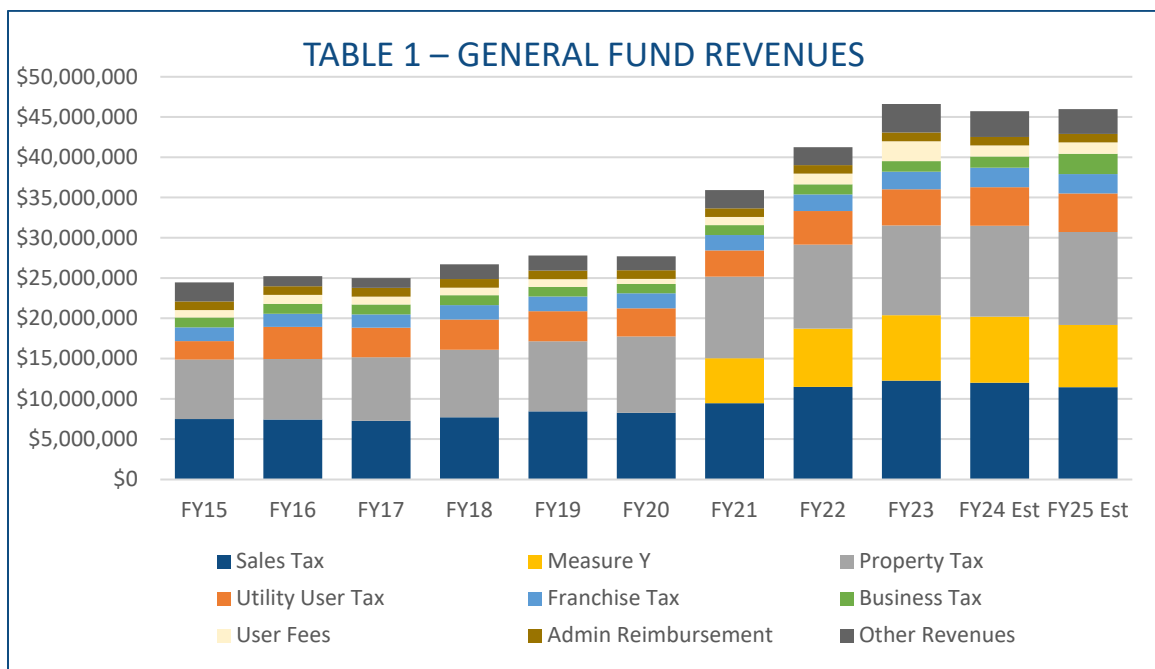


Table 1 above summarizes and compares FY15 to FY23 actual General Fund revenues, FY24 estimated revenues, and FY25 estimated revenues. General Fund revenues include taxes, user fees, administrative reimbursement from the Water Fund, and other revenues such as fines.

Combined, sales tax, Measure Y transactional use tax, property tax, utility users tax, franchise tax, and business tax represent 88% of all General Fund revenues. Sales tax, Measure Y, and property tax continue to be the primary revenue sources for the General Fund, accounting for 67% of revenues.

Paramount began to receive Measure Y transactional use tax revenues in FY21, and total revenues increased by 29.7% from the prior year. Actual General Fund revenues increased by 90.5% between FY15 and FY23, which is an 11.3% annual increase for eight years.

General Fund estimated revenues for FY24 are anticipated to decrease -1.9% from \$46.6 million in actual FY23 revenues, due to one-time revenues received in FY23 going away. Most tax revenues are increasing, except Sales Tax shows a decline.

General Fund revenues are projected to increase by 0.6% in FY25, from \$45.7 million in estimated FY24 revenues, to \$46.0 million in estimated revenues for FY25. While economic uncertainties will linger in the coming year, Paramount is fortunate that FY25 will be similar to FY24.

Sales Tax and Transactional Use Tax

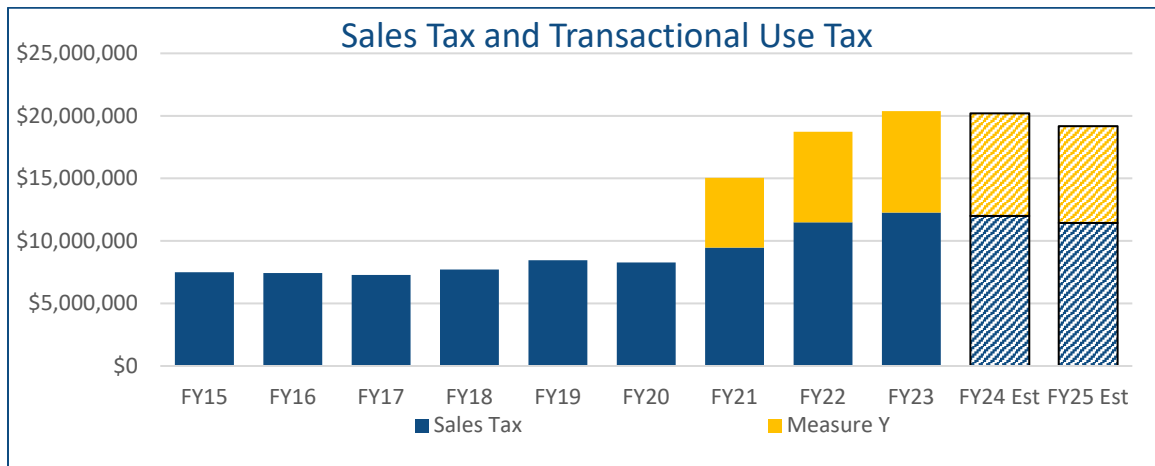
The table below breaks out Paramount's 10.25% Sales Tax Rate.

Rate	Jurisdiction	Purpose
3.9375%	State	State General Fund
0.50%	State	Public Safety Augmentation Fund
1.5625%	County	Mental Health, Social Services, Public Safety
0.25%	County	County Transportation Fund
1.0%	Paramount	City General Fund Bradley Burns
7.25%	State/Local	Statewide Base
0.25%	District Tax	LA County Measure H (Homeless)
2.0%	District Tax	LA County Transportation Measures ('82, '91, '09, '17)
0.75%	Paramount	Paramount Measure Y Transactional Use Tax
10.25%		TOTAL SALES AND USE TAX IN PARAMOUNT

California sales tax is imposed on the total retail price of tangible personal property (excluding a variety of state-mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. All cities in

California, including Paramount, receive 1.0% of the sales tax per state law (the Bradley-Burns Act allocation). The City of Paramount also receives 0.75% from the local voter-approved Measure Y of 2020.

Sales tax revenues continue to be monitored closely. Through the pandemic, sales tax revenue moderated. The federal government's stimulus packages and the rulings of Wayfair and AB 147 by the Supreme Court, taking effect in 2019, have equalized negative impacts. The Wayfair and AB 147 decisions required marketplace sellers to collect and remit sales and use tax for those states where the purchases are initiated. These changes have increased the revenues from the online pool to the City.



The fuel and service stations industry group, building and construction industry group, and state and county pools are the largest sources of sales tax revenues for Paramount. Combined they make up approximately 60% of the City's annual sales tax and transactional use tax revenues. Restaurants and hotels, food and drugs, and general consumer goods provide approximately 23% of sales tax revenues for the City.

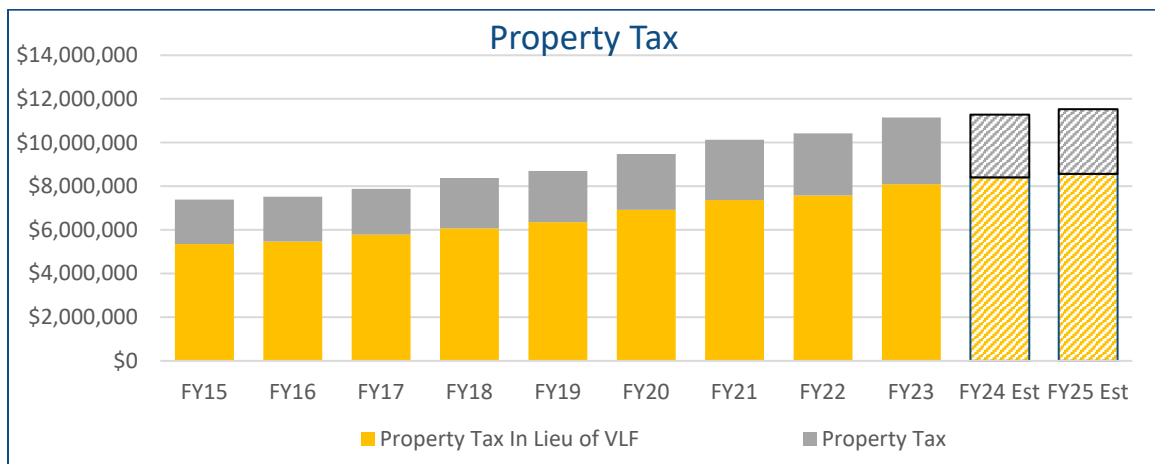
The City works closely with its sales tax consultant, HdL, in projecting sales tax revenue. Based on HdL's analysis of the trend in year-to-date tax receipts and an examination of local business data, the City's FY24 and FY25 sales tax revenues are anticipated to be relatively flat compared to the prior year actuals.

Gas stations' sales tax receipts were 10% higher than a year ago. Gas prices of more than \$5 per gallon did not keep consumers from spending at local restaurants and hotels. Statewide, the restaurant and hotel industry group experienced an 8.7% increase, enhanced by higher menu prices and return-to-office workplaces. The building and construction sector was up 5.4%, looking at the latest statewide data. Inflation was a key factor and drove up prices on everything from daily purchases to vehicles.

Property Tax

Property tax is a tax imposed on the value of real property, such as land and buildings. Property tax revenue is collected by the County and allocated according to state law among cities, counties, school districts and special districts. Paramount property owners pay a basic tax equal to 1% of the assessed value on real property. The City's General Fund receives approximately 6.7% of these 1% tax payments, with larger shares going to local schools, community colleges and regional special districts. As part of the State Budget Act of 2004, the legislature reduced motor vehicle license fee (VLF) revenue allocations to cities, replacing this funding with additional property tax allocations that change proportionately with the City's annual assessed valuation ("property tax in-lieu of VLF" revenue). The City also receives "no-low" property tax payments that provide a "floor" for the City's share of overall property tax payments. Including all these sources, Paramount receives approximately 6.7¢ of every \$1 of property taxes collected.

The City's property tax revenue continues to grow reflecting both new development and increasing property values in Paramount. Growth is expected to continue and housing demand, especially in the new-home market, remains healthy. Paramount property tax revenues increased by 50.9% between FY15 and FY23, with an average 6.4% increase annually.

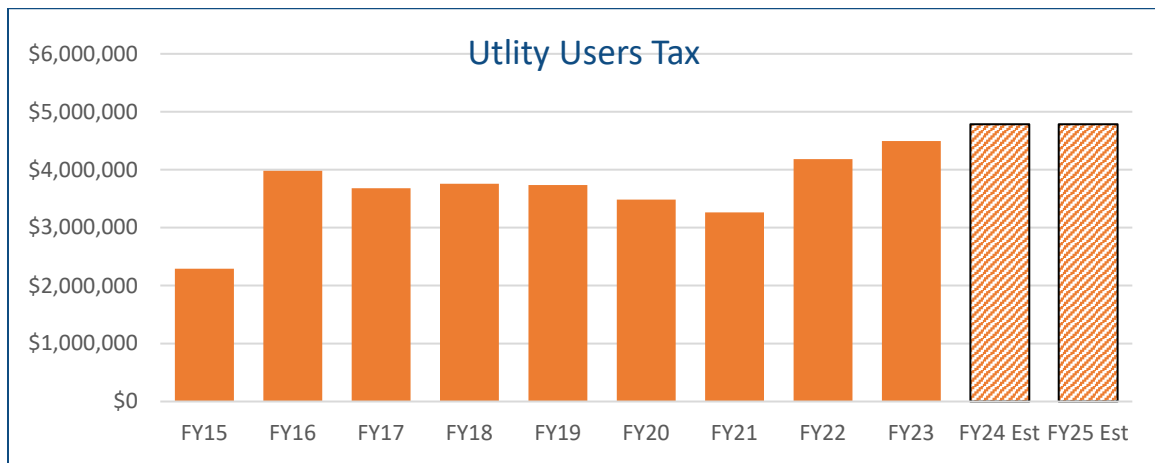


The City, working with its property tax consultant HdL, projects property tax revenue using four factors: property turnover, pricing and appeals exposure, new construction activity, and Proposition 13's annual inflation adjustment. Based on these factors, Paramount's property tax revenues are projected to increase 1.2% in FY24 and 2.2% for FY25.

Utility Users Tax

The utility users tax (UUT) is a 5.5% charge on all utility activity in Paramount. The tax is assessed on electricity, natural gas, and telecommunications including wired and wireless telecommunications (prepaid and postpaid), intrastate, interstate and international services, ancillary services, conferencing services, VoIP, text messages, and private communication services.

Over the long-term, UUT revenues have fluctuated based on supply and demand. UUT revenues are impacted by everything from changes in gas and electric pricing, weather conditions, and the increasing demand for electronics. Paramount's utility users tax revenues increased by 96.2% between FY15 and FY23, with an average 12.0% increase annually.

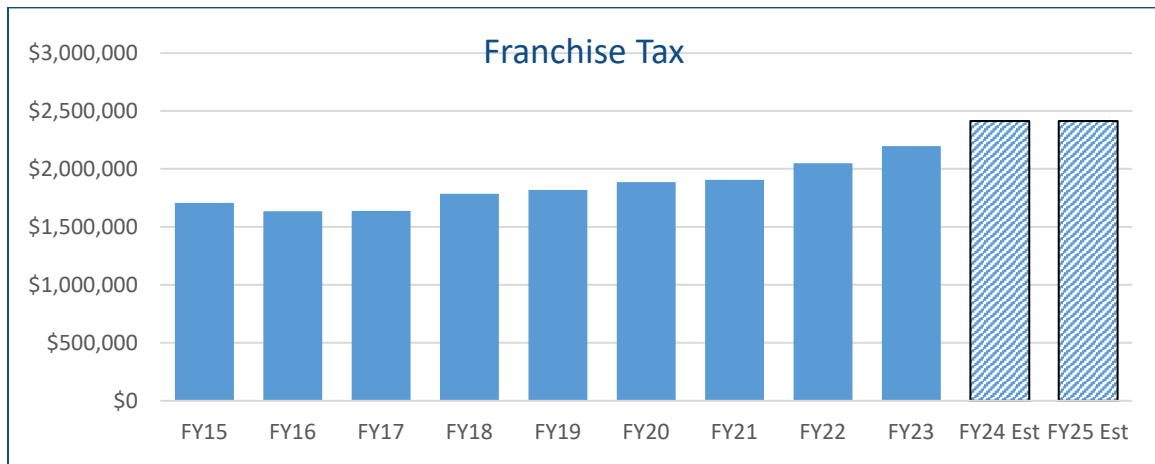


For FY24 and FY25, UUT revenue are estimated to just at \$4.8 million each year, which represents a 6.5% increase from FY23. UUT revenues remain relatively stable with limited net growth. The nationwide trend of hybrid work schedules does not significantly affect Paramount's commercial utility usage.

Franchise Tax

Franchise tax revenue consists of a tax on five franchise operations in Paramount: electric, gas, cable television, water, and refuse. The State of California sets electric and gas tax rates that equal 1% of gross annual revenues and 5% of gross cable television revenues from within the City of Paramount. Electrical-related revenue is the largest component of the City's franchise tax revenue due to the nature and rates of electricity compared to the other franchise tax revenue categories.

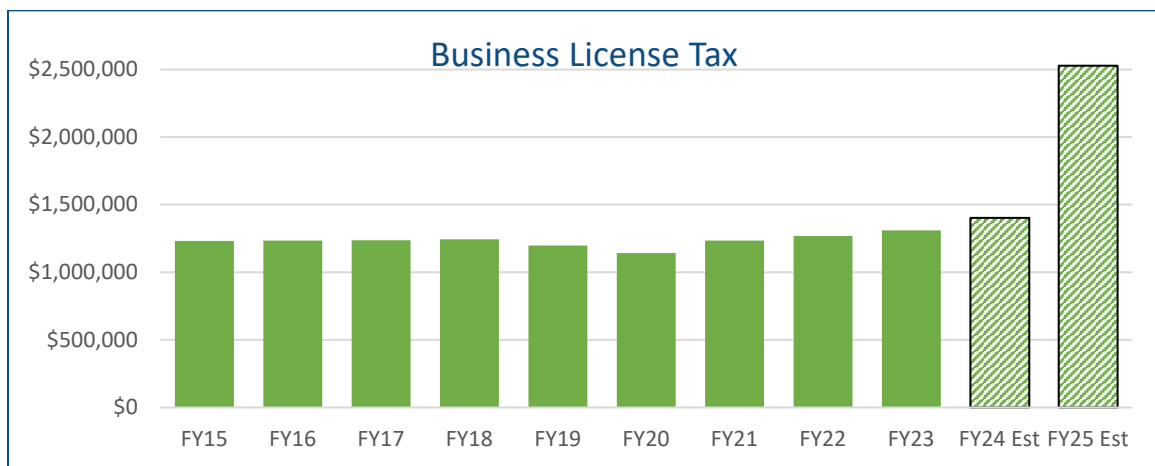
Over the long term, revenues have increased slightly with growth in the City's residential population and business activity. Revenues are also impacted by changes in gas and electric pricing along with changes in weather patterns. Paramount's franchise tax revenues increased by 28.7% between FY15 and FY23, with an average 3.6% increase annually.



Franchise tax revenues are estimated to be \$2.4 million in both FY24 and FY25. While Paramount's residential population is increasing, cable franchise tax is estimated to decline due to the increasing prevalence of alternative entertainment options including satellite television and online streaming service subscriptions.

Business License Tax

Business License Tax revenues have remained relatively flat through the years. Revenues increased by 6.4% between FY15 and FY23, with an average 0.8% increase annually.



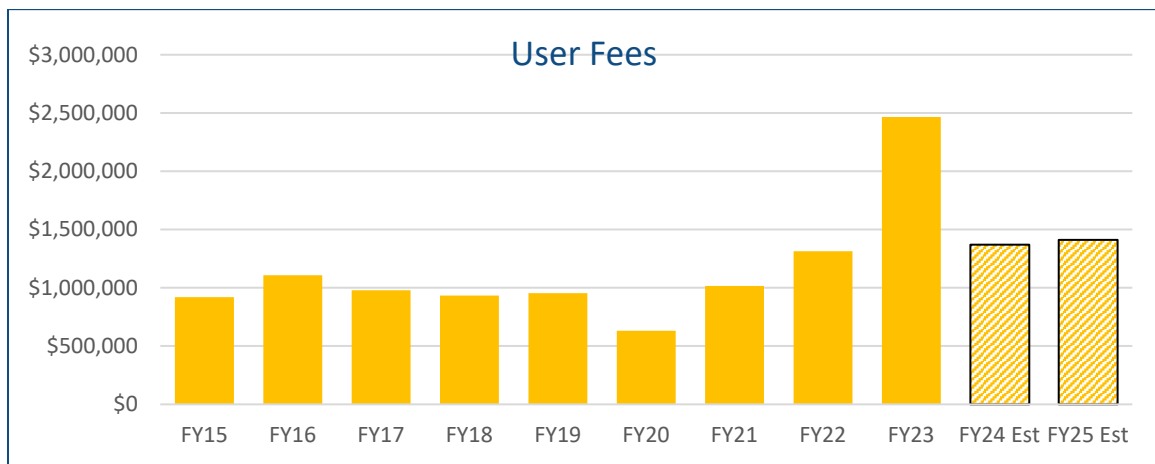
The business license tax is a local non-regulatory tax that is paid by those conducting business within the City boundaries. The basic annual business license tax is currently \$142, plus additional fees based on the number of employees that the business may have. Annually, the City collects business license tax from approximately 3,000 businesses who are renewing each year or obtaining a new license.

In November 2024, there is a ballot measure to modernize the City's business tax codes, making the tax rate more equitable among business and more cost effective for the City to enforce. Staff also projects business tax revenues to reach an estimated \$1.1 million due to a one-time payment from the City's solid waste contractor.

User Fees

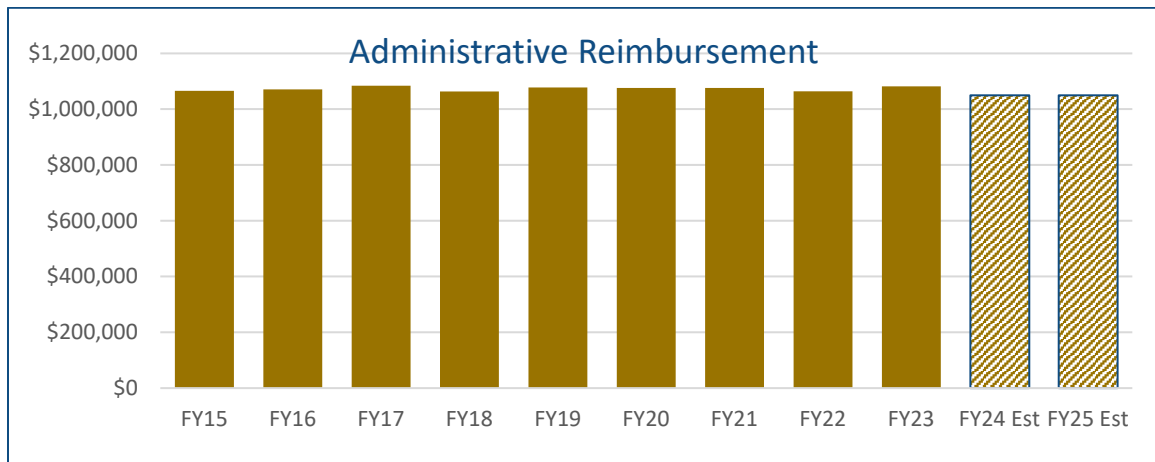
User fee revenues consist of charges for services provided by the Planning and Community Services departments. Such fees include conditional use permits, building permits and inspections, and recreation classes. The City is able to calculate the full cost for these services, and state law allows for the City to charge a user fee to recover for all costs reasonably borne.

The COVID-19 pandemic and the restrictions enacted by state and county officials adversely affected program and service fee revenue beginning in the third quarter of FY20. Participation in programs and services substantially declined due to social distancing requirements. User fee revenues for FY20 was only 66% of FY19 levels. For FY21, recreation activities remained depressed, while user fee revenues from development activities exploded. For FY22 through FY24, parks and recreation fees have not returned to pre COVID-19 days, but increased development activities will help establish an all-time high for user fee revenues. A user fee study is currently underway with hopes of improved cost recovery/user fee revenues for the City.



Administrative Reimbursement

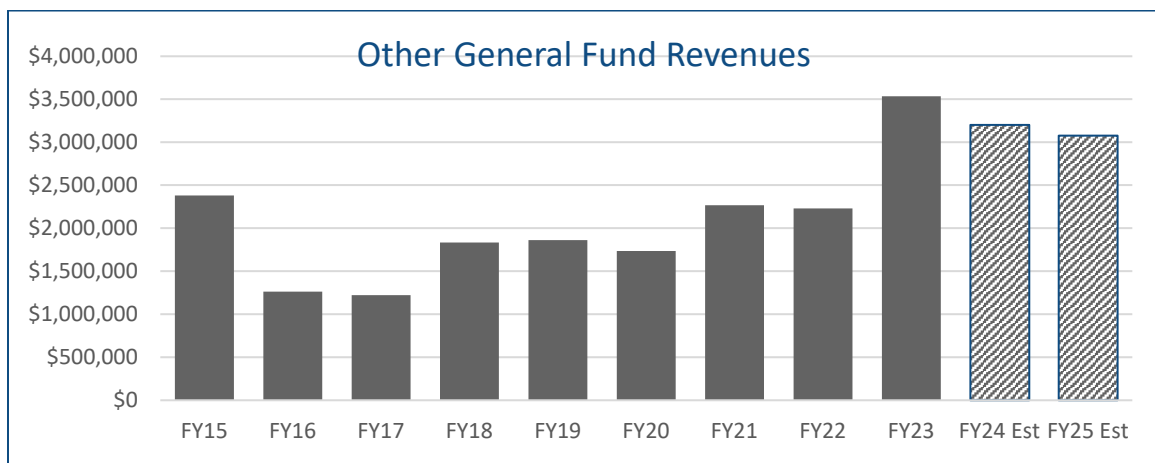
The General Fund receives reimbursement from the Water Fund for administrative services such as financial support, legal services, human resources, risk management, and information technology. The City conducted a Full Cost Allocation Plan to determine the amount of the administrative reimbursement.



A comprehensive cost allocation plan and user fee study is planned for the near future.

Other General Fund Revenues

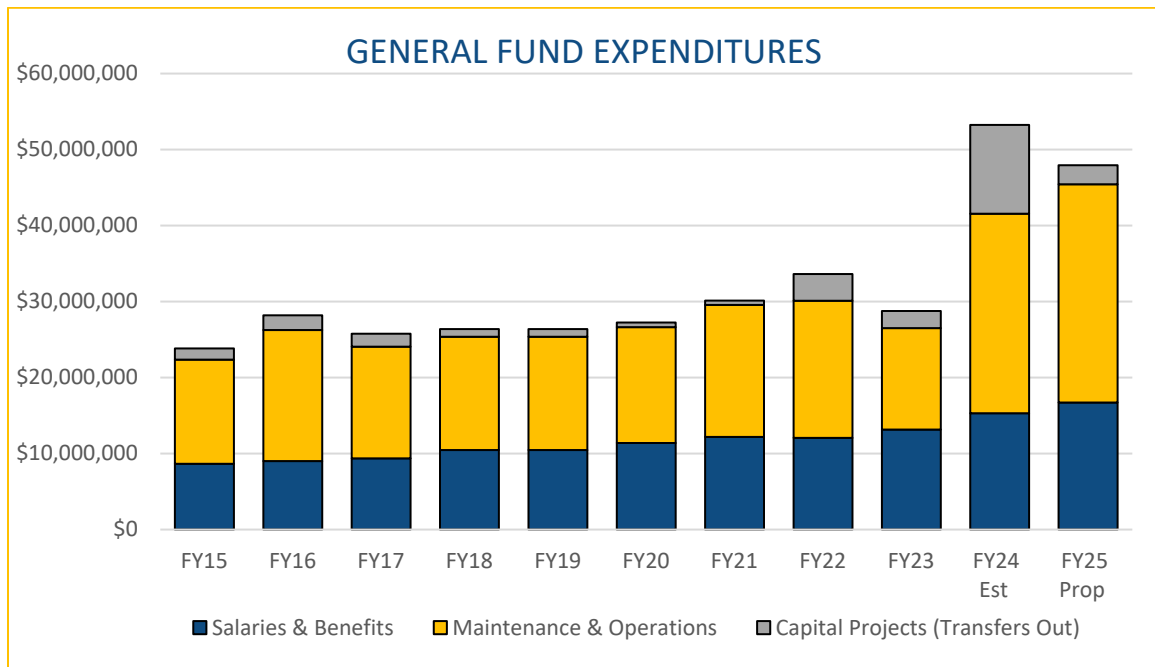
The other revenues are made up of a variety of relatively unforeseen, unpredictable, or infrequent revenue categories such as damage to city property, fines and penalties, and interest earnings.



For FY23, Paramount received an \$807,228 settlement from the City of Long Beach vs. Monsanto Company class action lawsuit.

GENERAL FUND EXPENDITURES

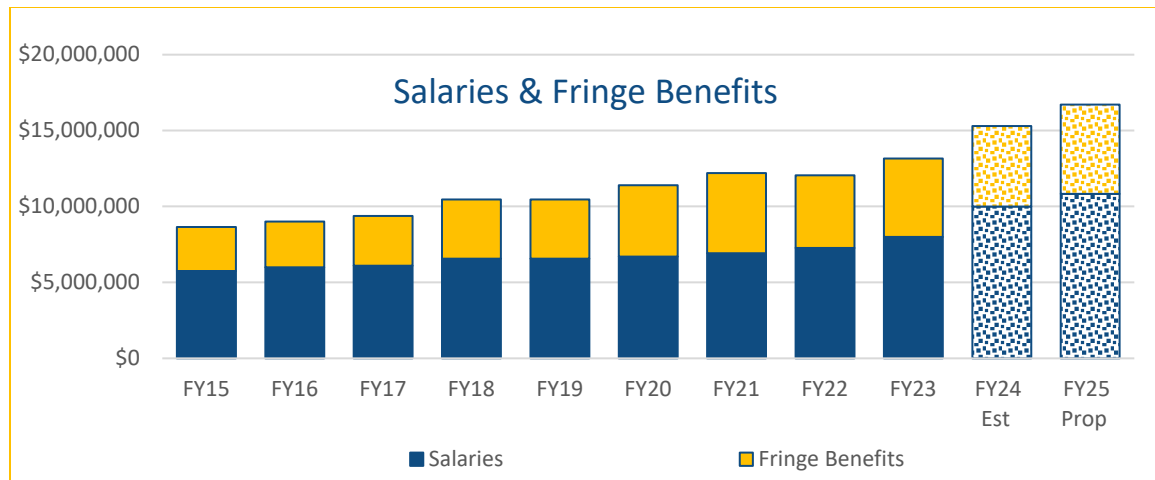
Paramount continues to grow and mature, resulting in increased demand for City services, infrastructure maintenance, and repair needs. The General Fund expenditure estimates, with input from individual departments, takes into consideration these anticipated needs.



Total General Fund year-end expenditures are estimated to be \$53.2 million for FY24 and budgeted at \$47.9 million for FY24. Again, the one-time use of ARPA funds to pay for LA County Sheriff services has skewed both FY23 estimated and FY24 proposed expenditures.

Salaries & Fringe Benefits

Personnel costs represent 34.9% of the City's total General Fund expenditures for FY25. Paramount is able to control salary costs due to the robust use of part-time employees and contracted services. Total Salaries and Other Pay will increase by \$823K from FY24 to FY25. In FY 24, the City allowed employees to cash out their accrued personal holiday leave bank to eliminate a long-standing liability that has accumulated over many years. Management makes efforts to keep overtime expenditures low, with the majority of costs relating to public safety and public works emergency service.



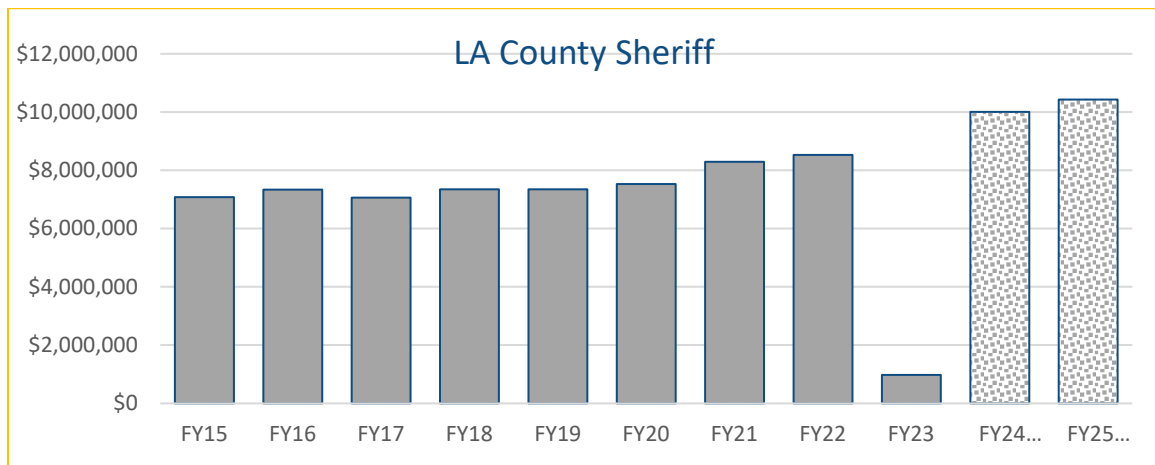
The City provides health care, dental, and vision benefits for its full-time employees. While the costs continue to increase year over year, staff frequently evaluate plan options to ensure Paramount provides the most cost-effective healthcare. Other benefit costs include life insurance, disability insurance, unemployment, workers' compensation, and Medicare expenditures. The table below presents details of the salary and fringe benefit costs.

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimated	FY25 Proposed
Salaries & Other Pay	6,864,110	7,152,981	7,865,519	9,834,000	10,657,200
Overtime	46,000	111,000	123,000	165,000	170,000
PERS/Def Comp	2,762,000	2,303,000	2,575,000	2,478,000	2,870,000
Health	2,028,000	2,070,000	2,211,000	2,294,000	2,366,000
Other Benefits	492,553	411,335	381,431	521,950	645,250
Total Sal & Ben	12,192,664	12,048,316	13,155,950	15,292,950	16,708,450

The City pays to the California Public Employees Retirement System (CalPERS) for both the employer's and a portion (5.5% before July 1, 2023, and 7% on and after July 1, 2023) of the employee's contributions for Classic Plan members and the employer's contributions for PEPRA Plan members. In November 2021, the City issued a Pension Obligation Bond (POB) to refinance and reduce pension costs. The result is both a reduction in annual CalPERS payment, as well as a reduction in the total unfunded actuarial liability.

LA County Sheriff

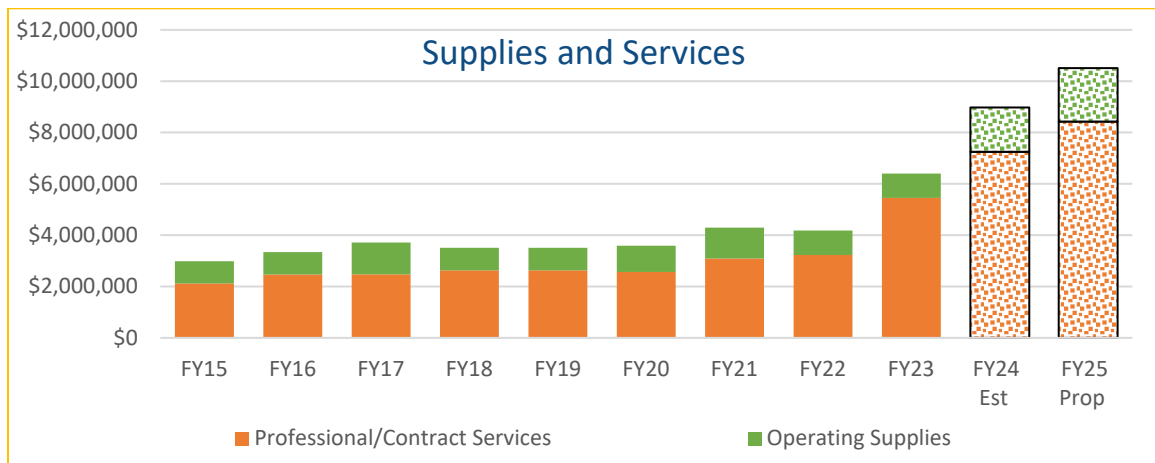
The LA County Sheriff's Department provides municipal police services to 40 of the 88 cities in Los Angeles County. The total cost to Paramount of one deputy from the Sheriff's Department recently jumped by 80% over the previous 15 years to nearly half a million dollars a year. The largest part of the City's budget is devoted to public safety, with the major portion of that for the Sheriff's contract.



In FY23, the City achieved a one-time savings of \$7.7 million by utilizing ARPA funds to offset the total LA County Sheriff costs. These one-time savings lead to a drastic decrease in public safety expenditures of \$7.7 million and a corresponding increase in the General Fund balance for FY23, which the City spent on capital projects in FY24. The LA County Sheriff contract is \$10.0 million for FY24 and \$10.4 million for FY25.

Supplies and Services

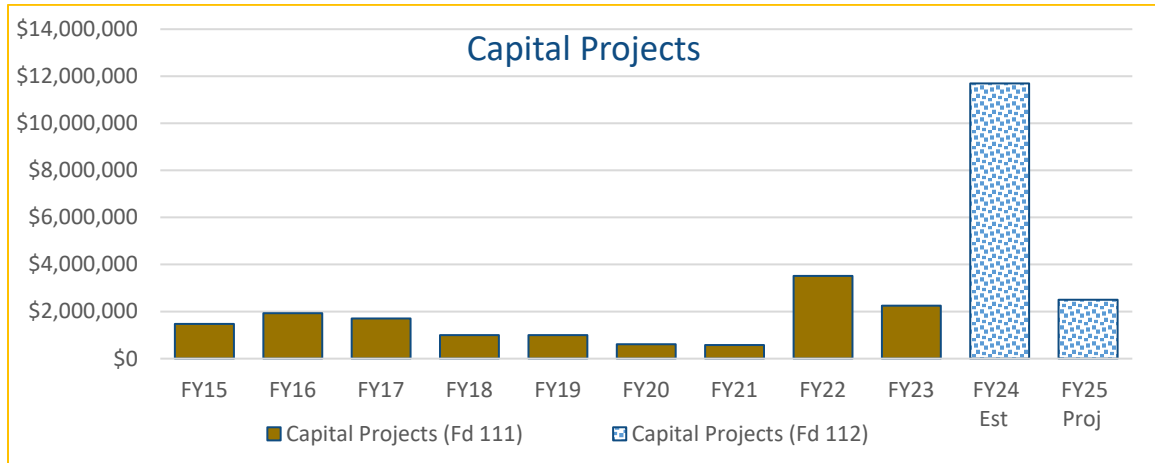
Supplies and services include purchases of consumable items that commonly have a short life span, such as office supplies, postage, small tools, and minor vehicle and office equipment. Supplies and services also include professional, technical, legal, engineering, and financial services.



Paramount has been increasing contract services and professional services thanks to the City's increased General Fund revenues. Details of these service increases can be found in the departmental budget detail pages. The utilization of contractual services allows the City to make quick financial adjustments if the economy recedes.

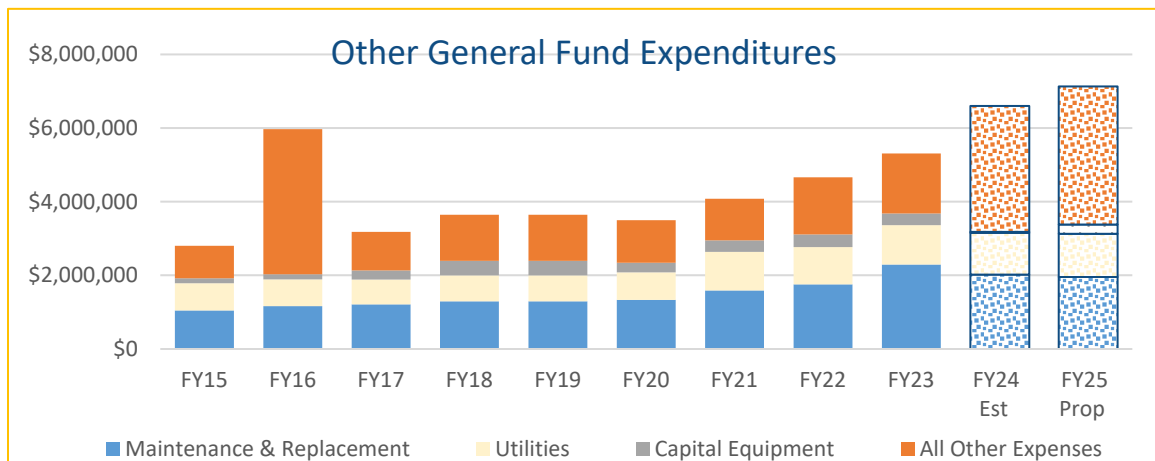
Capital Projects

Due to the passage of Measure Y, the City has increased its commitment to capital projects throughout town. Since FY22, the City has renovated and improved various city parks, bus shelters, medians, streets and sidewalks throughout the City. In FY23, the City achieved a one-time General Fund savings of \$7.7 million by utilizing ARPA funds to offset public safety expenditures. This one-time savings leads to an increase in the General Fund balance for FY23, which the City spent on FY24 capital projects.



Other General Fund Expenditures

All other expenditures include maintenance of equipment, facilities, parks, and streets. Capital outlay includes major purchases of computer equipment, vehicles, general office equipment, and furniture. Paramount is increasing maintenance & replacement equipment expenditures to meet the City's vision/mission statement goal of developing and maintaining City-owned infrastructure, parks, facilities, and amenities that enhance quality of life and attractiveness of the community. This chart also include utility expenses, rent/lease, economic development programs, community program/funding, and debt service.

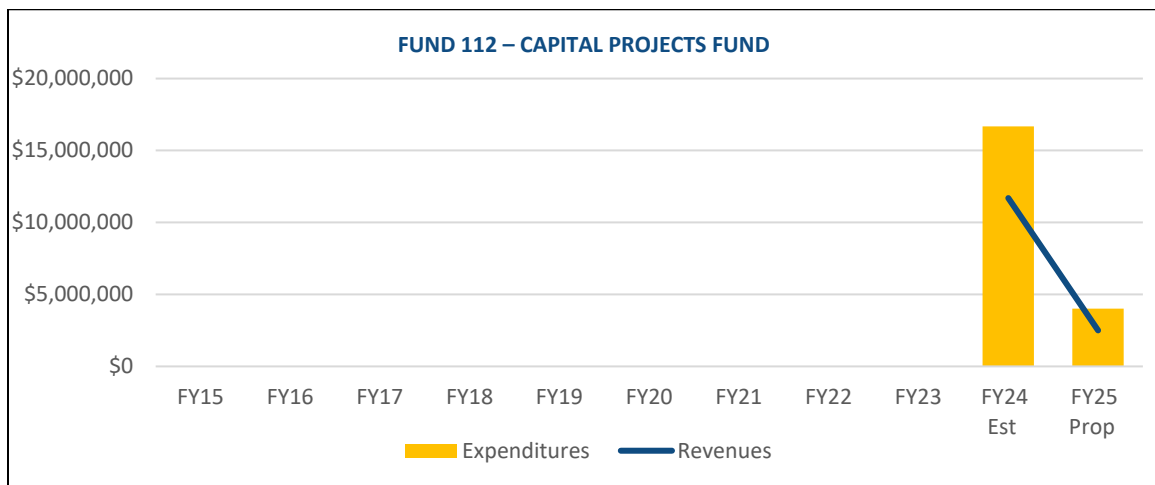


SUMMARY OF OTHER FUNDS

Special Revenue Funds are used to account for, and report the proceeds of, specific revenue sources that are restricted or committed to expenditure for specific purposes, other than debt service or capital projects. Propriety Funds are used to account for a government's ongoing organizations and activities that are similar to businesses in the private sector. Paramount Proprietary Funds include the Equipment Replacement Fund and Paramount Municipal Water Fund. The summary of other funds highlights significant funds and not all funds.

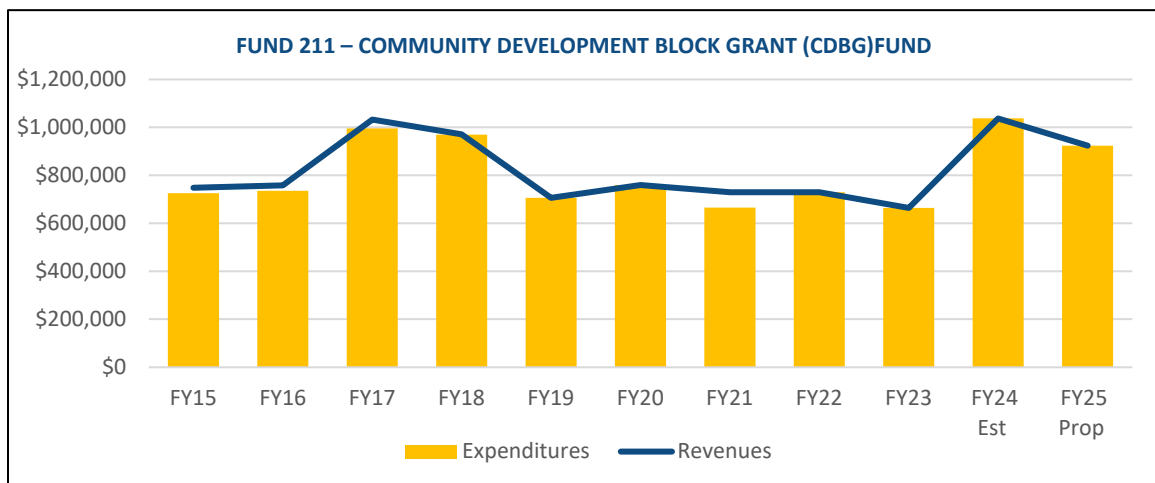
FUND 112 – CAPITAL PROJECTS FUND

This fund was created to better manage General Fund Capital Projects.



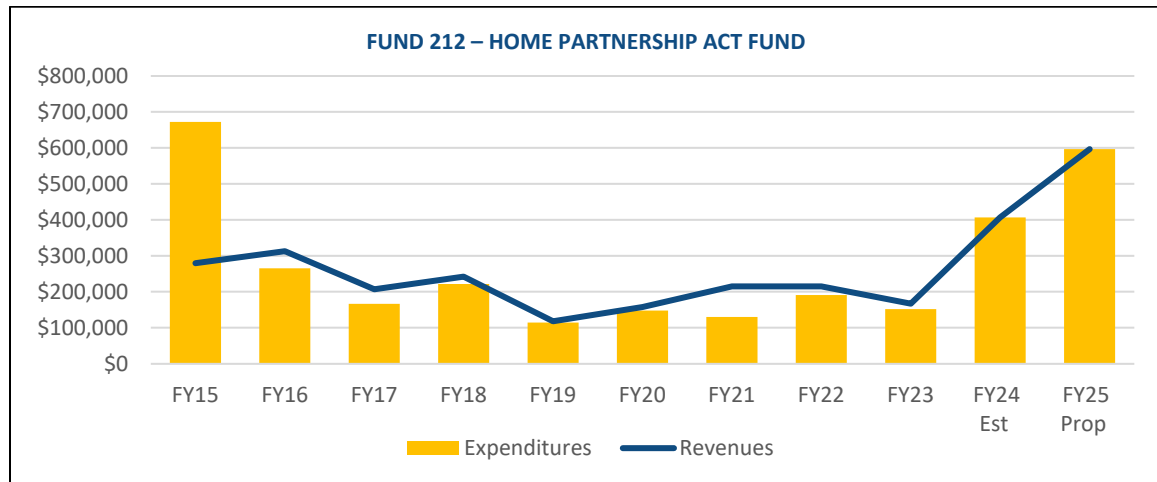
FUND 211 – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

This fund accounts for restricted revenues received under the Housing and Community Development Act through the federal Department of Housing and Urban Development.

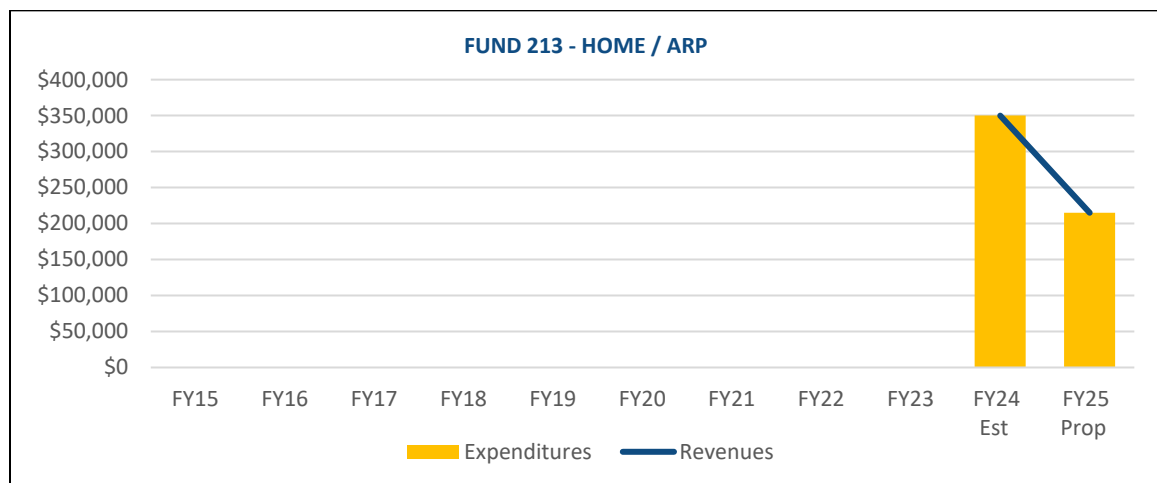


FUND 212 – HOME PARTNERSHIP ACT FUND

This fund accounts for restricted revenues received under the HOME Investments Partnership Act through the Department of Housing and Urban Development.

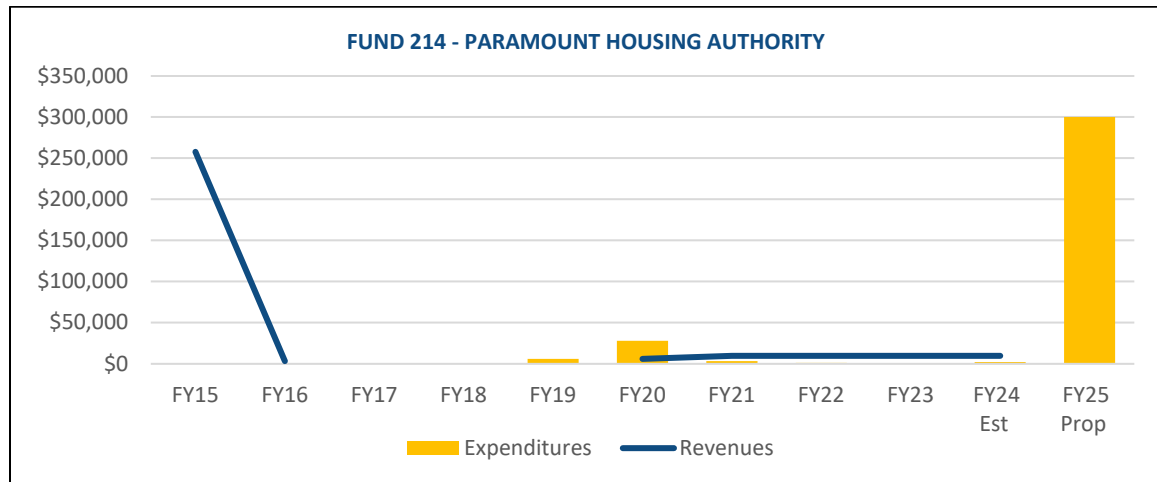
**FUND 213 - HOME / ARP**

This fund accounts for restricted revenues received under the HOME Investments Partnership Act through the Department of Housing and Urban Development.



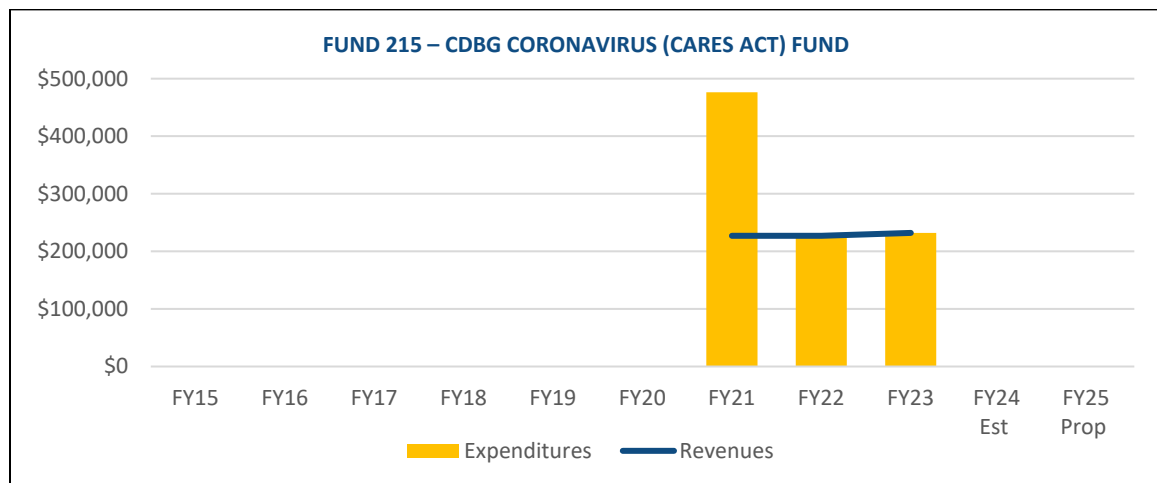
FUND 214 - PARAMOUNT HOUSING AUTHORITY

This fund accounts for restricted revenues received under the HOME Investments Partnership Act through the Department of Housing and Urban Development.



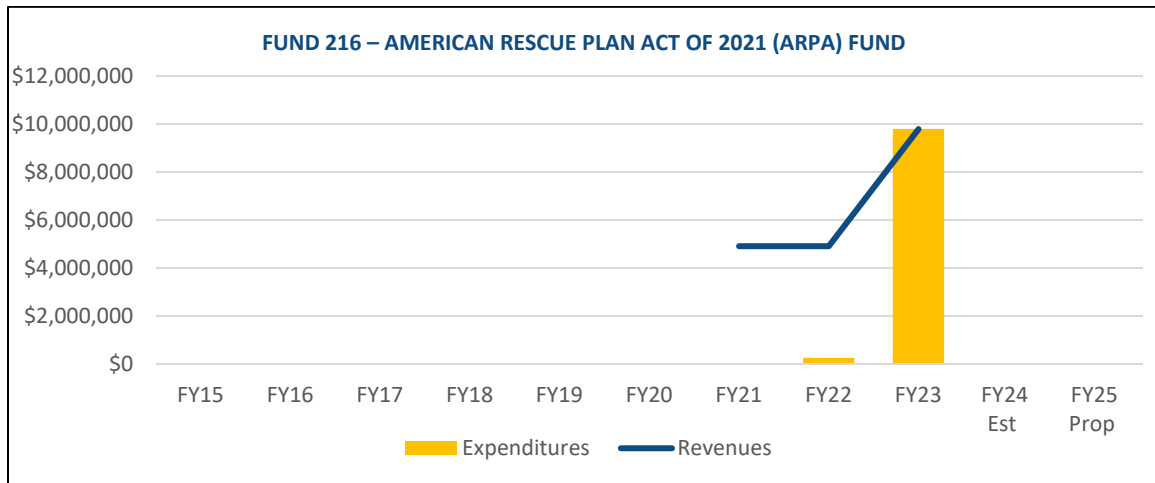
FUND 215 – CDBG CORONAVIRUS (CARES ACT) FUND

This fund accounts for restricted revenues received through the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) of 2020 to be used to respond to the COVID-19 pandemic.



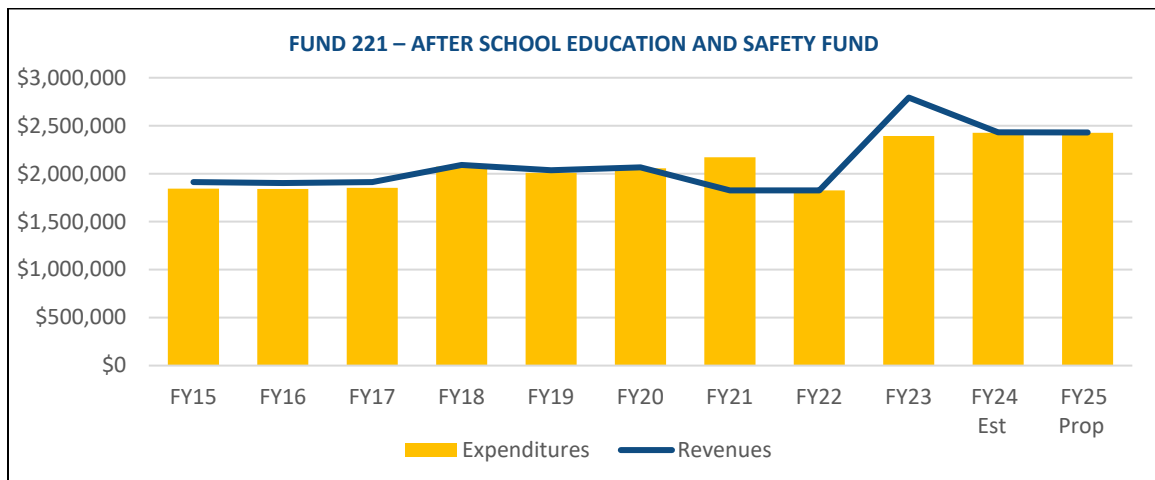
FUND 216 – AMERICAN RESCUE PLAN ACT OF 2021 (ARPA) FUND

This fund accounts for funds received through the American Rescue Plan Act of 2021. Eligible uses include COVID-19 expenditures or negative economic impacts of COVID-19, including assistance to small businesses, households, and hard-hit industries, as well as economic recovery, premium pay for essential workers, and investments in water, sewer, and broadband infrastructure.



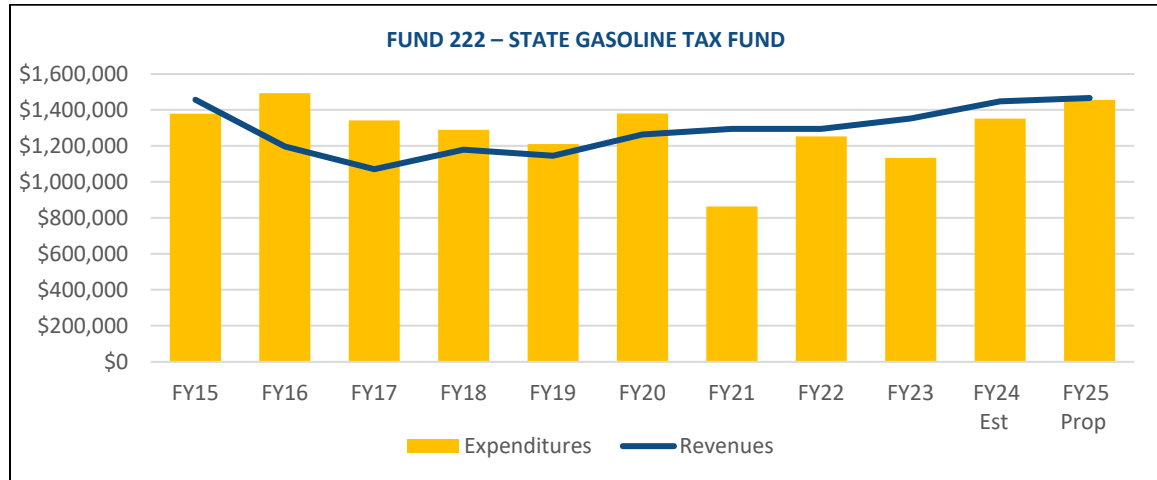
FUND 221 – AFTER SCHOOL EDUCATION AND SAFETY FUND (ASEAS)

This fund accounts for restricted revenues received to be used in the establishment of local after school education enrichment programs.



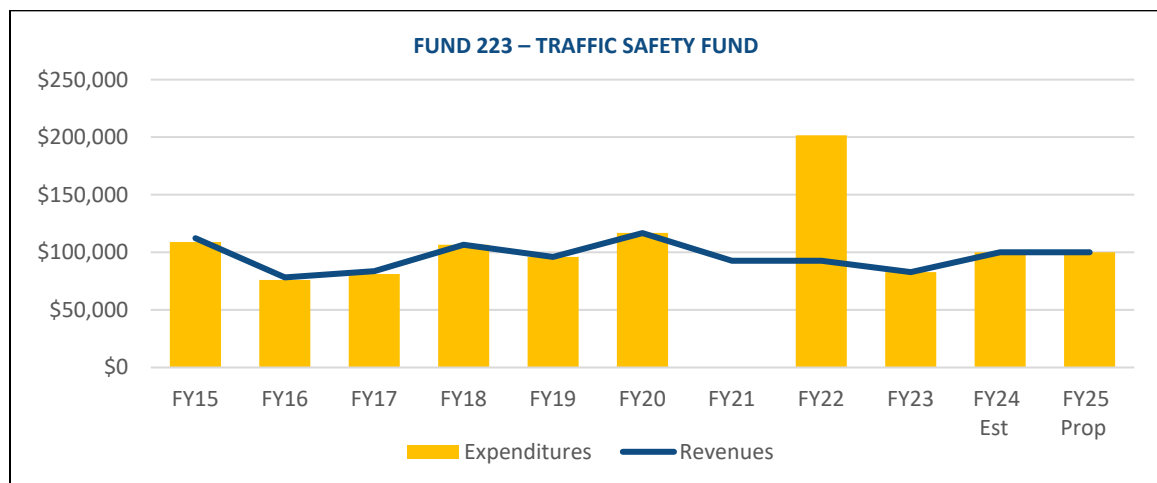
FUND 222 – STATE GASOLINE TAX FUND

This fund accounts for restricted revenues received from the State of California to be used for street maintenance, right-of-way acquisition, and street construction.



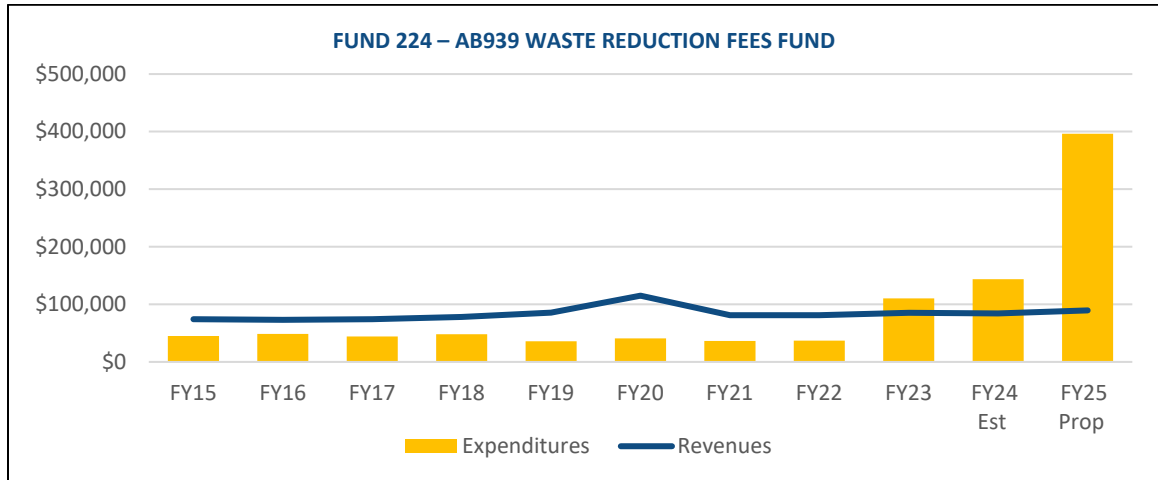
FUND 223 – TRAFFIC SAFETY FUND

This fund accounts for restricted revenues received from traffic fines to be used for traffic safety purposes.



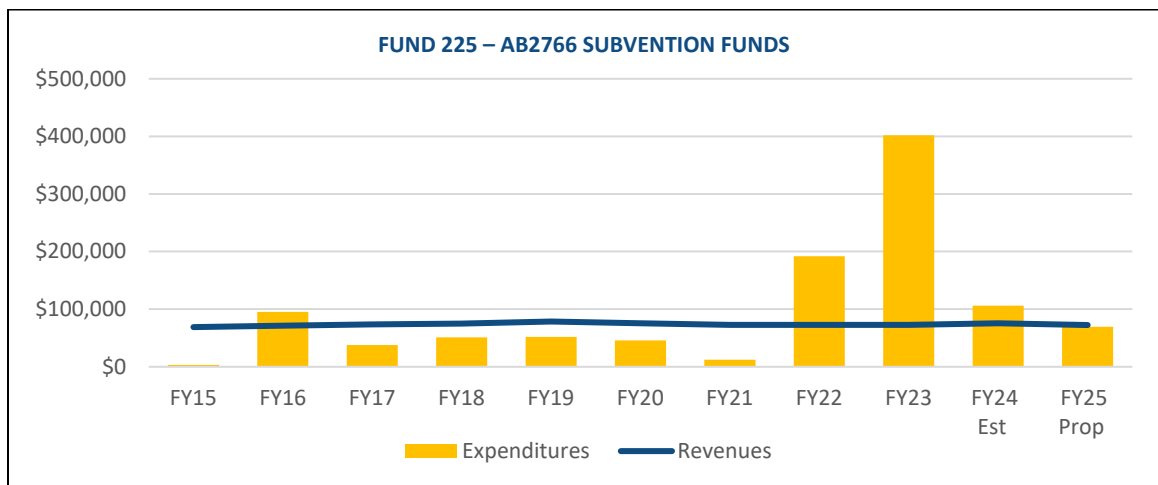
FUND 224 – AB939 WASTE REDUCTION FEES FUND

This fund accounts for restricted revenue received through charges collected on refuse bills for the implementation of programs to reduce the flow of refuse going to landfills. Starting with FY23 the budget increased for the Residential Food Waste Program Subsidy and the new Climate Action Plan program.



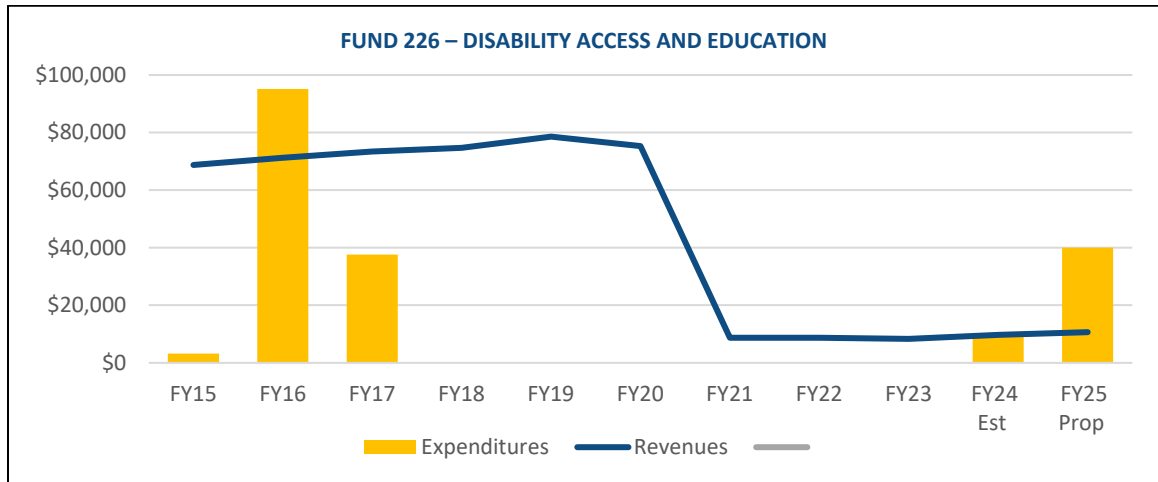
FUND 225 – AB2766 SUBVENTION FUNDS (AQMD)

This fund accounts for restricted revenues received through the South Coast Air Quality Management District to be used to reduce air pollution from motor vehicles and for costs associated with the implementation of the California Clean Air Act of 1988. In FY23, the City installed EV charging units at various City park locations.



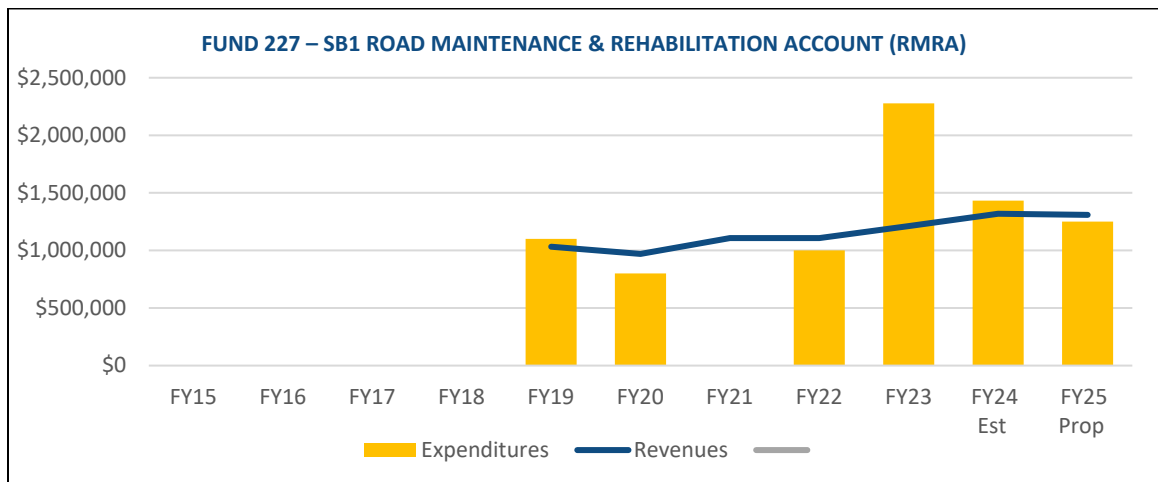
FUND 226 – DISABILITY ACCESS AND EDUCATION

This fund accounts for restricted revenues received by requiring a \$1 tax for any application for a local business license or equivalent license or permit. This revenue will be used to fund the expanded Certified Access Specialist Program required by this bill.



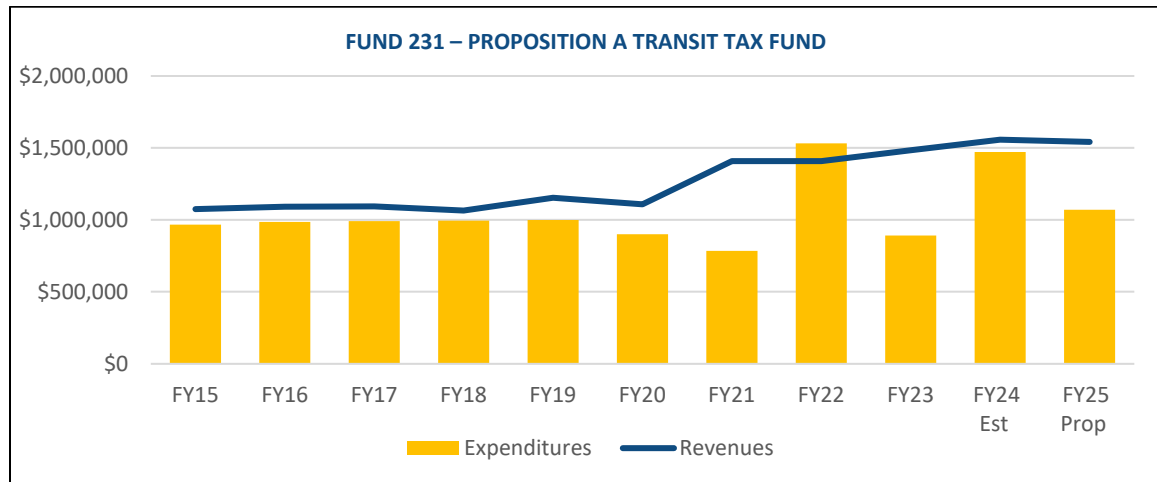
FUND 227 – SB1 ROAD MAINTENANCE & REHABILITATION ACCOUNT (RMRA)

This fund accounts for restricted revenues received through the State of California to be used for road and street maintenance and rehabilitation. In FY23, the City spent approximately \$2.2 million on the Neighborhood Street Resurfacing project. FY24 and FY25 are at \$1 million levels.



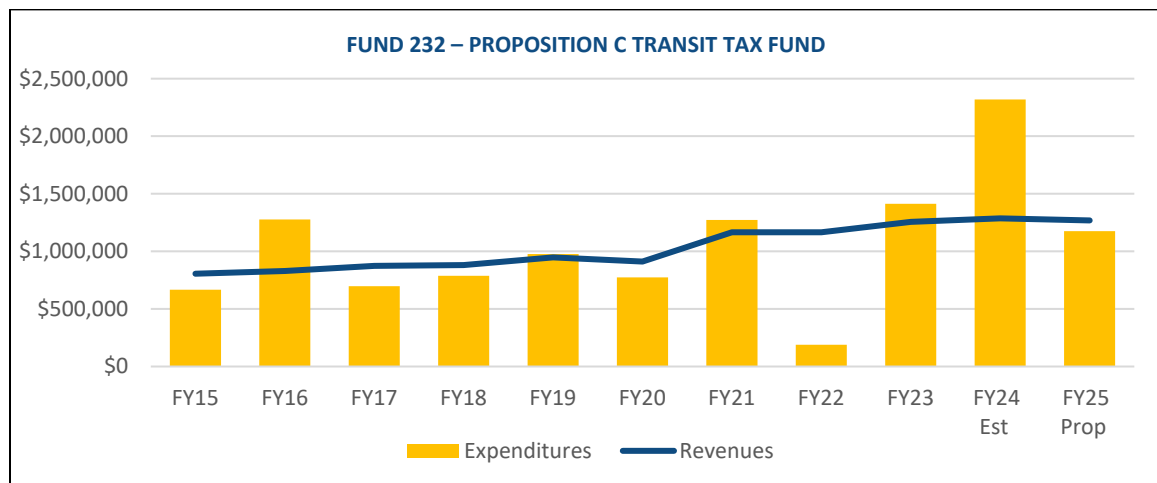
FUND 231 – PROPOSITION A TRANSIT TAX FUND

This fund accounts for restricted revenues received through the Los Angeles County Metropolitan Transportation Authority to be used to provide transportation services.



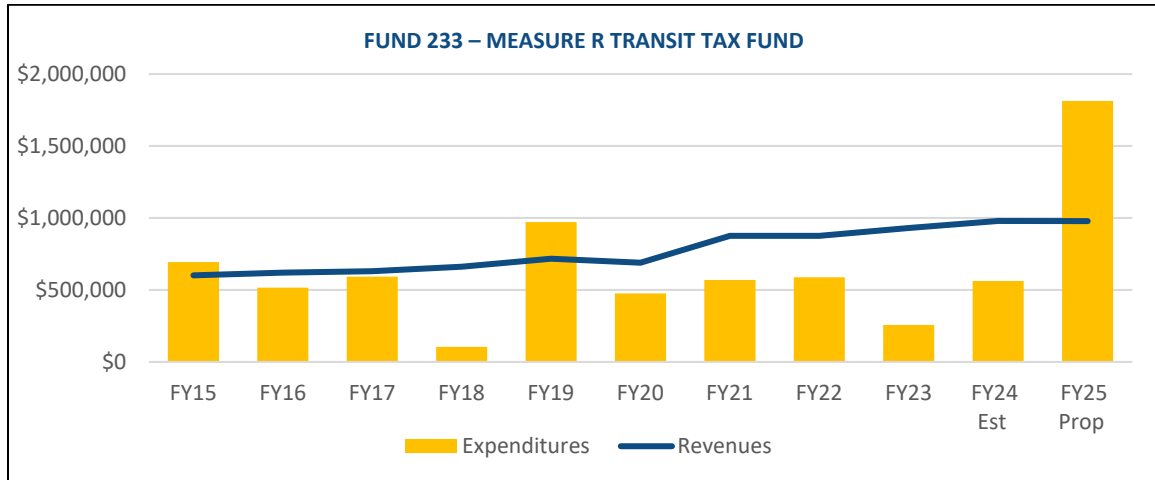
FUND 232 – PROPOSITION C TRANSIT TAX FUND

This fund accounts for restricted revenues received through the Los Angeles County Metropolitan Transportation Authority to be used to provide transportation services and street repairs.



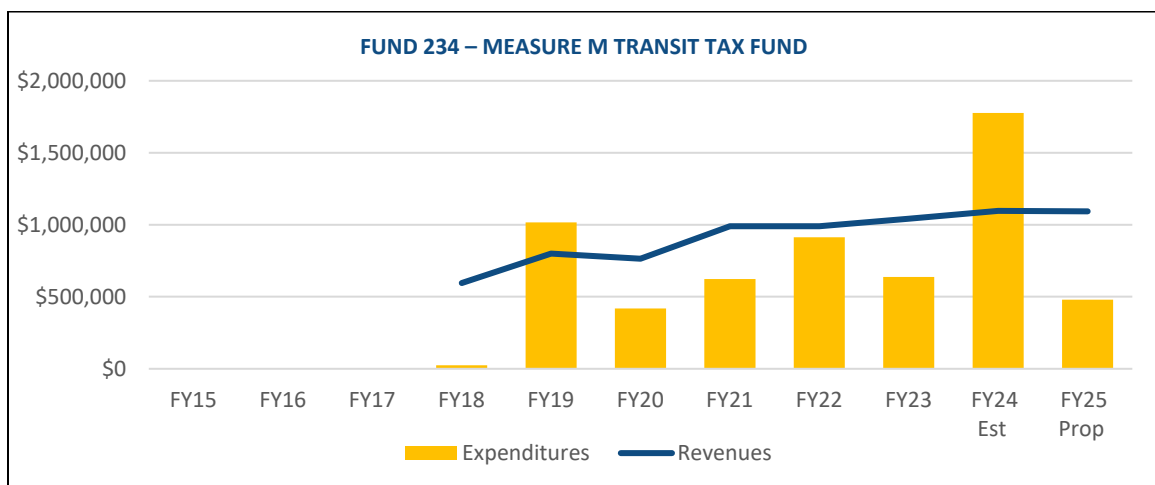
FUND 233 – MEASURE R TRANSIT TAX FUND

This fund accounts for restricted funds received through the Los Angeles County Metropolitan Transportation Authority for transportation services and street construction, improvement, and maintenance. Measure R became effective in 2009 and is set to expire in 2039.



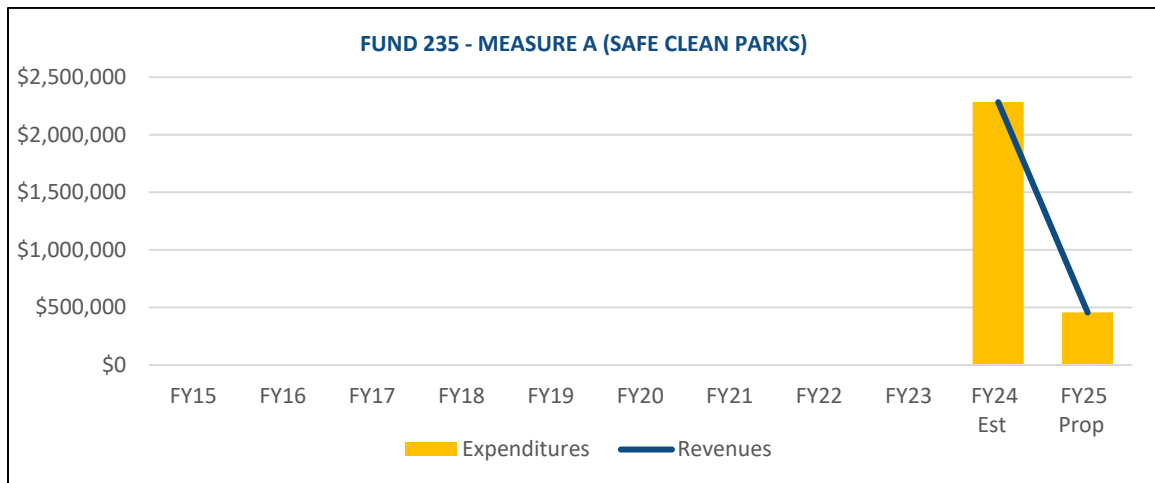
FUND 234 – MEASURE M TRANSIT TAX FUND

This fund accounts for restricted funds received through the Los Angeles County Metropolitan Transportation Authority for transportation services and street construction, improvement, and maintenance. This measure was passed by LA County voters to extend Measure R.



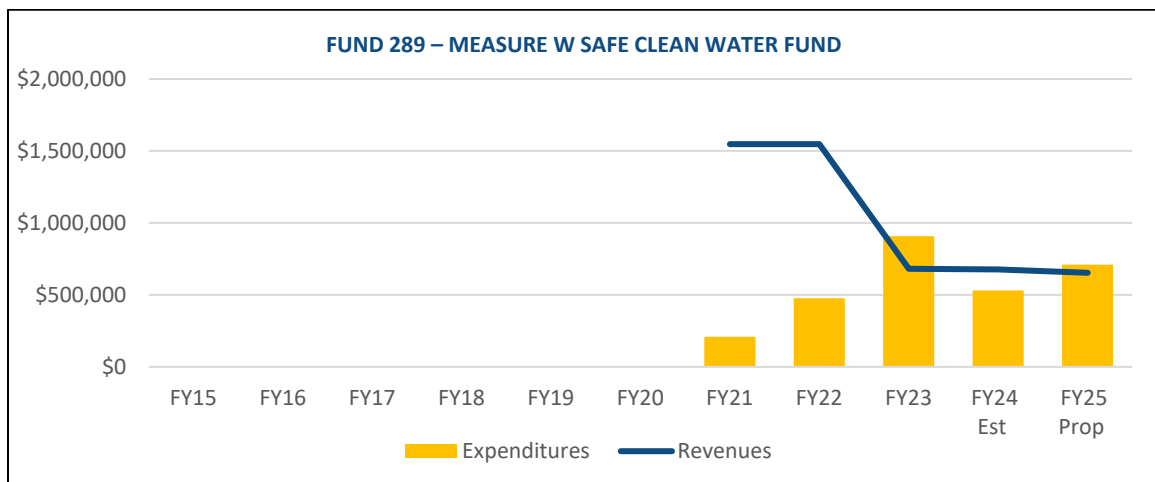
FUND 235 - MEASURE A (SAFE CLEAN PARKS)

In November 2016, voters approved the Los Angeles County Safe, Clean Neighborhood Parks and Beaches Measure. Funding through the Measure A grant program will be generated in perpetuity through the collection of a parcel tax, with an estimated total annual funding of \$96.8 million across the County. The Los Angeles County Regional Park and Open Space District (RPOSD) is responsible for implementing and administering Measure A. RPOSD provides grant awards and other support to the City of Paramount, other agencies and nonprofits throughout the County of Los Angeles.



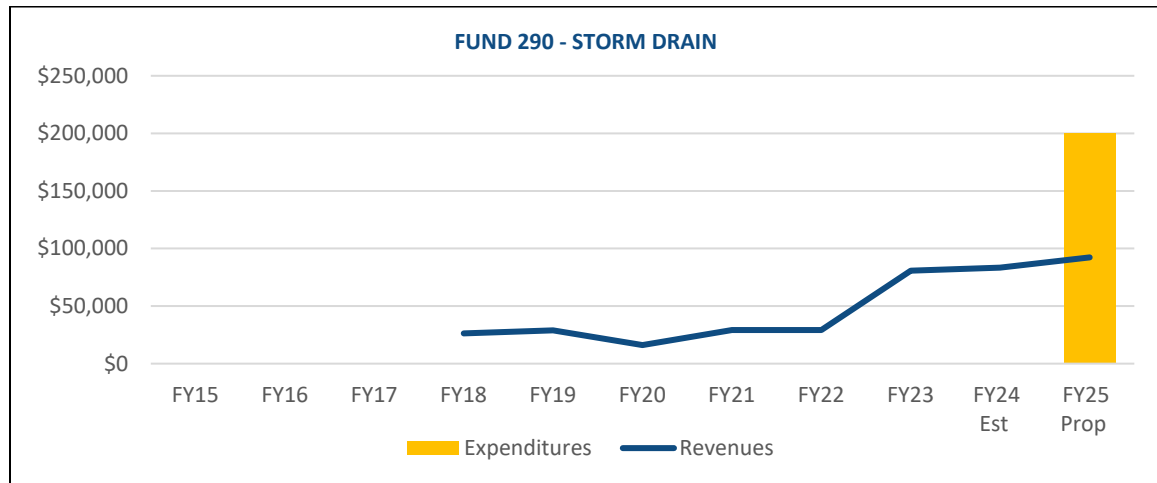
FUND 289 – MEASURE W SAFE CLEAN WATER FUND

This fund accounts for restricted funds received from the Los Angeles County special parcel tax for modernizing the water system to better protect the public health and the environment and maximize a cleaner, locally controlled water supply.

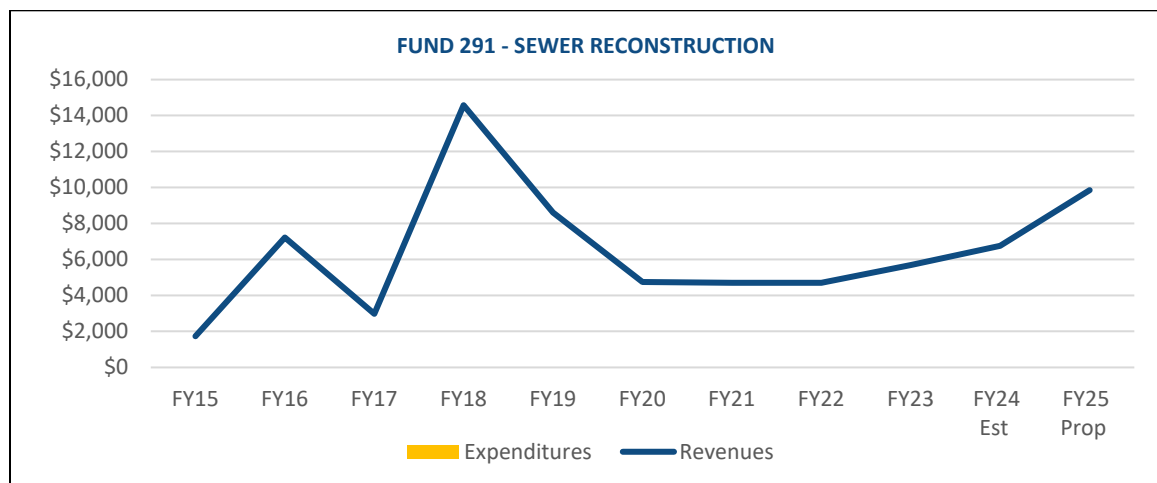


FUND 290 - STORM DRAIN

This fund accounts for fees committed to be used for a storm drain master plan.

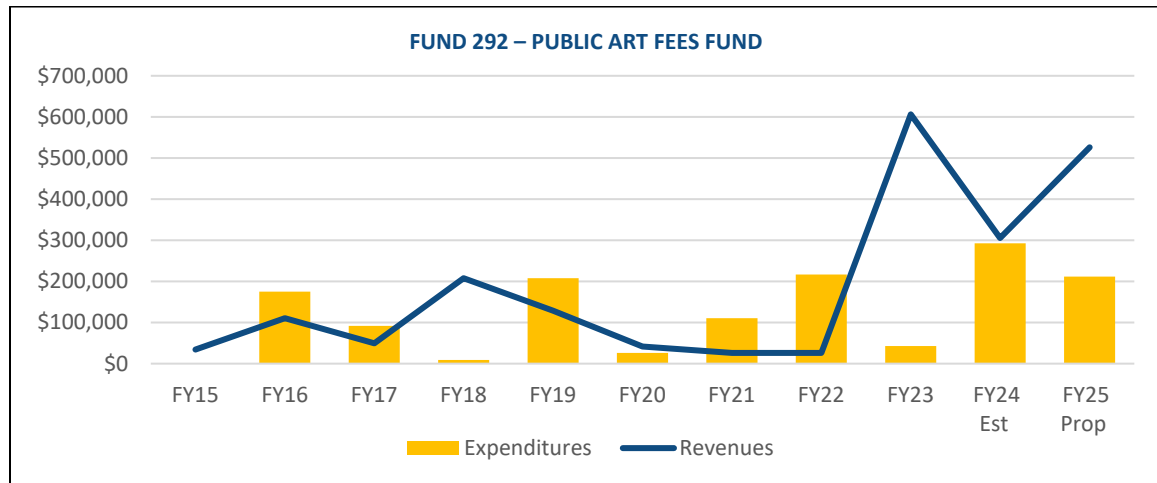
**FUND 291 - SEWER RECONSTRUCTION**

This fund accounts for restricted revenues from charges collected on construction permits to be used for the reconstruction of sewers.



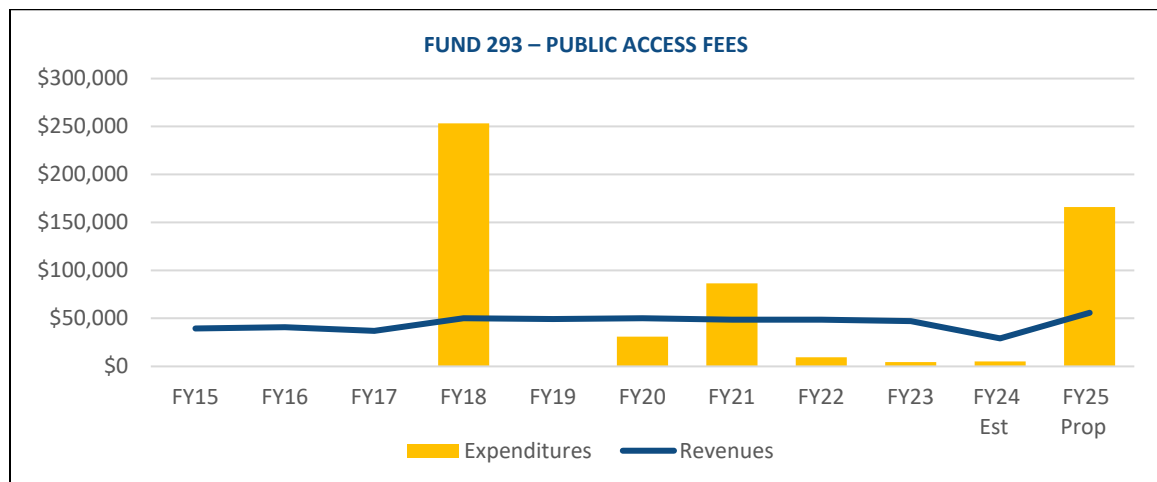
FUND 292 – PUBLIC ART FEES FUND

This fund accounts for fees committed for the acquisition and maintenance of public art.



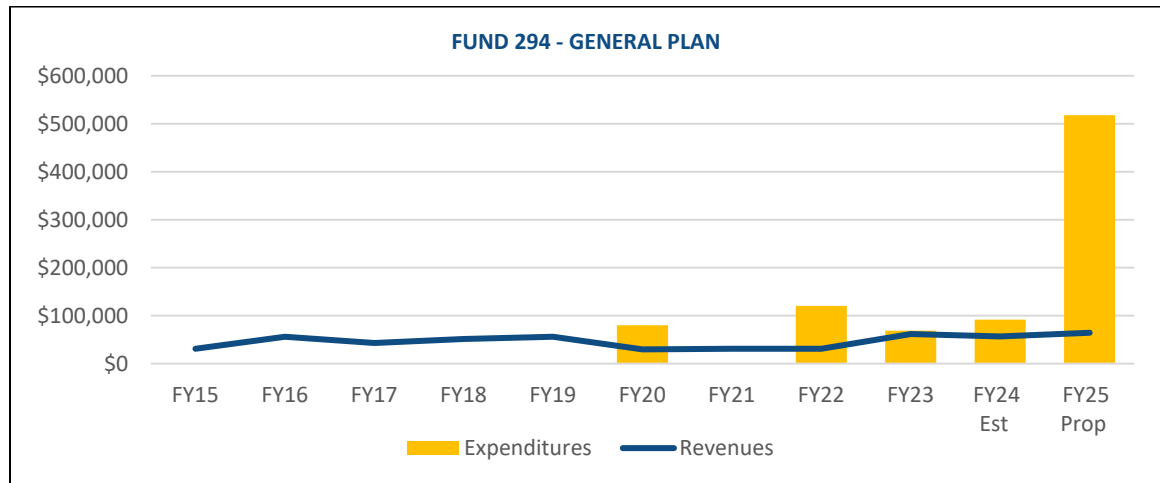
FUND 293 – PUBLIC ACCESS FEES

To account for fees restricted for the construction of public access facilities.

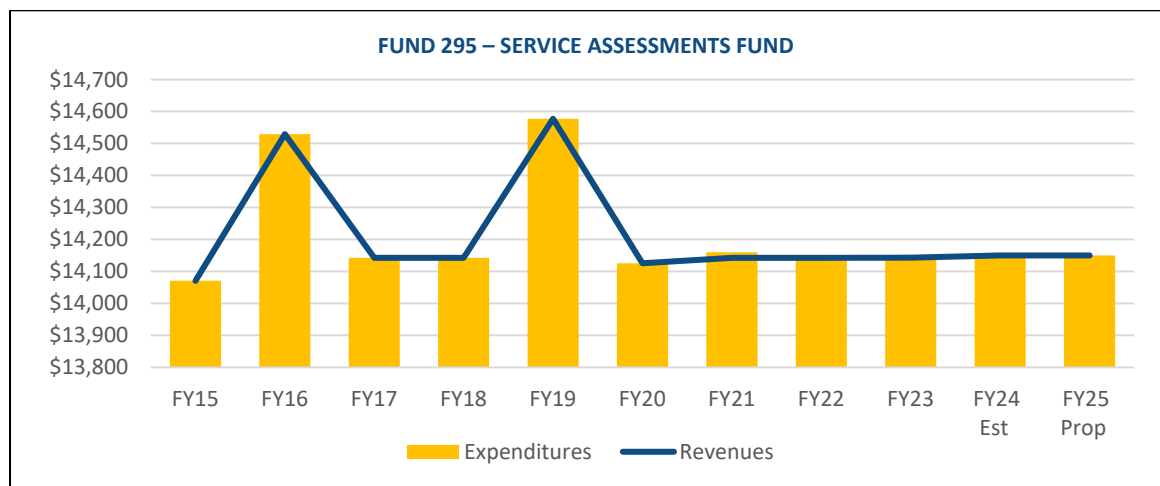


FUND 294 - GENERAL PLAN

This fund accounts for fees committed to be used for a general plan update master plan.

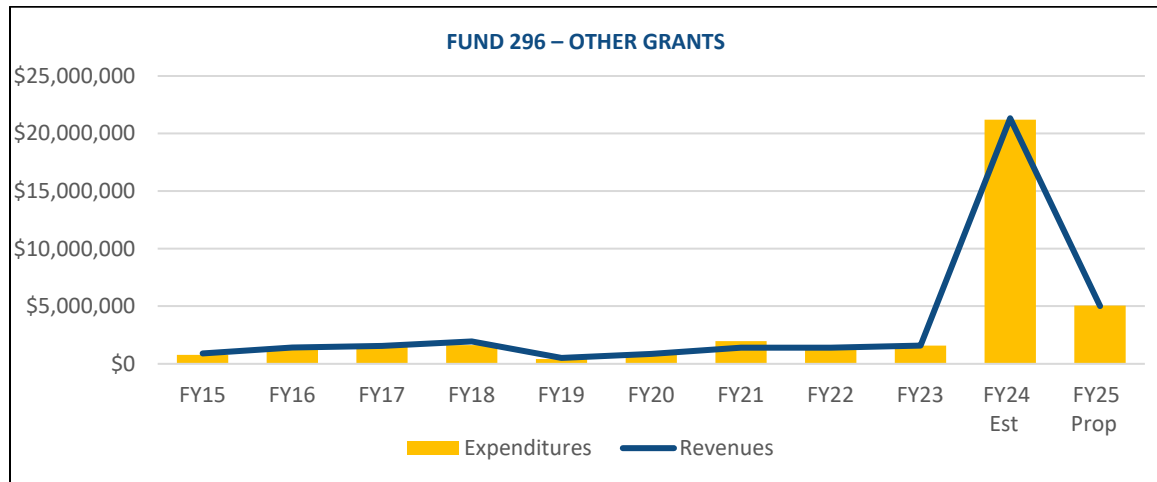
**FUND 295 – SERVICE ASSESSMENTS FUND**

This fund accounts for committed revenues received from services provided to private properties through service assessments.



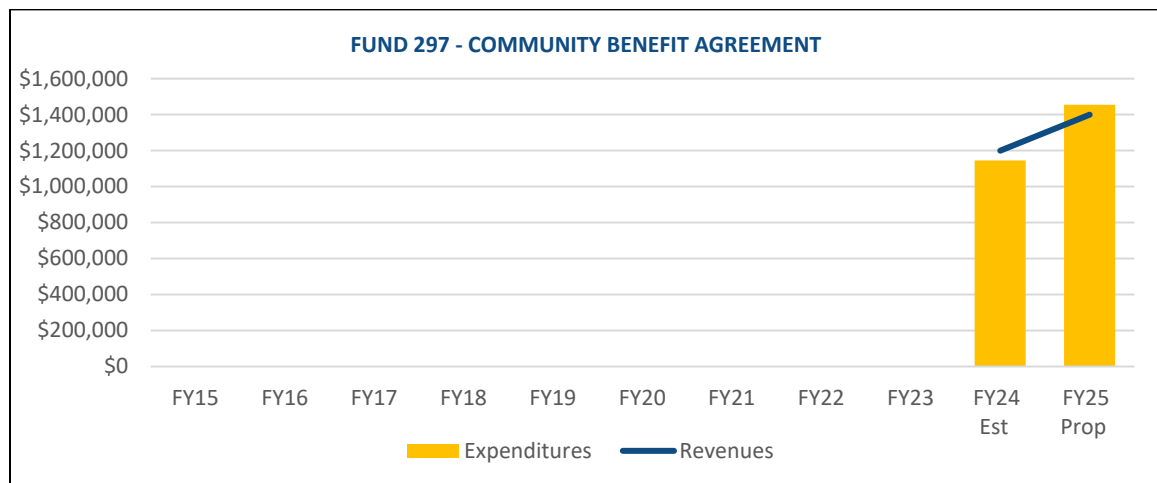
FUND 296 – OTHER GRANTS

This fund accounts for the numerous grants the City receives from the county, state, and federal government.



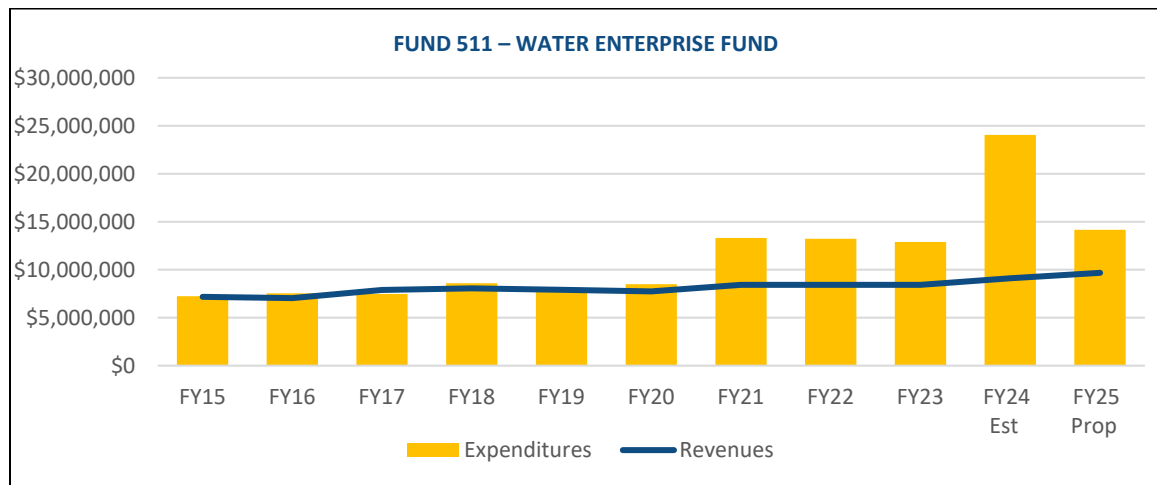
FUND 297 - COMMUNITY BENEFIT AGREEMENT

This fund accounts for the annual contribution from World Energy, which will be used for projects related to the City's Climate Action Plan, children and youth programs, civic programs, tree maintenance and other programs administered by the City.

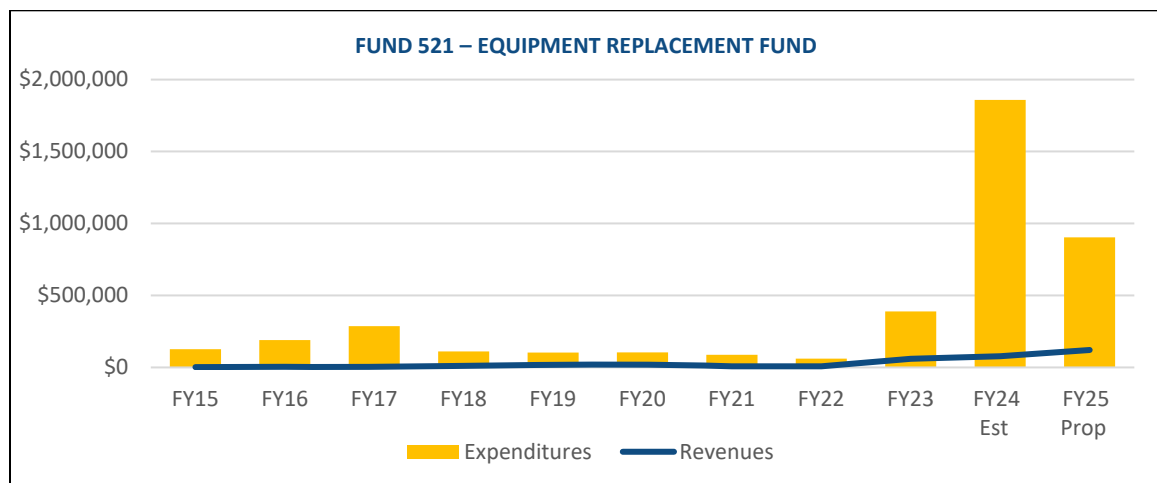


FUND 511 – PARAMOUNT WATER ENTERPRISE

This fund accounts for the operations of the City's potable water delivery services.

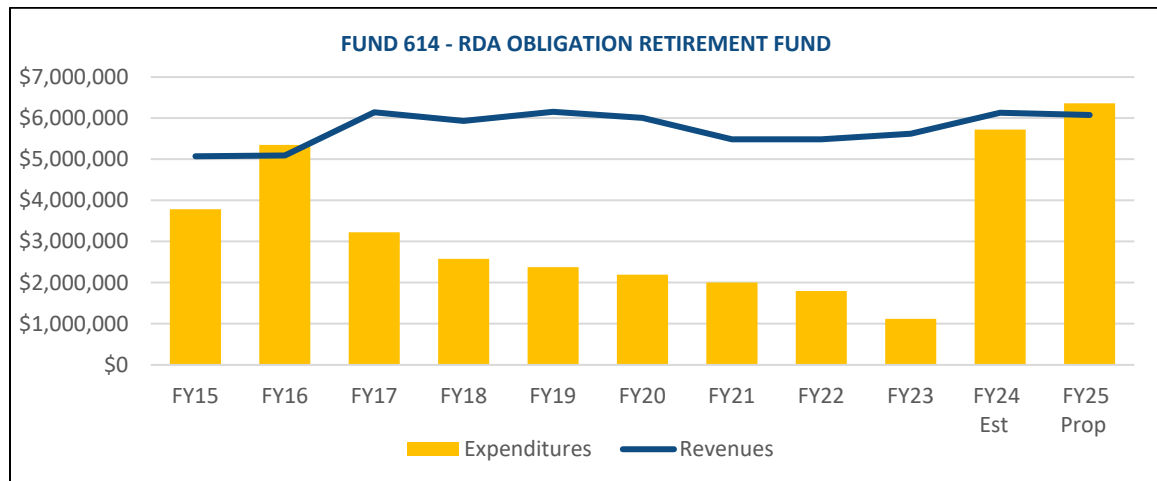
**FUND 521 – EQUIPMENT REPLACEMENT FUND**

This fund accounts for the timely replacement of vehicles and major equipment used by general government departments on a regular basis.



FUND 614 - RDA OBLIGATION RETIREMENT FUND

This fund accounts for the activities of the Successor Agency for the Paramount Redevelopment Agency, which is responsible for the winding down of the fiscal affairs of the former Agency. This entails payment of approved enforceable obligations that include outstanding redevelopment bond issues.



DEBT OBLIGATIONS

State statutes limit the amount of general obligation debt a governmental entity may issue to 15 percent of its total assessed valuation. The current debt limitation for the City is \$177.9M based on the assessed value of all real and personal property of the City. In November 2021, the City took advantage of the favorable market rate by issuing a \$17.4M Pension Obligation Bond (POB) to refinance and pay off the unfunded actuarial liability (UAL) to CalPERS. The estimated savings to the General Fund are \$479,000 in FY24 and \$4.7M over the next eight years.

Debt service requirements on the bonds at June 30, 2022, are as follows:			
Fiscal Year Ending June 30,	Pension Obligation Bonds		
	Principal	Interest	Total
2023	\$ 1,370,000	\$ 368,460	\$ 1,738,460
2024	1,410,000	360,719	1,770,719
2025	1,425,000	346,957	1,771,957
2026	1,445,000	327,691	1,772,691
2027	1,465,000	303,820	1,768,820
2028 - 2032	6,365,000	1,042,593	7,407,593
2033 - 2037	3,645,000	339,880	3,984,880
2038 - 2042	240,000	7,805	247,805
	<u>\$ 17,365,000</u>	<u>\$ 3,097,925</u>	<u>\$ 20,462,925</u>

BUDGET GUIDELINES AND POLICIES

The Budget serves as the City's financial plan, as well as a policy document, a communications tool, and an operations guide. Developed with an emphasis on long range planning, service delivery, and program management, a fundamental purpose of these documents is to provide a linkage between the services and projects the City intends to accomplish, and the resources committed to get the work done.

The format of the budget facilitates this linkage by clearly identifying the program purpose, key projects, and work plan goals in relation to revenue and expenditures appropriations.

BUDGET PROCESS

The Budget is based upon an in-depth analysis of actual and projected fund balances, revenues, and expenditures. Each City department prepares line-item detail for each of their activities and recommends certain service levels and program goals for the upcoming budget year. The Finance Department prepares revenue projections based upon input from other departments. The City Manager then reviews individual departmental requests, prioritizes activities based upon City Council policy, and makes certain adjustments. At the conclusion of this process, the proposed budget is prepared and is submitted to the City Council for review and approval.

The public is encouraged to participate in the budget process at the State of the City presentation, budget public hearings, the City's strategic planning workshop, and host frequent community surveys. Elected officials and City management also attend community gatherings, hoping to get the public's opinion on city services.

FISCAL YEAR BASIS

The City of Paramount operates on a fiscal year basis, beginning on July 1st and ending on June 30th of the following year. The Annual Budget provides a legal basis for expenditures and a basis for control over operations throughout the fiscal year.

When the word Fiscal Year is abbreviated, the later year will represent the two calendar years of the fiscal year. For instance, Fiscal Year 2024-25 may be truncated to FY 2024-25, FY 2025 or FY25.



BUDGET CALENDAR FISCAL YEAR 2024-2025

-
- | | |
|--|---|
| March 6 th | <ul style="list-style-type: none">• Finance sends FY 2025 budget preparation packets to the departments. |
| March 25 th | <ul style="list-style-type: none">• Departments submit completed FY 2025 budget requests to Finance along with final estimated expenditures for FY 2024. |
| March 26 th to 29 th | <ul style="list-style-type: none">• Finance reviews/prepares budget worksheets and meets with the departments.• Estimated Fiscal Year 2025 revenues completed. |
| April 15 th to 18 th | <ul style="list-style-type: none">• Finance presents FY 2025 budget requests to City Manager and other pertinent information.• City Manager holds departmental meeting.• Final FY 2024 expenditure estimates are also reviewed. |
| April 29 th | <ul style="list-style-type: none">• City Manager has budget information ready for the Council. |
| May 7 th | <ul style="list-style-type: none">• Agenda report due to the City Clerk team. |
| May 21 st | <ul style="list-style-type: none">• Budget Workshop (non-regular meeting) – Finance presents the Proposed FY 2025 Budget with Department Presentations |
| May 28 th | <ul style="list-style-type: none">• Agenda report due to the City Clerk Team. |
| June 11 th | <ul style="list-style-type: none">• Finance presents Proposed FY 2025 Budget that includes the City Council changes and recommendations.• City Council adopts the FY 2025 Budget. |
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ACCOUNTING STRUCTURE

In accordance with the Government Accounting Standards Board (GASB) Statement 34, funds are grouped into 3 classifications and 11 different fund types. Governmental Funds are used to account for tax-supported (governmental) activities. Proprietary funds are used to account for business-type activities (such as activities supported, at least in part, by fees or charges). Fiduciary funds are used to account for resources held by an agency as a trustee or custodial capacity for outside parties. These resources cannot be used to support the agency's own programs and must meet the fiduciary activities criteria.

- a. Governmental Funds (emphasizing major funds)
 - (1) General Fund
 - (2) Special revenue funds
 - (3) Capital projects funds
 - (4) Debt service funds
 - (5) Permanent funds
- b. Proprietary Funds
 - (6) Enterprise funds (emphasizing major funds)
 - (7) Internal service funds
- c. Fiduciary Funds and similar component units
 - (8) Pension (and other employee benefit) trust funds
 - (9) Investment trust funds
 - (10) Private-purpose trust funds
 - (11) Agency funds

BASIS OF ACCOUNTING

Governmental funds include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. For the Annual Comprehensive Financial Report, these funds are accounted for using the modified accrual basis of accounting. Agency funds are also accounted for using the modified accrual basis. Proprietary funds include Enterprise Funds and Internal Service Funds. These funds are accounted for using the full accrual basis of accounting.

The budgetary process is based on accounting for certain transactions on a basis other than generally accepted accounting principles (GAAP basis). The major difference between the budgetary basis and GAAP basis is that year end encumbrances are recognized as the equivalent of expenditures on the budgetary basis in governmental funds, while encumbered amounts are not recognized as expenditures on the GAAP basis.

BALANCED BUDGET

The budget for the General Fund will be structurally balanced for the fiscal year. A structurally unbalanced budget will include an explanation and describe the expected approach and time frame for achieving structural balance within the context of official revenue and expenditure projections. It is not a violation of this policy to have a planned use of funds available to fund one-time items, including capital, equipment, land or transitional costs for operations (starting up or termination of a service element). It is also not a violation of this policy to use funds previously set aside to mitigate temporarily higher costs or lower revenues.

REVENUES

The City will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations on revenue generation. The City will estimate revenues using an objective, analytical process; in the case of uncertainty, conservative projections will be utilized. The use of qualified professionals to project revenues is encouraged.

The City will fund all current expenditures from current revenues and available fund balance, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.

The City will identify basic tax-provided services and will establish user fees and charges for services provided in excess of basic services. Development process costs and related administrative expenses will be offset by development fees. Water rates should be adjusted to fully cover the costs of all water operations.

City staff will provide periodic reports to the City Council which compare and analyze year-to-date actual revenues and expenditures to budget.

BUDGET APPROPRIATIONS

Appropriations are the amounts approved for expenditure by the City Council with the adoption of the annual budget and subsequent budget amendments which are brought to the Council for their approval. The City Council adopts by resolution a budget which appropriates city funds for operating expenditures and capital improvement projects within a fiscal year.

Budget appropriations also include approval of staffing of full-time staffing levels. Requests for new and/or additional positions will only be considered during the City's annual budget process and may be considered during the Mid-Year report. New positions and/or upgraded positions approved as part of the budgetary process shall be reviewed to determine the appropriateness of the assigned classification and/or salary structure.

While City Council approval is not required for the revenue projections within the budget, accuracy and integrity of staffs' revenue projections is essential in the City Council's budget appropriation decisions.

BUDGETARY MONITORING AND CONTROL

Budgetary control is maintained through monthly expenditure reports. The detailed monthly reports are reviewed by the Finance Director and each Department Director. A mid-year budget review process is completed each January and submitted to the Council for review and approval in February.

Appropriations are presented in the budget by fund, department, program, and object categories. The object categories available are: 1) Salaries and Benefits; 2) Maintenance and Operations; 3) Capital Outlay; 4) Debt Service; 5) Internal Services; and 6) Transfers. Expenditures must be charged to the most appropriate account.

The level of budgetary control over appropriation is at the activity level. The City Manager may transfer appropriations within an activity, and he may transfer appropriations within a fund without City Council approval, provided the total appropriation at the activity level and the fund level does not change. Budgetary changes, including supplemental appropriations or appropriation reductions, may be made by the City Council during the fiscal year or at a midyear budget review.

The Department Director has the authority to spend within their departmental budget and fund. Expenditures may not exceed budgeted appropriations at the activity level. Expenditures may exceed budget appropriations in one program, as long as total expenditures do not exceed that activity and fund budget appropriations. Departments must adhere to all other purchasing policies and procedures within the City and be in accordance with all federal and state requirements.

The City categorizes departments/divisions within these six activities:

ACFR Reporting Activities	Budgetary Departments
General Government	Council & Commissions City Manager/City Clerk Administrative Services Finance
Community Development	Planning
Public Safety	Public Safety
Community Services	Community Services
Public Works	Public Works Capital Improvement Project
Interest and Fiscal Charges	Debt Service

BUDGET AMENDMENTS

The budget as adopted by the City Council can be amended during the fiscal year. The need to amend or adjust the budget typically arises in response to unforeseen circumstances or events. All requests must include discussions of the fiscal impact and require City Council approval for additional appropriations.

CAPITAL OUTLAYS, CAPITAL PROJECTS AND CAPITAL ASSETS

For budgeting purposes, **Capital Outlays** are expenditures to acquire, replace or upgrade assets used in the daily operations of city services. Capital outlays are generally one-time expenses purchased within one fiscal year, have a lifespan of 5-10 years, and used daily by staff. Computer equipment and vehicles are two examples of capital outlay. Capital outlays are typically considered part of the operating budget.

For budgeting purposes, a **Capital Project** is a project that helps maintain or improve the City's infrastructure. A capital project is large in scale, high-cost, and requires considerable planning relative to other expenditures. Typically, a capital project has the following characteristics:

- New construction, expansion, renovation, or replacement project for an existing facility or facilities. Project costs can include the cost of land, engineering, architectural planning, and contract services needed to complete the project.
- Purchase of major equipment (assets) costing \$50,000 or more with a useful life of at least 10 years.
- Major maintenance or rehabilitation project for existing facilities with a cost of \$50,000 or more and an economic life of at least 10 years.
- Fine Arts costing \$5,000 or more will be included in the CIP Budget.

Capital projects are presented in its own section of the budget, which identifies the project number and brief description, its funding sources, project start and completion dates. Since capital projects may have multiple funding sources, a summary by fund allows the city to identify its fiscal impact to the budget.

For accounting purposes and reporting in the ACFR, **Capital Assets** are land, land improvements, buildings and improvements, fine art, computer equipment, vehicles, other equipment, and right-to-use assets that are reported in the Government-Wide Financial Statements. In accordance with the provisions of GAAP, infrastructure assets related to governmental activities are reflected in the basic financial statements. Capital assets are defined by the City as fine art, computer equipment, vehicles, other equipment and intangible assets (i.e., software) with an initial individual cost of more than \$5,000;

and land, land improvements, buildings and improvements, and infrastructure with costs of more than \$50,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated or annexed capital assets are recorded at estimated acquisition value at the date of donation or annexation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Depreciation is recorded in the Government-wide Financial Statements on a straight-line basis over the useful life of the assets as follows on the next page:

Land Improvements.....	20 years
Buildings and Improvements.....	10 - 50 years
Fine Art.....	20 years
Computer Equipment	5 years
Vehicles	6 - 7 years
Other Equipment.....	3 - 20 years
Infrastructure	15 - 100 years
Right to use assets.....	Lesser of lease term or useful life

LONG TERM FINANCIAL PLAN

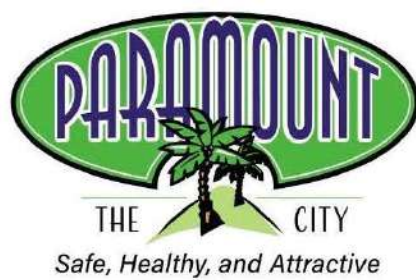
The City Manager will prepare and periodically update a high-level financial plan for the City. The plan will outline general approaches the City should follow over the long-term to maintain and increase the ability of the City to provide services through maintaining and increasing revenues, growing the City's economy for the purpose of revenue generation, and controlling and managing the cost of services and the method of delivery of services. This plan will identify and discuss unfunded liabilities and other deferred costs such as maintenance. A plan or options will be identified to address them. This plan is a focused approach to long-term finances and to enhancing the economic strength of the City to generate more revenues and resources for services. The plan may be integrated into an overall set of goals and strategies for the City.

The City developed its first long-term financial plan in March 2023. Projections were made extending out ten years beyond the current budget for all major funds. The FY25 budget was developed on the foundation of the preliminary long term financial plan, however more analysis and recommendations are needed prior to review by the City Council.

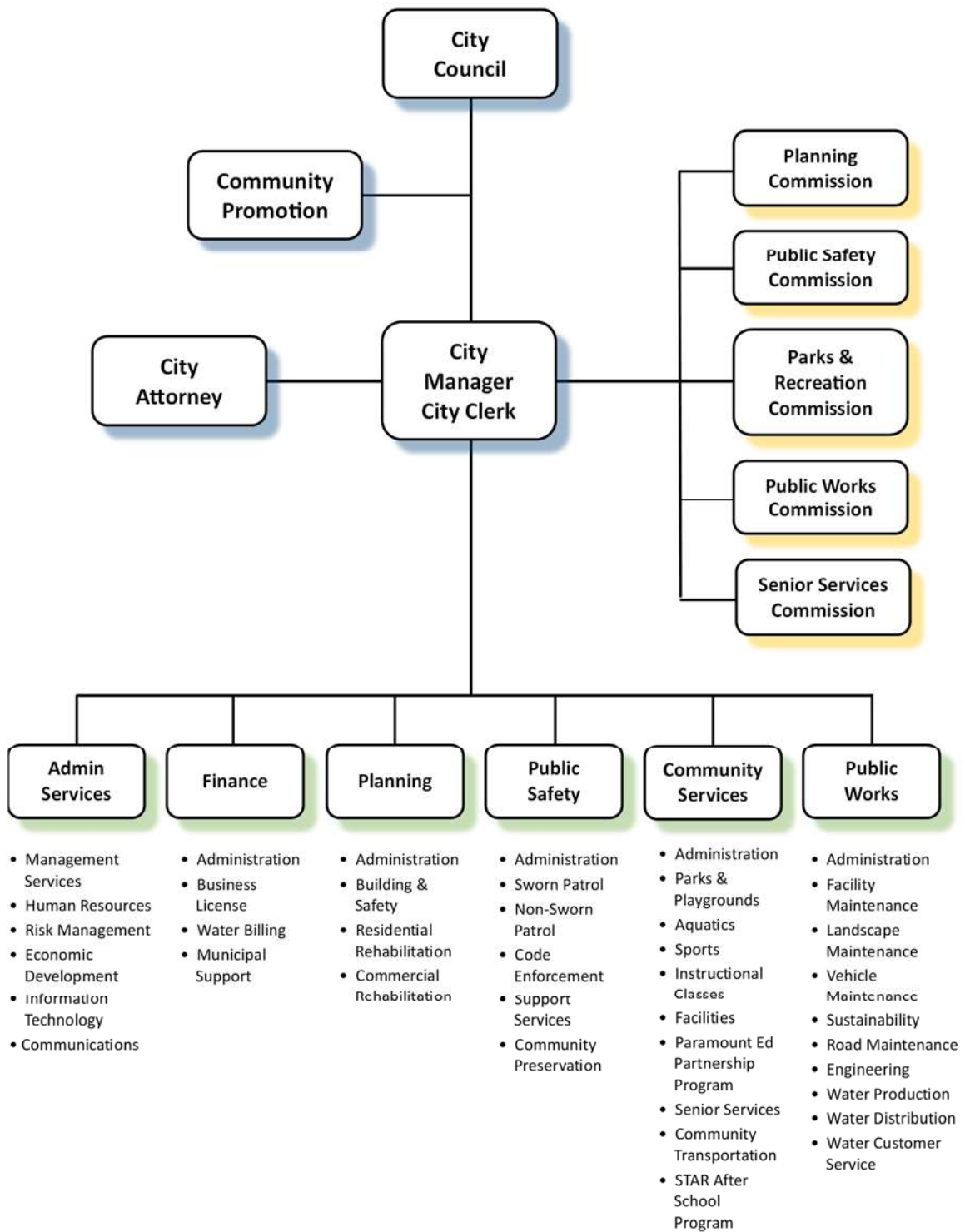
ADOPTED FINANCIAL POLICIES

The following comprehensive financial policies were adopted by the City Council. They are included in the Appendix of this budget document.

- Debt Management Policy (adopted June 2021)
- Fund Balance Policy (adopted May 2023)
- Investment Policy (adopted June 2023)



CITYWIDE ORGANIZATION CHART



CITY VISION AND MISSION STATEMENT

VISION

The Vision answers the question: what is the desired outcome of your organization? Paramount's Vision is "A City that is safe, healthy and attractive."

MISSION

The Mission defines the organization's purpose. For Paramount, it's: "Dedicated to providing fiscally responsible services that maintain a vibrant community."

VALUES

Values are the guiding beliefs and principles of the organization. In Paramount, we value...

Respectful and ethical behavior
Service excellence
Responsiveness, accountability and professionalism
Innovation and creativity
Teamwork and collaboration
Effective, inclusive and transparent public information and engagement

KEY STRATEGIC OUTCOME #1: SAFE COMMUNITY

Paramount provides a safe place to live, work and visit.

STRATEGIC OBJECTIVES:

1. Satisfactory levels of public safety and 911 response are maintained through contracts with the Los Angeles County Sherriff's Department that provides response to law enforcement emergencies in a timely and effective manner.
2. Crime is prevented when possible through community education.
3. Fire emergencies are prevented through community education through building permitting and code enforcement.
4. Emergency preparation, response and recovery plans are developed and implemented for natural and man-made disasters and emergencies.
5. Community involvement, education and regional partnerships are expanded and enhanced to increase the level of public trust and keep the community safe.
6. The expected level of core and specialized law enforcement services is implemented and achieved as the community grows
7. Use of data and technology to improve service, protect mission-critical infrastructure and enhance cyber-security effectiveness is achieved
8. Collaboration with other service agencies to address the prevention of homelessness is leveraged and improved.
9. Security and emergency response capabilities at City facilities and properties is achieved in accordance with best practices.
10. Safety for all modes of travel including vehicular, pedestrian and bicycles is expanded and enhanced through education and infrastructure.
11. LA County Sherriff's Department efforts on reducing crime within the community is achieved through use of data.
12. Gang prevention and suppression program are implemented and maintained to reduce crime.

KEY STRATEGIC OUTCOME #2: COMMUNITY HEALTH

Paramount provides diverse recreational and cultural amenities that support healthy lifestyles and sense of community

STRATEGIC OBJECTIVES:

1. Self-directed leisure is promoted to encourage use of Paramount's parks and facilities for health & recreation.
2. Relationships are built with Paramount Unified School District and other educational institutions and providers to promote and support education and life-long learning and personal development.
3. Fee structures are developed based on demand, alternatives and affordability that help to improve participation for all income levels.
4. Effective marketing strategies are developed that drive optimal attendance and community involvement.
5. Preserve the significant historical character of the Paramount community and sense of place. Preserve, provide and promote responsible access to nature to mitigate "nature deficit disorder".
6. Expand organizational and community knowledge about diversity and embrace cultural differences.
7. Positive and respectful neighbor relationships and open communication are fostered, as well as provide and support conflict resolution.
8. Partnerships are developed to expand and enhance programs for the community with youth, senior and other community-based organizations.
9. After school programs are provided for youth to promote safe & healthy lifestyle choices and prevent juvenile crime.
10. Programs, facilities and services are provided for older adults that support healthy lifestyles.
11. Special events are planned that support strong community relationships and sense of place in the City of Paramount.

KEY STRATEGIC OUTCOME #3: ECONOMIC HEALTH

Paramount supports a healthy, sustainable economy reflecting community values.

STRATEGIC OBJECTIVES:

1. Maintain and grow diverse employment opportunities.
2. Enhance business engagement to address existing and emerging business needs.
3. Infill and redevelopment that enhances the community is fostered.
4. Align utility infrastructure with community development; invest and maintain water utility systems, services, infrastructure with affordable rates.
5. Economic health goals and strategies are aligned across all levels of the organization and refine and agree upon the economic tools the City uses to attract and retain businesses;
6. Economic health and vibrancy are expanded and enhanced through an implemented economic development strategic plan.
7. Policies and programs to retain, expand, incubate and attract primary employers are expanded and enhanced consistent with City goals.
8. Workforce development to retain and attract jobs and community amenities initiatives that meet the needs of employers in the City is supported through City policies and programs.
9. Collaboration with economic-health oriented regional partners is continued and improved.
10. High water quality to support the community and water-dependent businesses is sustained.
11. The City collaborates with and supports the Chamber of Commerce in promoting economic development and a strong business climate in Paramount.

KEY STRATEGIC OUTCOME #4: ENVIRONMENTAL HEALTH

Paramount promotes, protects and enhances a healthy & sustainable built and natural environment.

STRATEGIC OBJECTIVES:

1. Progress toward achieving energy and water conservation measures within the community is demonstrated through City programs and practices.
2. Citizens are educated and engaged in ways to change behavior toward more sustainable living practices.
3. The community's resiliency and preparedness for changes in climate, weather and resource availability is increased through education and information.
4. Progress is demonstrated towards achieving waste management goals within the community and the City organization.
5. Environmental regulatory collaboration is improved as needed to achieve improved environmental health goals.
6. A healthy & sustainable environment, especially air and water quality are achieved in the City of Paramount by protecting, promoting and enhancing community education that educates citizens about the sustainable practices.
7. Carbon neutral measures that reduce the City's carbon footprint are achieved by adopting best practices in conservation, energy use and sustainability.
8. A high-quality, sustainable water supply is provided that meets or exceeds all public health standards and supports a healthy and safe community.
9. Air samplers are monitored throughout the City to assure acceptable levels of air quality and notify AQMD of any concerns.
10. Compliance with State and local storm water regulations to maintain water quality in rain storms that produce runoff are assured through City monitoring practices.
11. Systems to improve energy efficiency at City facilities are Identified and implemented.

**KEY STRATEGIC OUTCOME #5: ATTRACTIVE & WELL-MAINTAINED CITY
INFRASTRUCTURE**

Paramount develops and maintains City owned infrastructure, parks, facilities and amenities that enhance quality of life and attractiveness of the community.

STRATEGIC OBJECTIVES

1. City streets, sidewalks, lighting, traffic signals, landscape areas, buildings and other areas are maintained so they are safe, clean, attractive and functional.
2. The City's parks and trails systems are planned designed, implemented and maintained so that they are safe, clean, attractive and well utilized by residents and visitors
3. Operation and Maintenance funding alternatives for City facilities are developed and implemented.
4. Level of service standards are achieved in planning, designing and implementing park, recreation and trail improvements according to best practices standards from state and national agencies.
5. Best practices to maintain and enhance attractive neighborhoods through City services, innovative enforcement techniques, and voluntary compliance with City codes and regulations are implemented.
6. Storm drains are maintained to effectively drain storm water and prevent flooding.
7. Programs and mitigation measures to reduce and remove illegal dumping, graffiti and other acts of vandalism in a timely manner are implemented
8. A long-term financial plan for capital improvements, preventative maintenance & infrastructure replacement is developed and implemented.
9. Policies and best practices to direct and guide growth in the community through appropriate planning, annexation, land use and service delivery review processes are identified and implemented.
10. Alternative forms of transportation are planned and implemented for the Paramount community to use as a means to reduce the City's carbon footprint and reduce dependence on automobiles.

KEY STRATEGIC OUTCOME #6: EFFICIENT, EFFECTIVE & FISCALLY RESPONSIBLE GOVERNMENT

Paramount delivers an efficient and effective city government in a fiscally responsible, transparent & collaborative manner.

STRATEGIC OBJECTIVES:

1. A balanced budget is prepared and approved that adequately funds core services and addresses revenue requirements to meet known and emerging needs
2. A values-driven organizational culture is created that reinforces ethical behavior, exercises and maintains the public trust through accountable and transparent budgeting and fiscally responsible services.
3. City services and programs that facilitate inclusive public engagement, outreach & two- way communication are developed and maintained.
4. Robust and inclusive public communication is achieved as a means for sharing City information with the public in an effective and timely manner.
5. Organizational capability and operational effectiveness to provide consistent high-quality services that are responsive to community needs and priorities is achieved.
6. Public policy, regulations and legislation that affects the City is proactively influence to protect City interests.
7. Data, technology, metrics and benchmarks that guide decisions, improve results, and enhance services are leveraged to improve operational efficiency and effectiveness.
8. City assets are inventoried and maintained to reduce life cycle costs while improving reliability and accessibility
9. A diverse and competitive workforce to meet the needs of the community now and in the future is attracted, developed and retained.
10. Adequate reserves for emergencies & economic challenges are funded in the City's budget.
11. Partnerships, collaboration and service contracts are leveraged to save money and expand resource capacity.
12. Pension reform measures that produce acceptable and sustainable retirement benefits for City employees are identified through work with CalPERS and the League of Cities.

PERFORMANCE INDICATORS

Performance indicators or measures are quantitative and qualitative metrics used to assess the effectiveness, efficiency, quality, or success of an agency. Cities use performance measures to gather information about what they're doing, whether they're reaching their goals, how the community is doing, and other things in the environment. Performance measures play a crucial role in decision-making and continuous improvement. They provide a quantifiable basis for evaluating progress, identifying areas of concern, making adjustments, and setting goals for improvement.

It's important to choose the right performance measures that align with the objectives and values of the entity being measured, as well as to ensure that the measures are relevant, accurate, and consistently tracked over time. The City of Paramount implemented performance indicators with the FY 2022-23 Adopted Budget. Below are performance indicators and the key strategic outcomes they represent.

Key Strategic Outcome	Performance Indicator	FY 23
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	Community Promotion Program	
2	Co-Sponsor Senior Thanksgiving Dinner Attendance	600
2	Co-Sponsor Christmas Train Event	50,000
2,3	Fund Community Groups and Services	15-20

	Administrative Services	
1,2,3,4	Risk Management Claims Processed	66
6	Position Recruitments Processed	125
6	Job Announcements Posted	50
6	Job Applications Received	2,000
6	Written Tests Administered	750
6	Job Interviews Conducted	550

	Finance	
3,6	Accounts Payable Requests for Payments	7,500
3,6	Payroll Checks Processed	8,000
3,6	Accounts Receivable Invoices Prepared and Delivered	800
1,2,3,5,6	State and Federal Grants Managed	30
1,6	Dog Licenses Issued, Renewed, and Managed	3,900
6	Incoming Mail Sorted and Processed	95,000
4,5,6	Water Accounts Managed	7,700
4,5,6	Water Bills Issued	46,200

Key Strategic Outcome	Performance Indicator	FY 23
4,5,6	Water Customer Inquires	18,900

	Planning	
3,5	Approximate Site Plans and Proposed Developments Reviewed	150
3,5	Zone Changes	3
3,5	Conditional Use Permits Issued	30
3,5	Zone Variances	8
3,5	Construction Plans Reviewed and Checked	305
3,5	Building Permits Issued	400
3,5	Plumbing Permits Issued	184
3,5	Electrical Permits Issued	301
3,5	Development-Related Permits Issued	233
3,5	On-Site Construction Inspections Conducted	3,600

	Public Safety	
1	Community Engagement Hours Between the General Public and the Public Safety Team Through the Neighborhood Watch Program	2,080
1	Hours of Sheriff's Law Enforcement Protection and Service	42,000
1	Hours of Sheriff's Traffic Enforcement Protection and Service	4,024
1	Hours of Public Safety Services and Parking Enforcement Services	11,930
1,2	Hours of Crossing Guard Services	12,870
1,2,5	Code Enforcement Inspections Conducted	2,000

	Community Services	
2,5	Parks Managed	11
2,5	Playgrounds Managed	13
2,5	Pools Managed	2
2,5	Gyms Managed	1
2,5	Community Centers Managed	5
2,5	Annual Special Events Conducted	14
2,5	Elderly Nutrition Meals Served and Delivered	46,000

	Public Works	
4,5,6	Resident Requests Serviced for Public Works Service	2,750
4,5,6	City Facility Structures Maintained	9
4,5,6	Trees Maintained	12,000

Key Strategic Outcome	Performance Indicator	FY 23
4,5,6	Shrubs Planted	3,500
2,6	Banners Installed and Replaced	50
2,6	Vehicles Serviced	85
4,5,6	Street Miles Maintained	72
4,5,6	Asphalts Applied	500
4,5,6	Gallons of Paint Applied to Street Curbs	1,000
4,5,6	Street and Traffic Signs Maintain, Repaired, Replaced	500
4,5,6	Miles of Water Distribution Lines Maintained	126
4,5,6	Water Bacti Samples Conducted	900
4,5,6	Water Ph Samples Conducted	900
4,5,6	New Water Installs	50
4,5,6	Water Main Valves Maintained	1,000
4,5,6	Fire Hydrants Maintained	1,000
4,5,6	Water Meter Readings	42,900
4,5,6	Water Service Connections Maintained	1,500

CITY PROFILE

CITY PROFILE/HISTORY

In the first half of the 20th century, the villages of Hynes and Clearwater were the center of Southern California's dairy industry and were known as both "The Milk Shed of Los Angeles" and "The World's Largest Hay Market."

Hynes-Clearwater had more cows per square mile than anywhere west of Chicago – a total of 25,000 at its peak. It was home to the Hay Tree, where the price of that commodity was set each morning for the rest of the world. (The tree, which still stands in the Civic Center, was named California Registered Historical Landmark No. 1038 in 2004.)

In 1948, after discussions dating back to 1925, the two towns unified under the name of Paramount. This name was taken from the main boulevard running through the area, which had been changed from Ocean Ave. in 1931. Incorporation as a municipality was eventually approved in 1957.

As the years went by, and the region urbanized, and the land finally became more valuable for development than milk production – when homes and stores nudged out cows and bales of hay – the farmers left for places like Ontario and Chino.

The history of Paramount has in many ways followed a path typical of its Southeast Los Angeles County neighbors. Agricultural beginnings early in the 20th century were followed by relatively uncontrolled growth, which led to an overbuilt environment. By the 1970s, while still basically a stable, middle-class town, much of Paramount had degenerated into blight.

By 1981, a study by the Rand Corporation labeled the City an "urban disaster area." Rather than sink under the weight of its problems, Paramount chose a proactive course to meet them head on. Through the dedicated efforts of government officials, residents, the faith-based community, and businesses, the City made incredible strides in renewal.

Combining existing urban planning tools with innovative programs, the City began leaving its "Rust Belt" status behind in the 1980s. This led to Paramount being named an "All-America City" by the National Civic League in 1988, and many of its efforts have attracted state and national recognition. The Los Angeles County Board of Supervisors issued a special commendation to Paramount for its remarkable turnaround.

These last decades have been years of rejuvenation, hard work, creative vision, and community spirit, all of which have come to define Paramount. It is now an attractive small town graced by tree-lined neighborhoods, white picket fences, public art, pocket parks, and landscaped boulevards.

A DYNAMIC CITY

Located at the gateway to the Los Angeles metropolis, the City offers a secure quality of life to nearly 56,000 residents and a business-friendly attitude that has created a growing retail and services sector.

Crime statistics are at historic lows thanks to a proactive, balanced relationship with the L.A. County Sheriff's Department. Paramount has a distinctive look due to a continual investment in its infrastructure and a long-time emphasis on code enforcement and assistance programs that have helped residents and businesses upgrade and maintain their properties. The municipal government is a stable, inventive, and financially conservative organization, with an emphasis on maintaining the quality of life for residents.

It is also home to unique businesses. These include the iconic Iceland Skating Rink, now owned by the Los Angeles Kings professional hockey organization but built by the Zamboni family and where the famous Ice Resurfacing Machine was created. (It is still manufactured in town.)

The Paramount Entertainment Center features the Paramount Swap Meet, one of the oldest enterprises of its kind and currently the largest daily swap meet in California. The Center also features one of the few remaining drive-in movie theaters.

World Energy has converted the former Paramount Petroleum refinery into a 100% renewable fuels production facility, one of the largest such producers in the country and on the cutting edge of the future of sustainable energy.

DEMOGRAPHICS

US Census	2000	2010	2020
Hispanic	73%	79%	83%
African-American	13%	11%	7.7%
Caucasian	9%	6%	5%
Asian-American	3%	3%	3.4%
Other	2%	2%	0.9%
Total Population	55,266	54,098	53,828
0-18 Years	40.4%	36.3%	33.3%
19-64 Years	52.3%	57.4%	57.9%
65+ Years	7.3%	6.3%	8.8%

FINANCIAL STATISTICS

Supplemental information on the City's financial statistics can be obtained from the City's Fiscal Year ended June 30, 2022 Annual Comprehensive Financial Report (ACFR) on pages 115 – 132. Information on the local economy includes principal sales tax producers and principal employers in the City, 10-year data for population, per capita income and unemployment rate. A digital copy of the ACFR is available on the City of Paramount website or at this link. <https://www.paramountcity.com/home/showdocument?id=9169>

CALIFORNIA STATE CONTROLLER CITIES RAW DATA FOR FISCAL YEAR 2020-21

The table below compares the City of Paramount to nearby cities, using data obtained from the State Controller's Office. Users can find the complete dataset by searching for Cities Raw Data for Fiscal Years 2020-21 or using the shortened URL: <https://shorturl.at/ikrGW>.

State Controller Data FY21	Population	General Tax Revenues	Govt Fund Revenues	Police Expenditures	Govt Fund Expenditures
Santa Fe Springs	18,568	65,415,011	84,003,661	15,671,306	74,974,049
Paramount	53,009	\$31,245,654	\$48,325,893	\$12,417,005	\$40,054,562
Bellflower	78,107	32,567,479	59,746,724	13,635,974	61,022,528
Lakewood	81,681	48,429,901	84,414,970	13,962,207	65,772,097
South Gate	92,783	43,830,491	108,415,677	28,894,805	84,432,093
Norwalk	102,356	54,505,441	97,272,477	18,801,850	83,495,248
Downey	113,525	89,403,931	137,803,791	42,976,632	147,598,523

BUDGET SUMMARIES

FUND BALANCE SUMMARY – FY 2024-25 PROPOSED

FUND	Fund Balance at 7/1/2024	Plus Total Revenues	Minus Operating Expenditures	Minus Capital Projects	Equals Surplus (Deficit)	Interfund Transfer In (Transfer Out)	Balance Sheet Adjustments In/(Out)	Fund Balance at 6/30/2025
Fund 111 - General Fund								
Unassigned - Available	35,651	45,975,300	44,668,250	-	1,307,050	-	(850,000)	492,701
Assigned - Capital Projects Reserve	2,500,000				-	(2,500,000)		-
Assigned - Compensated Absences	821,000				-	-		821,000
Assigned - COVID/ARPA	2,464,500		764,500	1,700,000	(2,464,500)	-		-
Assigned - Retiree Benefit Obligations	2,514,500				-	-		2,514,500
Assigned - Self-Insurance	800,000				-	-		800,000
Assigned - Special Project	527,621				-	-		527,621
Committed - Economic Uncertainty	3,393,005				-	-		3,393,005
Committed - Infrastructure & Facility Emergencies	3,393,005				-	-		3,393,005
Committed - Operating Reserve	16,965,025				-	-		16,965,025
Nonspendable - Land Held for Resale	236,544				-	-		236,544
Nonspendable - Prepaid Items	201,262				-	-		201,262
Fund 111 - General Fund	33,852,113	45,975,300	45,432,750	1,700,000	(1,157,450)	(2,500,000)	(850,000)	29,344,662
Fund 112 - Capital Projects Fund	-	-	-	2,306,800	(2,306,800)	2,500,000	-	193,200
Fund 211 - Comm Dev Block Grant (CDBG)	-	923,400	508,400	415,000	-	-		-
Fund 212 - HOME	129,557	596,400	596,400	-	-	-		129,557
Fund 213 - HOME / ARP	-	215,000	215,000	-	-	-		-
Fund 214 - Paramount Housing Authority	1,296,790	-	-	300,000	(300,000)	-		996,790
Fund 215 - CDBG Coronavirus (Cares Act)	-	-	-	-	-	-		-
Fund 216 - American Rescue Plan Act of 2021 (ARPA)	-	-	-	-	-	-		-
Fund 221 - After School Education & Safety	520,401	2,429,100	2,425,700	-	3,400	-		523,801
Fund 222 - Gas Tax	769,549	1,465,950	1,454,950	-	11,000	-		780,549
Fund 223 - Traffic Safety	-	100,000	100,000	-	-	-		-
Fund 224 - AB939 Waste Reduction	373,297	89,450	396,150	-	(306,700)	-		66,597
Fund 225 - AB2766 Subvention	49,472	72,250	69,250	-	3,000	-		52,472
Fund 226 - Disability Access And Education	56,511	10,650	40,000	-	(29,350)	-		27,161
Fund 227 - Road Maint & Repair Act (RMRA)	375,320	1,309,550	-	1,250,000	59,550	-		434,870
Fund 231 - Proposition A	1,868,425	1,540,600	1,069,450	-	471,150	-		2,339,575
Fund 232 - Proposition C	269,055	1,268,050	174,550	1,000,000	93,500	-		362,555
Fund 233 - Measure R	2,308,624	977,500	62,650	1,750,000	(835,150)	-		1,473,474
Fund 234 - Measure M	674,842	1,093,150	78,650	400,000	614,500	-		1,289,342
Fund 235 - Measure A (Safe Clean Parks)	-	456,950	156,950	300,000	-	-		-
Fund 289 - Measure W	1,424,600	653,450	195,000	515,000	(56,550)	-		1,368,050
Fund 290 - Storm Drain	621,948	92,300	-	200,000	(107,700)	-		514,248
Fund 291 - Sewer Reconstruction	252,699	9,850	-	-	9,850	-		262,549
Fund 292 - Public Art	672,855	525,950	111,600	100,000	314,350	-		987,205
Fund 293 - Public Access Fees	235,771	55,850	16,000	150,000	(110,150)	-		125,621
Fund 294 - General Plan	547,987	64,400	518,000	-	(453,600)	-		94,387
Fund 295 - Service Assessments	-	14,150	14,150	-	-	-		-
Fund 296 - Other Grants	577,628	4,998,300	1,950,950	3,100,200	(52,850)	-		524,778
Fund 297 - Community Benefit Agreement	55,000	1,400,000	884,800	570,200	(55,000)	-		-
SUBTOTAL SPECIAL REVENUE FUNDS	13,080,332	20,362,250	11,038,600	10,050,400	(726,750)	-	-	12,353,582
Fund 311 - Debt Service	-	1,772,000	1,772,000	-	-	-		-
SUBTOTAL DEBT SERVICE FUNDS	-	1,772,000	1,772,000	-	-	-		-
Fund 511 - Paramount Municipal Water	3,610,228	9,685,600	14,025,350	140,000	(4,479,750)	-	2,198,200	1,328,678
Fund 521 - Equipment Replacement	1,870,560	121,500	803,600	100,000	(782,100)	-	150,000	1,238,460
SUBTOTAL PROPRIETARY FUNDS	5,480,789	9,807,100	14,828,950	240,000	(5,261,850)	-	2,348,200	2,567,139
Fund 614 - RDA Obligation Retirement Fund	14,004,887	6,075,400	6,360,300	-	(284,900)	-		13,719,987
SUBTOTAL FIDUCIARY FUNDS	14,004,887	6,075,400	6,360,300	-	(284,900)	-	-	13,719,987
ALL FUNDS	66,418,120	83,992,050	79,432,600	14,297,200	(9,737,750)	(0)	1,498,200	58,178,570

FUND BALANCE SUMMARY – FY 2023-24 ESTIMATED

FUND	Fund Balance at 7/1/2023	Plus Total Revenues	Minus Operating Expenditures	Minus Capital Projects	Equals Surplus (Deficit)	Interfund Transfer In (Transfer Out)	Balance Sheet Adjustments In/(Out)	Fund Balance at 6/30/2024
Fund 111 - General Fund								
Unassigned - Available	1,637,545	45,716,900	40,881,860	-	4,835,040	(3,094,760)	(3,342,173)	35,651
Assigned - Capital Projects Reserve	8,600,601				-	(8,600,601)	2,500,000	2,500,000
Assigned - Compensated Absences	821,000				-	-	-	821,000
Assigned - COVID/ARPA	8,101,316		664,900	4,971,916	(5,636,816)	-	-	2,464,500
Assigned - Retiree Benefit Obligations	2,514,500				-	-	-	2,514,500
Assigned - Self-Insurance	800,000				-	-	-	800,000
Assigned - Special Project (PEP+2010B)	527,621				-	-	-	527,621
Committed - Economic Uncertainty	3,393,005				-	-	-	3,393,005
Committed - Infrastructure & Facility Emergencies	3,393,005				-	-	-	3,393,005
Committed - Operating Reserve	16,965,025				-	-	-	16,965,025
Nonspendable - Land Held for Resale	236,544				-	-	-	236,544
Nonspendable - Prepaid Items	201,262				-	-	-	201,262
Fund 111 - General Fund	47,191,423	45,716,900	41,546,760	4,971,916	(801,776)	(11,695,361)	(842,173)	33,852,113
Fund 112 - Capital Projects Fund	-	-	-	11,695,361	(11,695,361)	11,695,361	-	-
Fund 211 - Comm Dev Block Grant (CDBG)	-	1,037,100	508,800	528,300	-	-	-	-
Fund 212 - HOME	129,557	406,300	406,300	-	-	-	-	129,557
Fund 213 - HOME / ARP	-	350,000	350,000	-	-	-	-	-
Fund 214 - Paramount Housing Authority	1,289,190	9,600	2,000	-	7,600	-	-	1,296,790
Fund 215 - CDBG Coronavirus (Cares Act)	-	-	-	-	-	-	-	-
Fund 216 - American Rescue Plan Act of 2021 (ARPA)	-	-	-	-	-	-	-	-
Fund 221 - After School Education & Safety	515,101	2,431,000	2,425,700	-	5,300	-	-	520,401
Fund 222 - Gas Tax	673,599	1,446,850	1,350,900	-	95,950	-	-	769,549
Fund 223 - Traffic Safety	-	100,000	100,000	-	-	-	-	-
Fund 224 - AB939 Waste Reduction	432,597	84,150	143,450	-	(59,300)	-	-	373,297
Fund 225 - AB2766 Subvention	79,972	75,350	80,850	25,000	(30,500)	-	-	49,472
Fund 226 - Disability Access And Education	56,811	9,700	10,000	-	(300)	-	-	56,511
Fund 227 - Road Maint & Repair Act (RMRA)	488,270	1,319,450	-	1,432,400	(112,950)	-	-	375,320
Fund 231 - Proposition A	1,782,463	1,557,100	1,071,138	400,000	85,962	-	-	1,868,425
Fund 232 - Proposition C	1,301,234	1,286,750	169,700	2,149,229	(1,032,179)	-	-	269,055
Fund 233 - Measure R	1,890,874	979,150	63,300	498,100	417,750	-	-	2,308,624
Fund 234 - Measure M	1,354,209	1,096,700	78,350	1,697,717	(679,367)	-	-	674,842
Fund 235 - Measure A (Safe Clean Parks)	-	2,284,150	150,200	2,133,950	-	-	-	-
Fund 289 - Measure W	1,278,980	676,150	195,000	335,530	145,620	-	-	1,424,600
Fund 290 - Storm Drain	538,498	83,450	-	-	83,450	-	-	621,948
Fund 291 - Sewer Reconstruction	245,949	6,750	-	-	6,750	-	-	252,699
Fund 292 - Public Art	660,305	305,300	7,500	285,250	12,550	-	-	672,855
Fund 293 - Public Access Fees	211,671	29,100	5,000	-	24,100	-	-	235,771
Fund 294 - General Plan	583,087	56,650	91,750	-	(35,100)	-	-	547,987
Fund 295 - Service Assessments	-	14,150	14,150	-	-	-	-	-
Fund 296 - Other Grants	443,478	21,329,474	1,495,550	19,699,774	134,150	-	-	577,628
Fund 297 - Community Benefit Agreement	-	1,200,000	684,800	460,200	55,000	-	-	55,000
SUBTOTAL SPECIAL REVENUE FUNDS	13,955,846	38,174,374	9,404,438	29,645,450	(875,514)	-	-	13,080,332
Fund 311 - Debt Service	7,827	1,770,750	1,770,750	-	-	-	(7,827)	-
SUBTOTAL DEBT SERVICE FUNDS	7,827	1,770,750	1,770,750	-	-	-	(7,827)	-
Fund 511 - Paramount Municipal Water	5,132,978	9,103,000	12,214,050	11,836,154	(14,947,204)	-	13,424,454	3,610,228
Fund 521 - Equipment Replacement	3,502,326	76,750	949,250	909,266	(1,781,766)	-	150,000	1,870,560
SUBTOTAL PROPRIETARY FUNDS	8,635,305	9,179,750	13,163,300	12,745,420	(16,728,970)	-	13,574,454	5,480,789
Fund 614 - RDA Obligation Retirement Fund	13,599,787	6,128,400	5,723,300	-	405,100	-	-	14,004,887
SUBTOTAL FIDUCIARY FUNDS	13,599,787	6,128,400	5,723,300	-	405,100	-	-	14,004,887
ALL FUNDS	83,390,187	100,970,174	71,608,548	59,058,147	(29,696,521)	-	12,724,454	66,418,120



REVENUE SUMMARY

Fund/Account	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
Sales Tax	11,483,195	12,261,365	11,567,000	12,004,000	11,443,000
Sales Tax-Measure Y	7,238,769	8,113,036	7,751,000	8,206,000	7,734,000
Property Tax	2,847,420	3,059,499	2,802,250	2,877,250	2,965,000
Property Tax In Lieu of VLF	7,573,107	8,088,374	8,394,800	8,406,000	8,568,250
Utility User Tax	4,183,382	4,492,823	4,785,350	4,785,350	4,785,350
Franchise Tax	2,049,479	2,196,469	2,189,250	2,414,050	2,414,050
Business Tax	1,267,649	1,310,007	1,347,400	1,402,350	2,528,150
User Fees-Development	1,053,001	2,183,737	1,321,500	1,091,500	1,123,000
User Fees-Comm Svcs	126,252	163,662	152,000	152,000	152,000
User Fees-Other	69,177	61,971	88,000	66,000	76,000
Fines and Penalties	985,543	1,240,041	1,042,700	1,109,200	1,109,200
Use of Property-Interest	43,148	677,470	975,800	1,518,700	1,498,150
Use of Property-Rent	64,769	55,385	60,400	60,400	60,400
Admin Reimbursement	1,063,851	1,081,594	1,050,000	1,050,000	1,050,000
Swapmeet/Refuse Agreements	217,443	222,149	198,300	198,300	203,300
Other Revenues	983,351	1,393,347	292,250	375,800	265,450
FUND 111 - GENERAL FUND	41,249,536	46,600,929	44,018,000	45,716,900	45,975,300
Fund 112 - Capital Projects	-	-	-	11,695,361	2,500,000
Fund 211 - Comm Dev Block Grant (CDBG)	728,973	663,985	873,800	1,037,100	923,400
Fund 212 - HOME	214,742	167,042	406,300	406,300	596,400
Fund 213 - HOME / ARP	-	-	350,000	350,000	215,000
Fund 214 - Paramount Housing Authority	9,600	9,600	9,600	9,600	-
Fund 215 - CDBG Coronavirus (Cares Act)	226,977	232,082	-	-	-
Fund 216 - American Rescue Plan Act of 2021 (ARPA)	4,909,423	9,794,053	-	-	-
Fund 221 - After School Education & Safety	1,826,790	2,793,580	2,431,000	2,431,000	2,429,100
Fund 222 - Gas Tax	1,294,356	1,351,764	1,446,850	1,446,850	1,465,950
Fund 223 - Traffic Safety	92,687	82,693	100,000	100,000	100,000
Fund 224 - AB939 Waste Reduction	80,959	85,208	89,650	84,150	89,450
Fund 225 - AB2766 Subvention	72,431	72,454	75,350	75,350	72,250
Fund 226 - Disability Access & Education	8,687	8,332	9,700	9,700	10,650
Fund 227 - Road Maint & Repair Act (RMRA)	1,107,045	1,211,865	1,319,450	1,319,450	1,309,550
Fund 231 - Proposition A	1,407,681	1,482,777	1,557,100	1,557,100	1,540,600
Fund 232 - Proposition C	1,165,398	1,255,545	1,286,750	1,286,750	1,268,050
Fund 233 - Measure R	874,963	930,153	979,150	979,150	977,500
Fund 234 - Measure M	989,346	1,042,286	1,096,700	1,096,700	1,093,150
Fund 235 - Measure A (Safe Clean Parks)	-	-	2,277,100	2,284,150	456,950
Fund 289 - Measure W (Safe Clean Water)	1,547,444	681,101	686,750	676,150	653,450
Fund 290 - Storm Drain	29,142	80,737	83,450	83,450	92,300
Fund 291 - Sewer Reconstruction	4,696	5,687	7,250	6,750	9,850
Fund 292 - Public Art	26,408	606,309	505,300	305,300	525,950
Fund 293 - Public Access Fees	48,577	47,091	52,100	29,100	55,850
Fund 294 - General Plan	30,948	61,608	56,650	56,650	64,400
Fund 295 - Service Assessments	14,142	14,143	14,150	14,150	14,150
Fund 296 - Other Grants	1,396,299	1,568,939	21,442,074	21,329,474	4,998,300
Fund 297 - Community Benefit Agreement	-	-	1,200,000	1,200,000	1,400,000
Fund 311 - Debt Service	61	1,516,493	1,770,750	1,770,750	1,772,000
Fund 511 - Paramount Municipal Water	8,419,219	8,420,787	9,103,000	9,103,000	9,685,600
Fund 521 - Equipment Replacement	7,246	58,764	76,750	76,750	121,500
Fund 614 - RDA Obligation Retirement Fund	5,486,014	5,621,189	6,055,000	6,128,400	6,075,400
Fund 791 - Bank Cash And Investments	-	-	-	-	-
TOTAL ALL FUNDS	73,269,792	86,467,192	99,379,724	112,665,535	86,492,050

REVENUE DETAILS

Account	Account Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
111-3111	Sales Tax	11,483,195	12,261,365	11,567,000	12,004,000	11,443,000
111-3112	Utility Users' Tax	4,142,444	4,453,923	4,751,350	4,751,350	4,751,350
111-3113	Franchise Tax	2,049,479	2,196,469	2,189,250	2,414,050	2,414,050
111-3114	Utility Users' Tax - Prepaid Wireless	40,939	38,900	34,000	34,000	34,000
111-3115	Transaction & Use Tax	7,238,769	8,113,036	7,751,000	8,206,000	7,734,000
111-3121	Property Tax	2,679,590	2,954,196	2,677,250	2,777,250	2,865,000
111-3122	Real Property Transfer Tax	167,830	105,303	125,000	100,000	100,000
111-3171	General Business Licenses	517,535	645,035	601,000	921,000	1,000,000
111-3172	Swap Meet Business Licenses	339,594	182,553	320,000	-	-
111-3173	Beer Sales	131,840	135,171	118,300	118,300	118,300
111-3212	Mitigation Permits	410,520	482,418	426,400	481,350	1,528,150
	Taxes	29,201,734	31,568,370	30,560,550	31,807,300	31,987,850
111-3211	Animal License	69,128	61,740	87,000	65,000	75,000
111-3213	Street Permits	2,296	3,136	3,000	3,000	3,000
111-3214	Sign & Event Permits	4,500	10,150	10,000	10,000	10,000
111-3221	Construction Permits	345,220	1,176,645	636,000	636,000	636,000
111-3515	Parking Permit Fees	280	550	600	600	600
	License and Permits	421,423	1,252,220	736,600	714,600	724,600
111-3512	Parking Citations	790,874	979,951	829,600	829,600	829,600
111-3513	Vehicle Impound Fees	80,850	73,350	93,500	75,000	75,000
111-3514	Citation Corrections	3,519	2,870	4,000	4,000	4,000
111-3521	Municipal Court Fines	-	-	-	-	-
111-3525	Administrative Citation Fees	110,020	183,320	115,000	200,000	200,000
	Fines, Forfeitures, and Penalties	985,263	1,239,491	1,042,100	1,108,600	1,108,600
111-3611	Investment Earnings	43,148	677,470	975,800	1,518,700	1,498,150
111-3631	Rents	64,769	55,385	60,400	60,400	60,400
111-3330	Property Tax In Lieu of VLF	7,509,337	8,033,553	8,339,950	8,339,950	8,502,200
111-3331	License Fees In Excess	63,770	54,821	54,850	66,050	66,050
	Revenue From Other Agencies	7,681,024	8,821,229	9,431,000	9,985,100	10,126,800
111-3422	Plan Check	298,148	913,018	600,000	370,000	400,000
111-3423	Zone Change	5,388	5,375	4,000	4,000	5,000
111-3424	Zone Variance	850	28,218	-	-	-
111-3425	Conditional Use Permit	376,109	1,125	30,000	30,000	30,000
111-3426	Tract/Final Maps	1,306	5,231	500	500	500
111-3430	Development Agreement	-	-	-	-	500
111-3431	Development Review Board Fees	4,185	10,040	5,000	5,000	5,000
111-3461	Sports Fees-Youth League	-	-	10,000	10,000	10,000
111-3465	Instructional Classes	29,694	34,939	30,000	30,000	30,000
111-3466	Facility Fees	35,268	42,642	40,000	40,000	40,000
111-3467	Daycamp	45,933	45,940	40,000	40,000	40,000
111-3470	Jumper Permit	580	580	500	500	500
111-3472	Adult Sports Fee	-	8,174	5,000	5,000	5,000
111-3474	Excursions	-	-	1,000	1,000	1,000
111-3477	ENP Revenues	1,710	4,546	4,500	4,500	4,500
111-3478	Excursions (ENP)	12,842	26,066	20,000	20,000	20,000
111-3479	Special Events	226	775	1,000	1,000	1,000
111-3481	Industrial Waste Fees	85,603	86,978	80,000	80,000	85,000
111-3482	Sale of Documents	49	6	-	-	-
111-3486	Planning Admin Action Fee	14,000	28,200	30,000	30,000	30,000
111-3487	Planning Letters	200	800	500	500	500
111-3488	Wireless Communications Admin Review	600	600	1,000	1,000	1,000
111-3489	Landscape / Irrigation Plan Review	-	200	500	500	500
111-3491	Vendor Review	200	1,000	1,000	1,000	1,000
	Current Charges for Services	912,890	1,244,452	904,500	674,500	711,000
111-3499	City Store Revenues	-	225	1,000	1,000	1,000
111-3911	Damage to Property	31,368	21,391	15,450	15,450	15,450
111-3912	Facility Liability Insurance	3,095	(2,198)	-	-	-
111-3915	Other Revenue	949,387	1,373,384	276,800	360,350	250,000
111-3916	Revenue/Expense-Coca-Cola	(375)	894	-	-	-
111-3917	Short/Over	(124)	(124)	-	-	-
111-3931	PRA Reimbursement	213,851	231,594	200,000	200,000	200,000
111-3932	Other Reimbursements	850,000	850,000	850,000	850,000	850,000

REVENUE DETAILS

Account	Account Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
	Other Revenue	2,047,202	2,475,167	1,343,250	1,426,800	1,316,450
FUND 111 - GENERAL FUND		41,249,536	46,600,929	44,018,000	45,716,900	45,975,300
112-3940	Transfer from Other Fund	-	-	-	11,695,361	2,500,000
FUND 112 - CAPITAL PROJECTS		-	-	-	11,695,361	2,500,000
211-3311	Grant Allocation	728,973	663,985	873,800	1,037,100	923,400
FUND 211 - COMM DEV BLOCK GRANT (CDBG)		728,973	663,985	873,800	1,037,100	923,400
212-3311	Grant Allocation	196,541	159,042	406,300	406,300	596,400
212-3918	Program Income	18,202	8,000	-	-	-
FUND 212 - HOME		214,742	167,042	406,300	406,300	596,400
213-3311	Grant Allocation	-	-	350,000	350,000	215,000
FUND 213 - HOME / ARP		-	-	350,000	350,000	215,000
214-3915	Other Revenue	9,600	9,600	9,600	9,600	-
FUND 214 - PARAMOUNT HOUSING AUTHORITY		9,600	9,600	9,600	9,600	-
215-3311	Grant Allocation	226,977	232,082	-	-	-
FUND 215 - CDBG CORONAVIRUS (CARES ACT)		226,977	232,082	-	-	-
216-3311	Grant Allocation	4,871,588	9,794,053	-	-	-
216-3611	Investment Earnings	37,835	-	-	-	-
FUND 216 - AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)		4,909,423	9,794,053	-	-	-
221-3311	Grant Allocation	1,826,543	2,788,851	2,425,700	2,425,700	2,425,700
221-3611	Investment Earnings	247	4,729	5,300	5,300	3,400
221-3915	Other Revenue	-	-	-	-	-
FUND 221 - AFTER SCHOOL EDUCATION & SAFETY		1,826,790	2,793,580	2,431,000	2,431,000	2,429,100
222-3321	Gas Tax-Section 2105	305,456	304,447	335,550	335,550	325,550
222-3322	Gas Tax-Section 2106	179,163	179,568	194,000	194,000	187,950
222-3323	Gas Tax-Section 2107	365,065	414,911	402,450	402,450	444,700
222-3324	Gas Tax-Section 2107.5	7,500	7,500	7,500	7,500	7,500
222-3325	Gas Tax-Section 2103	435,468	435,893	495,450	495,450	470,850
222-3611	Investment Earnings	1,705	9,445	11,900	11,900	29,400
FUND 222 - GAS TAX		1,294,356	1,351,764	1,446,850	1,446,850	1,465,950
223-3511	Vehicle Code Fines	92,567	82,693	100,000	100,000	100,000
223-3611	Investment Earnings	120	-	-	-	-
FUND 223 - TRAFFIC SAFETY		92,687	82,693	100,000	100,000	100,000
224-3411	AB939 Waste Reduction Fees	79,441	77,113	79,000	73,500	73,500
224-3611	Investment Earnings	1,518	8,095	10,650	10,650	15,950
FUND 224 - AB939 WASTE REDUCTION		80,959	85,208	89,650	84,150	89,450
225-3314	AQMD	71,038	69,272	70,000	70,000	70,000
225-3611	Investment Earnings	1,394	3,181	5,350	5,350	2,250
FUND 225 - AB2766 SUBVENTION		72,431	72,454	75,350	75,350	72,250
226-3417	Disability Access and Education Fee	8,532	7,394	8,500	8,500	8,500
226-3611	Investment Earnings	155	938	1,200	1,200	2,150
FUND 226 - DISABILITY ACCESS & EDUCATION		8,687	8,332	9,700	9,700	10,650
227-3311	Grant Allocation	1,102,878	1,193,607	1,295,950	1,295,950	1,280,500
227-3611	Investment Earnings	4,167	18,257	23,500	23,500	29,050
FUND 227 - ROAD MAINT & REPAIR ACT (RMRA)		1,107,045	1,211,865	1,319,450	1,319,450	1,309,550
231-3311	Grant Allocation	1,400,558	1,450,915	1,516,650	1,516,650	1,467,600
231-3476	Taxi Vouchers	1,485	1,770	1,500	1,500	1,500
231-3480	College Transit	-	-	-	-	-

REVENUE DETAILS

Account	Account Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
231-3611	Investment Earnings	5,639	30,092	38,950	38,950	71,500
FUND 231 - PROPOSITION A		1,407,681	1,482,777	1,557,100	1,557,100	1,540,600
232-3311	Grant Allocation	1,161,734	1,203,493	1,258,000	1,258,000	1,217,300
232-3611	Investment Earnings	3,664	22,578	28,750	28,750	50,750
232-3915	Other Revenue	-	29,474	-	-	-
232-3918	Program Income	-	-	-	-	-
FUND 232 - PROPOSITION C		1,165,398	1,255,545	1,286,750	1,286,750	1,268,050
233-3311	Grant Allocation	871,160	902,359	943,500	943,500	913,000
233-3611	Investment Earnings	3,804	27,794	35,650	35,650	64,500
FUND 233 - MEASURE R		874,963	930,153	979,150	979,150	977,500
234-3311	Grant Allocation	985,817	1,020,762	1,069,300	1,069,300	1,034,700
234-3611	Investment Earnings	3,529	21,525	27,400	27,400	58,450
FUND 234 - MEASURE M		989,346	1,042,286	1,096,700	1,096,700	1,093,150
235-3311	Grant Allocation	-	-	2,277,100	2,284,150	456,950
FUND 235 - MEASURE A (SAFE CLEAN PARKS)		-	-	2,277,100	2,284,150	456,950
289-3311	Grant Allocation	1,543,250	653,612	653,600	643,000	643,000
289-3611	Investment Earnings	4,194	27,489	33,150	33,150	10,450
FUND 289 - MEASURE W (SAFE CLEAN WATER)		1,547,444	681,101	686,750	676,150	653,450
290-3414	Storm Drain Fees	27,595	71,894	72,000	72,000	72,000
290-3611	Investment Earnings	1,547	8,843	11,450	11,450	20,300
FUND 290 - STORM DRAIN		29,142	80,737	83,450	83,450	92,300
291-3412	Sewer Reconstruction Fees	3,868	1,274	1,500	1,000	1,000
291-3611	Investment Earnings	828	4,413	5,750	5,750	8,850
FUND 291 - SEWER RECONSTRUCTION		4,696	5,687	7,250	6,750	9,850
292-3413	Public Art Fees	25,880	602,090	500,000	300,000	500,000
292-3611	Investment Earnings	528	4,219	5,300	5,300	25,950
FUND 292 - PUBLIC ART		26,408	606,309	505,300	305,300	525,950
293-3419	Public Access Fees	48,082	43,855	48,000	25,000	48,000
293-3611	Investment Earnings	496	3,236	4,100	4,100	7,850
FUND 293 - PUBLIC ACCESS FEES		48,577	47,091	52,100	29,100	55,850
294-3415	General Plan Fees	28,626	51,155	43,000	43,000	43,000
294-3611	Investment Earnings	2,322	10,453	13,650	13,650	21,400
FUND 294 - GENERAL PLAN		30,948	61,608	56,650	56,650	64,400
295-3441	Orange Avenue LLA 81-1	14,142	14,143	14,150	14,150	14,150
FUND 295 - SERVICE ASSESSMENTS		14,142	14,143	14,150	14,150	14,150
296-3312	State COPS Grant	161,285	165,271	170,000	186,200	170,000
296-3313	Bureau of Justice Administration	23,685	-	-	-	-
296-3317	EIR Review Grant	17,533	-	-	-	-
296-3334	Active Transportation Program (ATP)	232,979	-	3,078,000	3,078,000	775,000
296-3335	SB2 Planning Grant	-	-	160,000	160,000	-
296-3337	CA Local Early Action Planning (LEAP)	31,066	-	-	-	-
296-3338	CA Permanent Local Housing Alloc (PLHA)	-	-	438,100	208,100	912,300
296-3340	Arts Education Grant	-	500	-	-	-
296-3342	SB 821	40,628	51,971	61,400	61,400	53,600
296-3343	Park Grant	-	-	-	-	-
296-3345	Used Oil Grant	7,874	8,300	8,300	8,300	7,650
296-3349	Surface Transportation Program-Local	-	-	-	-	-
296-3351	Cal Recycling	6,555	6,135	6,150	6,150	6,150
296-3352	CA-Emergency Management Grant	18,068	3,364	-	-	-
296-3353	SB 1383 (Greenhouse Gas Reduction)	78,823	-	43,000	143,200	-

REVENUE DETAILS

Account	Account Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
296-3354	State Grant	-	58,729	92,500	92,500	-
296-3356	Dept of Conservation Recycling Grant	13,961	13,388	14,000	14,000	14,000
296-3357	Park Maintenance Grant	-	-	-	-	-
296-3360	Federal Grant	-	-	550,000	550,000	333,000
296-3361	CA Local Roadway Safety Plan (LRSP)	22,724	2,040	-	-	-
296-3363	Highway Bridge Program	698	2,762	1,001,000	1,001,000	-
296-3364	California Park & Recreation Grant	-	-	3,100,000	3,100,000	-
296-3365	Prop 68-Park Grant Per Capita	4,070	255,407	849,772	849,772	950,000
296-3367	LA County Probation Grant	44,562	89,802	273,000	273,000	119,900
296-3368	Rivers/Mountains Conservancy	9,350	125,029	1,224,972	1,224,972	1,175,200
296-3369	I-710 Early Action Funds	575,623	559,377	800,000	800,000	-
296-3377	Metro Transit Authority	-	-	800,000	800,000	-
296-3392	Measure H - Homeless Grant	2,000	28,570	-	-	-
296-3398	Highway Safety Improvement Program	-	-	1,595,680	1,595,680	-
296-3527	LA County Discretionary Grant	27,007	30,000	-	-	-
296-3528	MSRC Grant	-	-	-	-	-
296-3529	Calif Natural Resource Agency (CNRA)	76,633	109,422	2,700,350	2,700,350	-
296-3531	Cal Trans State Grant	-	15,000	4,010,000	4,010,000	-
296-3532	Port of Long Beach	-	-	200,000	200,000	-
296-3533	US Environmental Protection Agency	-	35,688	145,000	195,000	139,050
296-3534	CA Automated Permit Processing (CalAPP)	-	-	60,000	11,000	49,000
296-3535	Kaiser Permanente Grant	-	-	50,000	50,000	-
296-3536	Water Resources Development Act (WRDA)	-	-	-	-	200,000
296-3611	Investment Earnings	1,176	8,184	10,850	10,850	93,450
296-3918	Program Income	-	-	-	-	-
FUND 296 - OTHER GRANTS		1,396,299	1,568,939	21,442,074	21,329,474	4,998,300
297-3311	Grant Allocation	-	-	1,200,000	1,200,000	1,400,000
FUND 297 - COMMUNITY BENEFIT AGREEMENT		-	-	1,200,000	1,200,000	1,400,000
311-3611	Investment Earnings	61	1,773	-	-	-
311-3711	Equipment Replacement	-	1,514,720	1,770,750	1,770,750	1,772,000
FUND 311 - DEBT SERVICE		61	1,516,493	1,770,750	1,770,750	1,772,000
511-3451	Sale of Water	8,092,426	8,307,130	8,925,000	8,925,000	9,375,000
511-3522	Other Fines and Penalties	-	40,786	35,000	35,000	35,000
511-3611	Investment Earnings	1,347	65,243	93,000	93,000	225,600
511-3915	Other Revenue	2,950	1,800	5,000	5,000	5,000
511-3921	Construction/Installation Fees	321,896	5,104	45,000	45,000	45,000
511-3924	Return Item Charge	600	725	-	-	-
FUND 511 - PARAMOUNT MUNICIPAL WATER		8,419,219	8,420,787	9,103,000	9,103,000	9,685,600
521-3611	Investment Earnings	7,246	58,764	76,750	76,750	121,500
FUND 521 - EQUIPMENT REPLACEMENT		7,246	58,764	76,750	76,750	121,500
614-3135	Redevelopment Property Tax Trust Fund	5,484,007	5,516,921	6,000,000	6,000,000	5,975,400
614-3611	Investment Earnings	2,007	104,268	55,000	128,400	100,000
FUND 614 - RDA OBLIGATION RETIREMENT FUND		5,486,014	5,621,189	6,055,000	6,128,400	6,075,400
791-3611	Investment Earnings	46,050	-	-	-	-
791-3612	Interest Distribution	(46,050)	-	-	-	-
FUND 791 - BANK CASH AND INVESTMENTS		-	-	-	-	-
CITYWIDE ALL FUNDS		73,269,792	86,467,192	99,379,724	112,665,535	86,492,050

Revenue Summary by Fund					
FUND 111 - GENERAL FUND	41,249,536	46,600,929	44,018,000	45,716,900	45,975,300
FUND 112 - CAPITAL PROJECTS	-	-	-	11,695,361	2,500,000
FUND 211 - COMM DEV BLOCK GRANT (CDBG)	728,973	663,985	873,800	1,037,100	923,400
FUND 212 - HOME	214,742	167,042	406,300	406,300	596,400
FUND 213 - HOME / ARP	-	-	350,000	350,000	215,000

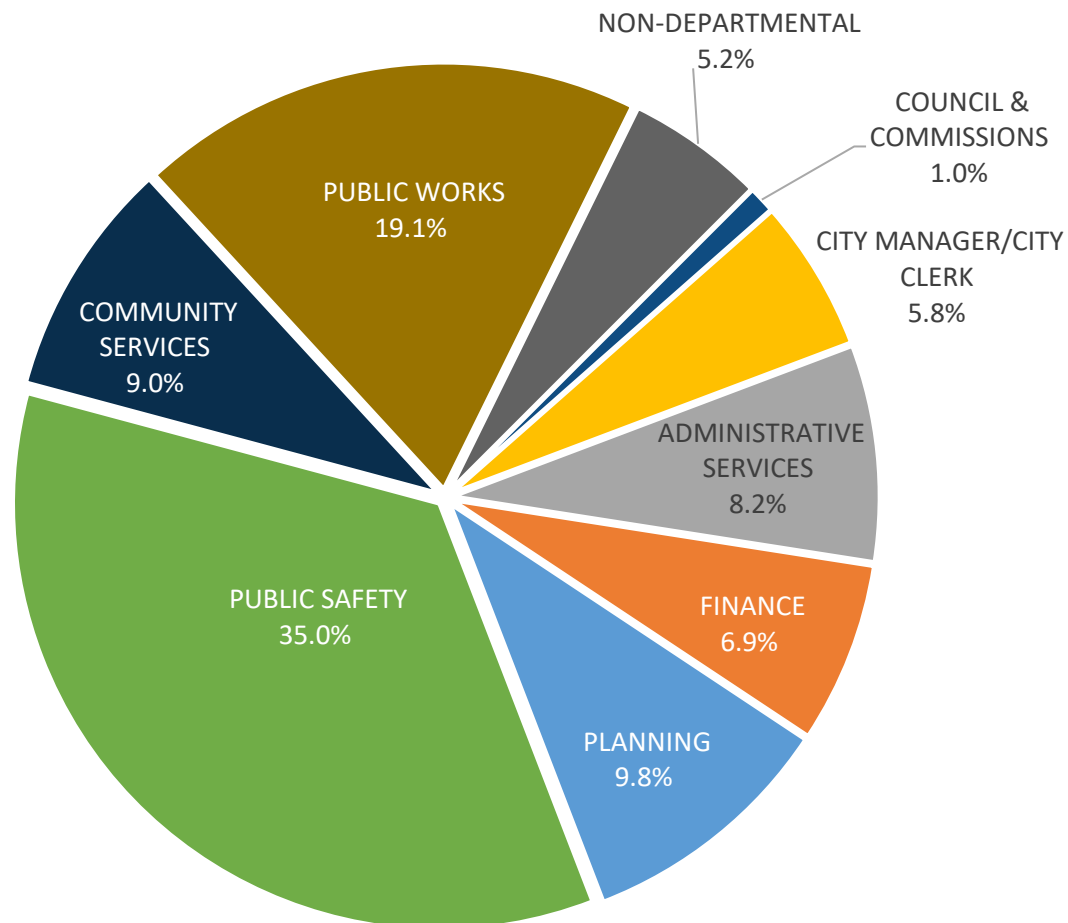
REVENUE DETAILS

Account	Account Title	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
		Actual	Actual	Revised	Estimated	Proposed
FUND 214 - PARAMOUNT HOUSING AUTHORITY		9,600	9,600	9,600	9,600	-
FUND 215 - CDBG CORONAVIRUS (CARES ACT)		226,977	232,082	-	-	-
FUND 216 - AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)		4,909,423	9,794,053	-	-	-
FUND 221 - AFTER SCHOOL EDUCATION & SAFETY		1,826,790	2,793,580	2,431,000	2,431,000	2,429,100
FUND 222 - GAS TAX		1,294,356	1,351,764	1,446,850	1,446,850	1,465,950
FUND 223 - TRAFFIC SAFETY		92,687	82,693	100,000	100,000	100,000
FUND 224 - AB939 WASTE REDUCTION		80,959	85,208	89,650	84,150	89,450
FUND 225 - AB2766 SUBVENTION		72,431	72,454	75,350	75,350	72,250
FUND 226 - DISABILITY ACCESS & EDUCATION		8,687	8,332	9,700	9,700	10,650
FUND 227 - ROAD MAINT & REPAIR ACT (RMRA)		1,107,045	1,211,865	1,319,450	1,319,450	1,309,550
FUND 231 - PROPOSITION A		1,407,681	1,482,777	1,557,100	1,557,100	1,540,600
FUND 232 - PROPOSITION C		1,165,398	1,255,545	1,286,750	1,286,750	1,268,050
FUND 233 - MEASURE R		874,963	930,153	979,150	979,150	977,500
FUND 234 - MEASURE M		989,346	1,042,286	1,096,700	1,096,700	1,093,150
FUND 235 - MEASURE A (SAFE CLEAN PARKS)		-	-	2,277,100	2,284,150	456,950
FUND 289 - MEASURE W (SAFE CLEAN WATER)		1,547,444	681,101	686,750	676,150	653,450
FUND 290 - STORM DRAIN		29,142	80,737	83,450	83,450	92,300
FUND 291 - SEWER RECONSTRUCTION		4,696	5,687	7,250	6,750	9,850
FUND 292 - PUBLIC ART		26,408	606,309	505,300	305,300	525,950
FUND 293 - PUBLIC ACCESS FEES		48,577	47,091	52,100	29,100	55,850
FUND 294 - GENERAL PLAN		30,948	61,608	56,650	56,650	64,400
FUND 295 - SERVICE ASSESSMENTS		14,142	14,143	14,150	14,150	14,150
FUND 296 - OTHER GRANTS		1,396,299	1,568,939	21,442,074	21,329,474	4,998,300
FUND 297 - COMMUNITY BENEFIT AGREEMENT		-	-	1,200,000	1,200,000	1,400,000
FUND 311 - DEBT SERVICE		61	1,516,493	1,770,750	1,770,750	1,772,000
FUND 511 - PARAMOUNT MUNICIPAL WATER		8,419,219	8,420,787	9,103,000	9,103,000	9,685,600
FUND 521 - EQUIPMENT REPLACEMENT		7,246	58,764	76,750	76,750	121,500
FUND 614 - RDA OBLIGATION RETIREMENT FUND		5,486,014	5,621,189	6,055,000	6,128,400	6,075,400
FUND 791 - BANK CASH AND INVESTMENTS		-	-	-	-	-
REVENUE SUMMARY BY FUND		73,269,792	86,467,192	99,379,724	112,665,535	86,492,050

EXPENDITURE BY DEPARTMENT – GENERAL FUND

EXPENDITURE BY DEPARTMENTS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
COUNCIL & COMMISSIONS	339,061	432,442	495,100	495,100	478,500
CITY MANAGER/CITY CLERK	1,998,295	2,043,365	2,679,300	2,687,300	2,760,900
ADMINISTRATIVE SERVICES	1,673,394	1,457,655	2,255,566	2,319,216	3,934,400
FINANCE	3,244,086	3,919,209	4,019,556	4,019,556	3,286,050
PLANNING	2,038,284	2,996,070	4,375,650	3,739,950	4,710,300
PUBLIC SAFETY	12,214,842	4,778,733	15,757,338	15,731,088	16,787,400
COMMUNITY SERVICES	2,646,967	3,062,966	4,033,050	4,033,050	4,309,900
PUBLIC WORKS	5,950,067	7,812,964	8,686,700	8,521,500	9,165,300
NON-DEPARTMENTAL	-	-	-	11,695,361	2,500,000
CAPITAL IMPROVEMENT PROJECT	3,515,863	2,249,443	-	-	-
GENERAL FUND - BY DEPARTMENT	33,620,859	28,752,847	42,302,260	53,242,121	47,932,750

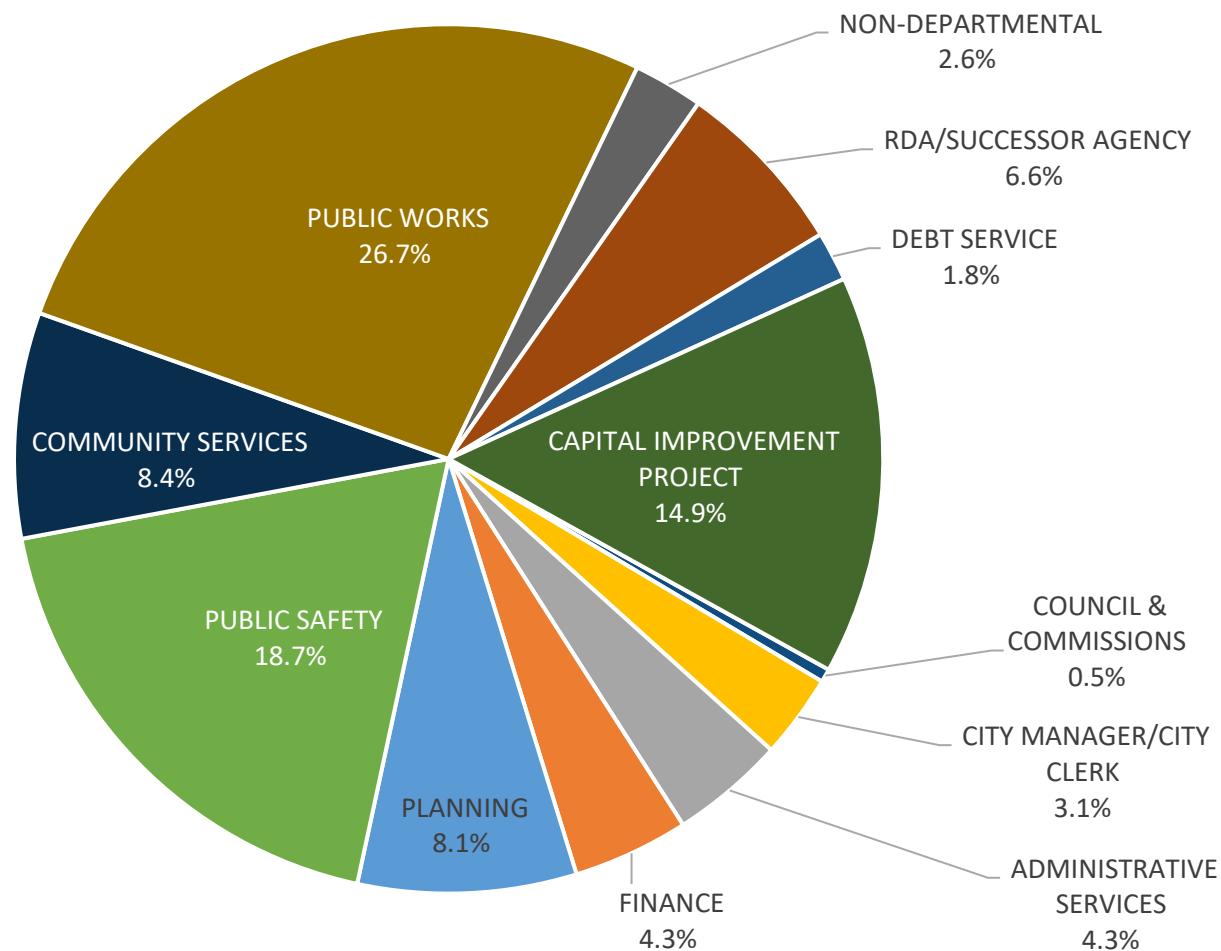
FY 2024-25 PROPOSED EXPENDITURES – GENERAL FUND



EXPENDITURE BY DEPARTMENT – ALL FUNDS

EXPENDITURE BY DEPARTMENTS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
COUNCIL & COMMISSIONS	342,081	435,411	498,200	498,200	481,600
CITY MANAGER/CITY CLERK	2,030,705	2,157,035	3,069,500	3,077,500	3,005,200
ADMINISTRATIVE SERVICES	1,736,737	1,511,381	2,382,866	2,446,516	4,090,400
FINANCE	3,858,327	4,856,812	5,132,406	5,132,406	4,151,200
PLANNING	2,616,052	4,207,053	6,397,138	5,152,438	7,826,650
PUBLIC SAFETY	13,258,545	14,083,302	17,128,538	17,052,288	17,976,650
COMMUNITY SERVICES	4,964,893	6,097,629	7,964,150	7,964,150	8,078,150
PUBLIC WORKS	16,617,290	20,886,615	23,208,500	22,791,000	25,690,450
NON-DEPARTMENTAL	-	-	-	11,695,361	2,500,000
RDA/SUCCESSOR AGENCY	1,797,074	1,117,085	5,736,100	5,723,300	6,360,300
DEBT SERVICE	381,263	1,514,720	1,770,750	1,770,750	1,772,000
CAPITAL IMPROVEMENT PROJECT	12,767,079	10,853,104	61,008,147	59,058,147	14,297,200
ALL FUNDS - BY DEPARTMENT	60,370,044	67,720,146	134,296,295	142,362,056	96,229,800

FY 2024-25 PROPOSED EXPENDITURES – ALL FUNDS



EXPENDITURE SUMMARY BY FUND/DEPT/DIVISION

Division	Program Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
111-11-11	City Council	301,747	397,407	444,200	444,200	427,300
111-11-12	Planning Commission	20,372	18,586	27,100	27,100	27,400
111-11-13	Public Safety Commission	6,142	5,600	8,950	8,950	8,950
111-11-14	Parks and Recreation Commission	4,913	4,913	6,200	6,200	6,200
111-11-15	Public Works Commission	3,019	2,968	5,550	5,550	5,550
111-11-16	Senior Services Commission	2,867	2,968	3,100	3,100	3,100
	COUNCIL & COMMISSIONS	339,061	432,442	495,100	495,100	478,500
111-12-11	City Manager/City Clerk	1,028,143	968,440	1,288,050	1,288,050	1,372,650
111-12-21	Legal Services	459,605	545,608	593,200	593,200	564,100
111-12-22	Community Promotion	510,547	529,317	798,050	806,050	824,150
	CITY MANAGER/CITY CLERK	1,998,295	2,043,365	2,679,300	2,687,300	2,760,900
111-14-11	Management Services	1,353,156	1,052,727	1,139,616	1,139,616	1,254,700
111-14-12	Human Resources	320,238	404,928	491,300	491,300	688,650
111-14-13	Risk Management	-	-	624,650	688,300	686,300
111-14-14	IT Support	-	-	-	-	1,304,750
	ADMINISTRATIVE SERVICES	1,673,394	1,457,655	2,255,566	2,319,216	3,934,400
111-15-11	Finance Admin	1,250,081	1,469,499	1,946,700	1,946,700	2,107,200
111-15-21	Business License	124,189	64,403	127,950	127,950	127,150
111-15-22	Water Billing	(12,988)	-	-	-	-
111-15-23	Municipal Support	1,882,805	2,385,307	1,944,906	1,944,906	1,051,700
	FINANCE	3,244,086	3,919,209	4,019,556	4,019,556	3,286,050
111-21-11	Planning Admin	1,247,263	1,739,440	2,111,550	2,021,550	2,527,400
111-21-21	Building & Safety	769,242	1,230,366	1,395,600	1,399,400	1,497,400
111-21-22	Residential Rehabilitation	-	11,480	86,000	86,000	136,000
111-21-23	Commercial Rehabilitation	21,779	14,783	782,500	233,000	549,500
	PLANNING	2,038,284	2,996,070	4,375,650	3,739,950	4,710,300
111-31-11	Public Safety Admin	881,332	726,764	801,600	801,600	875,400
111-31-21	Sworn Patrol	8,938,813	863,884	10,646,588	10,601,988	10,820,200
111-31-22	Non-Sworn Patrol	1,407,141	1,746,469	1,914,500	1,829,000	2,408,700
111-31-23	Code Enforcement	395,281	544,184	955,150	983,150	1,045,100
111-31-24	Support Services	592,274	643,267	726,200	793,050	837,200
111-31-25	Community Preservation	-	254,166	713,300	722,300	800,800
	PUBLIC SAFETY	12,214,842	4,778,733	15,757,338	15,731,088	16,787,400
111-41-11	Community Services Admin	575,355	826,264	953,950	953,950	946,000
111-41-21	Parks and Playgrounds	1,046,143	1,014,725	1,225,050	1,225,050	1,378,200
111-41-22	Aquatics	83,857	108,093	206,700	206,700	342,950
111-41-23	Sports	87,457	280,713	490,750	490,750	431,050
111-41-24	Instructional Classes/Special Events	41,758	64,693	287,200	287,200	292,950
111-41-25	Facilities	242,583	221,202	284,050	284,050	293,500
111-41-26	Paramount Education Partnership	187,686	90,537	188,600	188,600	195,500
111-41-27	Senior Services	377,529	429,888	370,150	370,150	402,550
111-41-28	Community Transportation	4,600	26,850	26,600	26,600	27,200
	COMMUNITY SERVICES	2,646,967	3,062,966	4,033,050	4,033,050	4,309,900
111-51-11	Public Works Admin	775,933	840,654	859,400	867,700	949,600
111-51-21	Facility Maintenance	1,713,003	1,993,409	2,321,650	2,208,950	2,176,700
111-51-22	Landscape Maintenance	2,061,427	2,946,030	3,071,350	3,104,150	3,602,500
111-51-23	Vehicle Maintenance	484,849	625,910	867,900	867,900	919,950
111-51-24	Sustainability	11,109	134,308	220,750	226,750	202,500
111-52-21	Road Maintenance	532,318	724,627	798,650	799,050	672,050
111-52-22	Engineering	418,566	548,027	447,000	447,000	542,000
111-52-23	Water Production	(17,406)	-	-	-	-
111-52-24	Water Distribution	(22,307)	-	-	-	-
111-52-25	Water Customer Service	(7,426)	-	100,000	-	100,000
	PUBLIC WORKS	5,950,067	7,812,964	8,686,700	8,521,500	9,165,300
111-70-11	Non-Departmental	-	-	-	11,695,361	2,500,000
	NON-DEPARTMENTAL	-	-	-	11,695,361	2,500,000
111-90-51	Paramount Pool Replaster & Deck Repairs	1,508,461	-	-	-	-
111-90-53	Progress Plaza Facility Improvements	136,572	-	-	-	-
111-90-73	Civic Center Fountain Upgrades	11,950	-	-	-	-
111-90-77	Carpet Replacement - Mariposa/Plaza	12,071	-	-	-	-
111-91-34	Civic Center Monument Sign	60,000	31,942	-	-	-
111-91-35	Bus Shelters	169,955	769,397	-	-	-
111-91-38	Drought Tolerant Median Conversion	69,904	-	-	-	-
111-91-51	Dills Park Informational Sign Replace	15,823	-	-	-	-
111-91-54	Progress Park Plaza Amenities	65,691	-	-	-	-

EXPENDITURE SUMMARY BY FUND/DEPT/DIVISION

Division	Program Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
111-92-34	City Entry Monument Signs	24,152	92,382	-	-	-
111-92-36	Drought Tolerant Median Conversion (2022)	290,707	-	-	-	-
111-92-38	Reclaim Water Extension Lakewood	-	95,584	-	-	-
111-92-50	Sport Court Repairs	56,554	-	-	-	-
111-92-51	Village Park Outdoor Restroom Upgrade	34,976	-	-	-	-
111-92-52	Progress Park Outdoor Restroom Upgrade	29,300	-	-	-	-
111-92-53	Community Garden Renovations	25,964	-	-	-	-
111-92-55	Paramount Park Comm Ctr Exterior Imp	32,562	-	-	-	-
111-92-56	Paramount Pk Gym/Pool Bldg Ext Repaint	91,000	-	-	-	-
111-92-57	Paramount Park Picnic Shelter Renovation	129,692	-	-	-	-
111-92-58	Dills Park Community Orchard	1,580	82,623	-	-	-
111-92-60	Progress Pk Art Piece & Exterior Light	24,999	-	-	-	-
111-92-61	Progress Park Picnic Shelter	-	45,016	-	-	-
111-92-62	Snack Shack Renovations	38,048	-	-	-	-
111-92-63	Salud Park Walking Track Replacement	181,000	-	-	-	-
111-92-64	Progress Plaza Exterior Design	-	14,500	-	-	-
111-92-65	Gym Improvements	-	1,870	-	-	-
111-92-69	Salud Park Fence Repair	15,075	-	-	-	-
111-92-70	City Yard Roof Replacement	221,148	-	-	-	-
111-92-71	Neighborhood Enhancement Program (2022)	104,628	-	-	-	-
111-92-75	Clearwater Restroom Fixtures Upgrade	33,291	-	-	-	-
111-92-77	Clearwater A/V System Replacement	68,269	42,795	-	-	-
111-92-78	City Hall Security Enhancement	20,331	12,560	-	-	-
111-92-79	City Yard Access System	8,628	-	-	-	-
111-92-80	City Hall Conference Room Upgrade	19,727	32,684	-	-	-
111-92-81	Clearwater Flooring Replacement	13,804	-	-	-	-
111-92-97	City Yard HVAC Replacement	-	14,875	-	-	-
111-93-33	Curb AdDress Painting	-	57,816	-	-	-
111-93-34	Traffic Circle Installation (Madison)	-	11,945	-	-	-
111-93-35	Hunsaker Striping Improvements	-	13,540	-	-	-
111-93-37	Paramount Park Sidewalk Improvement	-	180,679	-	-	-
111-93-52	Spane Park Carpet Replacement	-	13,055	-	-	-
111-93-53	Paramount Park/Pool Improvements	-	57,472	-	-	-
111-93-54	Paramount Pool Interior Upgrades	-	98,230	-	-	-
111-93-55	Paramount Park Improvements	-	6,970	-	-	-
111-93-56	Paramount Park Picnic Structure	-	15,793	-	-	-
111-93-57	Salud Park Portable Restroom	-	96,482	-	-	-
111-93-70	Paramount Park Roof Replacement	-	82,585	-	-	-
111-93-71	Neighborhood Enhancement Program (2023)	-	78,389	-	-	-
111-93-73	City Hall Restroom Renovations	-	18,000	-	-	-
111-93-76	City Yard Kitchen/Water Lab Renovations	-	43,430	-	-	-
111-93-77	City Yard Fencing Repairs	-	60,014	-	-	-
111-93-78	White Vinyl Fencing Replacement	-	22,751	-	-	-
111-93-84	City Hall Kitchen Renovation	-	103,304	-	-	-
111-93-86	City Hall Planning Dept Improvement	-	29,179	-	-	-
111-93-87	City Hall Parking Lot	-	15,433	-	-	-
111-93-92	Park Trash Cans	-	8,151	-	-	-
CAPITAL IMPROVEMENT PROJECT		3,515,863	2,249,443	-	-	-
FUND 111 - GENERAL FUND		33,620,859	28,752,847	42,302,260	53,242,121	47,932,750
112-92-33	LA River Bridge Repairs	-	-	450,000	450,000	-
112-92-38	Reclaim Water Extension Lakewood	-	-	8,800	8,800	-
112-92-58	Dills Park Community Orchard	-	-	1,572,000	1,572,000	-
112-92-59	Dills Park Renovation	-	-	679,950	679,950	-
112-92-68	Mariposa Classroom Conversion	-	-	27,500	27,500	10,000
112-92-74	Emergency Operations Equipment	-	-	220,000	220,000	-
112-92-76	Civic Center Fountain Upgrade	-	-	465,000	465,000	900,000
112-92-77	Clearwater A/V System Replacement	-	-	144,750	144,750	-
112-92-79	City Yard Access System	-	-	18,400	18,400	-
112-92-80	City Hall Conference Room Upgrade	-	-	154,316	154,316	-
112-92-94	HVAC/Condensing Unit Repl Paramount Gym	-	-	97,000	97,000	-
112-92-98	Substation Boiler Replacement	-	-	20,000	20,000	-
112-93-50	All-American Park Playground Replacement	-	-	2,100	2,100	-
112-93-51	Progress Plaza Carpet Replacement	-	-	3,000	3,000	-
112-93-52	Spane Park Carpet Replacement	-	-	296,445	296,445	-

EXPENDITURE SUMMARY BY FUND/DEPT/DIVISION

Division	Program Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
112-93-54	Paramount Pool Interior Upgrades	-	-	26,770	26,770	-
112-93-56	Paramount Park Picnic Structure	-	-	33,957	33,957	-
112-93-57	Salud Park Portable Restroom	-	-	33,518	33,518	-
112-93-58	Spane Park Facility Improvements	-	-	65,000	65,000	-
112-93-70	Paramount Park Roof Replacement	-	-	55,416	55,416	-
112-93-73	City Hall Restroom Renovations	-	-	76,000	76,000	-
112-93-74	City Hall Landscape & Irrigation Repairs	-	-	175,000	175,000	-
112-93-75	City Yard Restroom Renovation	-	-	396,500	446,500	-
112-93-85	Perimeter Wall on 70th Street	-	-	177,550	177,550	-
112-93-86	City Hall Planning Dept Improvement	-	-	25,821	25,821	-
112-93-87	City Hall Parking Lot	-	-	1,184,568	1,184,568	-
112-93-89	Senior Housing 16638-16675 Paramount	-	-	1,700,000	-	-
112-93-91	Progress Park Exterior Lighting Repl	-	-	245,000	245,000	-
112-94-32	Traffic Safety Improvements (2024)	-	-	325,000	325,000	-
112-94-33	Gardendale Street Improvements	-	-	100,000	100,000	-
112-94-34	Alley Improvements (2024)	-	-	75,000	75,000	-
112-94-35	Median Enhancements-2024	-	-	200,000	200,000	-
112-94-38	Guardrail Repairs	-	-	50,000	50,000	-
112-94-50	Park Monument Sign	-	-	195,000	195,000	-
112-94-51	Irrigation Valve Upgrades	-	-	35,000	35,000	-
112-94-52	Park Landscape Imorovement	-	-	35,000	35,000	-
112-94-54	Paramount Park Entry Improvement	-	-	50,000	50,000	-
112-94-55	All-American Park Picnic Shelter Replacement	-	-	120,000	120,000	-
112-94-59	All-American Park Fitness Equipment	-	-	80,000	80,000	-
112-94-61	Dills Park Playground Replacement	-	-	4,450	4,450	-
112-94-62	Somerset Ranch Pocket Park	-	-	47,500	47,500	-
112-94-63	All American Park Activity Center Design	-	-	50,000	50,000	-
112-94-64	Paramount Park Comm Center Expansion Design	-	-	15,000	15,000	-
112-94-70	Substation Roof Replacement	-	-	462,200	462,200	-
112-94-71	Neighborhood Enhancement Program (2024)	-	-	50,000	50,000	-
112-94-73	Substation Flooring Replacement	-	-	76,450	76,450	-
112-94-74	Substation Bldg Interior/Exterior Painting	-	-	70,000	70,000	-
112-94-75	City Yard Renovation	-	-	100,000	100,000	-
112-94-76	City Yard Gym Improvement	-	-	100,000	100,000	-
112-94-77	Veterans Memorial Renovation	-	-	352,000	352,000	-
112-94-80	Clearwater Bldg Interior Improvements	-	-	150,000	150,000	-
112-94-81	Property Purchase (16471 Paramount)	-	-	660,000	660,000	-
112-94-82	Paramount Saw / Museum Project	-	-	2,063,000	2,063,000	-
112-94-83	Community Enhancement Program	-	-	1,500,000	1,500,000	-
112-94-84	Business Attractions	-	-	566,916	566,916	-
112-94-85	15101 Paramount Blvd Project	-	-	277,600	277,600	-
112-94-87	City Hall Electrtrical Upgrades	-	-	100,000	100,000	500,000
112-94-88	Park Facility Security Enhancement	-	-	80,000	80,000	-
112-94-89	Friday Night Market Lights	-	-	50,000	50,000	-
112-94-90	LED Lighting Conversion	-	-	87,950	87,950	-
112-94-92	Lighting Control system	-	-	250,000	250,000	-
112-94-93	Willdan Energy Audit Project	-	-	1,584,850	1,584,850	-
112-95-50	Zero-Depth Splash Park	-	-	-	-	152,000
112-95-70	Ficus Tree Removal	-	-	-	-	1,700,000
112-95-72	Utility Box Murals	-	-	-	-	215,000
112-95-73	Community Center Audio/Visual Upgrade	-	-	-	-	529,800
CAPITAL IMPROVEMENT PROJECT		-	-	18,317,277	16,667,277	4,006,800
FUND 112 - CAPITAL PROJECTS		-	-	18,317,277	16,667,277	4,006,800
211-14-11	Management Services	12,014	-	17,250	17,250	18,500
ADMINISTRATIVE SERVICES		12,014	-	17,250	17,250	18,500
211-15-11	Finance Admin	133,558	52,139	25,650	25,650	18,400
FINANCE		133,558	52,139	25,650	25,650	18,400
211-21-11	Planning Admin	1,620	90,230	108,050	108,050	112,550
211-21-22	Residential Rehabilitation	-	-	244,700	244,700	244,800
211-21-23	Commercial Rehabilitation	126,649	-	-	-	-
PLANNING		128,269	90,230	352,750	352,750	357,350
211-31-11	Public Safety Admin	8,307	8,480	-	-	-
211-31-23	Code Enforcement	330,203	400,000	-	-	-
PUBLIC SAFETY		338,510	408,480	-	-	-

EXPENDITURE SUMMARY BY FUND/DEPT/DIVISION

Division	Program Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
211-41-27	Senior Services	-	-	113,150	113,150	114,150
	COMMUNITY SERVICES	-	-	113,150	113,150	114,150
211-51-21	Facility Maintenance	116,623	113,136	-	-	-
	PUBLIC WORKS	116,623	113,136	-	-	-
211-94-34	Alley Improvements (2024)	-	-	413,300	413,300	-
211-94-91	Paramount Pool Heater Conversion	-	-	115,000	115,000	-
211-95-34	Annual Sidewalk Replacement-2015	-	-	-	-	415,000
	CAPITAL IMPROVEMENT PROJECT	-	-	528,300	528,300	415,000
FUND 211 - COMM DEV BLOCK GRANT (CDBG)		728,973	663,985	1,037,100	1,037,100	923,400
212-15-11	Finance Admin	30,132	22,705	9,750	9,750	9,850
	FINANCE	30,132	22,705	9,750	9,750	9,850
212-21-11	Planning Admin	-	8,096	21,550	21,550	19,950
212-21-22	Residential Rehabilitation	160,610	120,911	375,000	375,000	566,600
	PLANNING	160,610	129,007	396,550	396,550	586,550
FUND 212 - HOME		190,742	151,712	406,300	406,300	596,400
213-31-25	Community Preservation	-	-	350,000	350,000	215,000
	PUBLIC SAFETY	-	-	350,000	350,000	215,000
FUND 213 - HOME / ARP		-	-	350,000	350,000	215,000
214-21-11	Planning Admin	970	813	2,000	2,000	-
	PLANNING	970	813	2,000	2,000	-
214-93-89	Senior Housing 16638-16675 Paramount	-	-	300,000	-	-
214-95-70	Ficus Tree Removal	-	-	-	-	300,000
	CAPITAL IMPROVEMENT PROJECT	-	-	300,000	-	-
FUND 214 - PARAMOUNT HOUSING AUTHORITY		970	813	302,000	2,000	300,000
215-21-11	Planning Admin	7,465	32,898	-	-	-
215-21-22	Residential Rehabilitation	1,017	-	-	-	-
215-21-23	Commercial Rehabilitation	91,693	96,771	-	-	-
	PLANNING	100,175	129,669	-	-	-
215-31-11	Public Safety Admin	126,802	-	-	-	-
215-31-25	Community Preservation	-	102,413	-	-	-
	PUBLIC SAFETY	126,802	-	-	-	-
FUND 215 - CDBG CORONAVIRUS (CARES ACT)		226,977	232,082	-	-	-
216-12-22	Community Promotion	5,613	64,790	-	-	-
	CITY MANAGER/CITY CLERK	5,613	64,790	-	-	-
216-15-11	Finance Admin	3,000	1,450	-	-	-
	FINANCE	3,000	1,450	-	-	-
216-21-23	Commercial Rehabilitation	-	736,667	-	-	-
	PLANNING	-	736,667	-	-	-
216-31-21	Sworn Patrol	-	8,105,644	-	-	-
216-31-25	Community Preservation	-	207,252	-	-	-
	PUBLIC SAFETY	-	8,312,896	-	-	-
216-51-21	Facility Maintenance	31,862	-	-	-	-
216-52-21	Road Maintenance	95,856	90,229	-	-	-
	PUBLIC WORKS	127,718	90,229	-	-	-
216-92-66	Paramount Park Ballfield Lighting	-	242,647	-	-	-
216-92-67	Progress Park Ballfield Lighting	-	297,663	-	-	-
216-92-92	Paramount Park Int/Ext Led Lighting	16,308	-	-	-	-
216-92-93	City Hall Led Retrofit Lighting	97,668	-	-	-	-
216-93-71	Neighborhood Enhancement Program (2023)	-	18,007	-	-	-
216-93-90	All-American Park Lighting Upgrades	-	29,703	-	-	-
	CAPITAL IMPROVEMENT PROJECT	113,976	588,020	-	-	-
FUND 216 - AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)		250,307	9,794,053	-	-	-
221-41-29	STAR (After School Program)	1,826,543	2,393,544	2,425,700	2,425,700	2,425,700
	COMMUNITY SERVICES	1,826,543	2,393,544	2,425,700	2,425,700	2,425,700
FUND 221 - AFTER SCHOOL EDUCATION & SAFETY		1,826,543	2,393,544	2,425,700	2,425,700	2,425,700
222-51-22	Landscape Maintenance	199,224	54,092	175,000	175,000	175,000
222-52-21	Road Maintenance	1,046,003	1,071,731	1,175,900	1,175,900	1,279,950
222-52-22	Engineering	7,500	7,500	-	-	-

EXPENDITURE SUMMARY BY FUND/DEPT/DIVISION

Division	Program Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
	PUBLIC WORKS	1,252,727	1,133,323	1,350,900	1,350,900	1,454,950
FUND 222 - GAS TAX		1,252,727	1,133,323	1,350,900	1,350,900	1,454,950
223-31-22	Non-Sworn Patrol	201,547	82,693	100,000	100,000	100,000
	PUBLIC SAFETY	201,547	82,693	100,000	100,000	100,000
FUND 223 - TRAFFIC SAFETY		201,547	82,693	100,000	100,000	100,000
224-51-11	Public Works Admin	13,641	-	-	-	-
224-51-24	Sustainability	23,223	110,309	143,450	133,450	386,150
224-52-22	Engineering	-	-	-	10,000	10,000
	PUBLIC WORKS	36,863	110,309	143,450	143,450	396,150
FUND 224 - AB939 WASTE REDUCTION		36,863	110,309	143,450	143,450	396,150
225-15-11	Finance Admin	3,597	4,108	3,800	3,800	4,200
225-15-23	Municipal Support	14,103	1,650	10,000	10,000	-
	FINANCE	17,700	5,757	13,800	13,800	4,200
225-51-22	Landscape Maintenance	-	-	18,000	18,000	16,000
225-51-23	Vehicle Maintenance	146,504	47,234	49,050	49,050	49,050
	PUBLIC WORKS	146,504	47,234	67,050	67,050	65,050
225-92-90	Ev Charging Stations	27,612	162,000	-	-	-
225-93-93	Ev Charging Stations Edison Charge Ready	-	186,806	25,000	25,000	-
	CAPITAL IMPROVEMENT PROJECT	27,612	348,806	25,000	25,000	-
FUND 225 - AB2766 SUBVENTION		191,816	401,797	105,850	105,850	69,250
226-21-11	Planning Admin	-	-	50,000	10,000	40,000
	PLANNING	-	-	50,000	10,000	40,000
FUND 226 - DISABILITY ACCESS & EDUCATION		-	-	50,000	10,000	40,000
227-91-31	Neighborhood Street Resurfacing (2021)	1,000,000	-	-	-	-
227-92-31	Neighborhood Street Resurfacing (2022)	-	1,117,174	-	-	-
227-93-31	Neighborhood Street Resurfacing (2023)	-	1,161,000	110,250	110,250	-
227-94-31	Neighborhood Street Resurfacing (2024)	-	-	1,322,150	1,322,150	-
227-95-31	Neighborhood Street Improvements-2015	-	-	-	-	250,000
227-95-XX	-- missing program title --	-	-	-	-	1,000,000
	CAPITAL IMPROVEMENT PROJECT	1,000,000	2,278,174	1,432,400	1,432,400	1,250,000
FUND 227 - ROAD MAINT & REPAIR ACT (RMRA)		1,000,000	2,278,174	1,432,400	1,432,400	1,250,000
231-12-11	City Manager/City Clerk	22,595	23,275	21,350	21,350	25,900
	CITY MANAGER/CITY CLERK	22,595	23,275	21,350	21,350	25,900
231-14-11	Management Services	17,207	17,909	10,300	10,300	11,100
	ADMINISTRATIVE SERVICES	17,207	17,909	10,300	10,300	11,100
231-15-11	Finance Admin	38,528	43,738	34,200	34,200	31,350
	FINANCE	38,528	43,738	34,200	34,200	31,350
231-21-11	Planning Admin	18,898	20,221	35,438	35,438	-
	PLANNING	18,898	20,221	35,438	35,438	-
231-31-11	Public Safety Admin	8,307	8,480	5,700	5,700	5,850
231-31-21	Sworn Patrol	95,545	89,604	110,000	110,000	110,000
	PUBLIC SAFETY	103,851	98,084	115,700	115,700	115,850
231-41-11	Community Services	27,829	29,666	29,250	29,250	29,450
231-41-28	Community Transportation	458,859	611,453	654,000	654,000	682,300
	COMMUNITY SERVICES	486,689	641,119	683,250	683,250	711,750
231-51-11	Public Works Admin	22,258	22,815	26,950	26,950	28,950
231-51-21	Facility Maintenance	17,182	23,579	26,250	143,950	144,550
	PUBLIC WORKS	39,440	46,394	53,200	170,900	173,500
231-91-35	Bus Shelters	777,271	-	-	-	-
231-92-73	Bus Stop Trash Cans	26,706	-	-	-	-
231-93-81	Bus Benches & Trash Cans	-	-	400,000	400,000	-
	CAPITAL IMPROVEMENT PROJECT	803,977	-	400,000	400,000	-
FUND 231 - PROPOSITION A		1,531,184	890,738	1,353,438	1,471,138	1,069,450
232-12-11	City Manager/City Clerk	-	23,275	21,350	21,350	25,900
	CITY MANAGER/CITY CLERK	-	23,275	21,350	21,350	25,900
232-14-11	Management Services	-	17,909	17,200	17,200	18,350
	ADMINISTRATIVE SERVICES	-	17,909	17,200	17,200	18,350
232-15-11	Finance Admin	8,987	41,830	34,200	34,200	31,350

EXPENDITURE SUMMARY BY FUND/DEPT/DIVISION

Division	Program Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
	FINANCE	8,987	41,830	34,200	34,200	31,350
232-51-11	Public Works Admin	22,497	22,935	26,950	26,950	28,950
232-52-22	Engineering	47,431	93,606	70,000	70,000	70,000
	PUBLIC WORKS	69,928	116,541	96,950	96,950	98,950
232-91-37	Vermont Street Improvement	90,000	-	-	-	-
232-92-30	Arterial Street Resurfacing (2022)	-	850,000	-	-	-
232-93-30	Arterial Street Resurfacing (2023)	-	355,471	566,529	566,529	-
232-94-30	Arterial Street Resurfacing (2024)	-	-	1,563,700	1,563,700	-
232-95-30	Arterial Street Resurfacing-2015	-	-	-	-	1,000,000
232-98-33	Rosecrans Bridge Repair	19,992	8,087	19,000	19,000	-
	CAPITAL IMPROVEMENT PROJECT	19,992	8,087	19,000	19,000	-
FUND 232 - PROPOSITION C		188,908	1,413,112	2,318,929	2,318,929	1,174,550
233-14-11	Management Services	17,353	-	17,200	17,200	18,350
	ADMINISTRATIVE SERVICES	17,353	-	17,200	17,200	18,350
233-15-11	Finance Admin	37,019	7,262	34,200	34,200	31,350
	FINANCE	37,019	7,262	34,200	34,200	31,350
233-51-11	Public Works Admin	24,297	25,938	11,900	11,900	12,950
233-52-22	Engineering	2,525	-	-	-	-
	PUBLIC WORKS	26,822	25,938	11,900	11,900	12,950
233-91-31	Neighborhood Street Resurfacing	343,394	-	-	-	-
233-92-31	Neighborhood Street Resurfacing (2022)	163,150	81,900	-	-	-
233-93-31	Neighborhood Street Resurfacing (2023)	-	141,153	483,900	483,900	-
233-94-35	Median Enhancements-2024	-	-	14,200	14,200	1,150,000
233-95-31	Neighborhood Street Improvements-2015	-	-	-	-	600,000
	CAPITAL IMPROVEMENT PROJECT	506,544	223,053	498,100	498,100	1,750,000
FUND 233 - MEASURE R		587,738	256,252	561,400	561,400	1,812,650
234-14-11	Management Services	16,769	17,909	17,200	17,200	18,350
	ADMINISTRATIVE SERVICES	16,769	17,909	17,200	17,200	18,350
234-15-11	Finance Admin	36,596	39,197	34,200	34,200	31,350
	FINANCE	36,596	39,197	34,200	34,200	31,350
234-51-11	Public Works Admin	18,485	19,596	26,950	26,950	28,950
	PUBLIC WORKS	18,485	19,596	26,950	26,950	28,950
234-91-31	Neighborhood Street Resurfacing	300,000	-	-	-	-
234-91-32	WSAB Bikeway Phase 4	-	-	95,000	95,000	-
234-92-30	Arterial Street Resurfacing (2022)	146,200	468,990	-	-	-
234-92-32	Traffic Signal Alondra/Passage	3,419	44,283	130,491	130,491	-
234-92-33	Traffic Signal Garfield/70Th	1,115	-	80,000	80,000	-
234-92-35	Traffic Safety Improvements	500	30,316	394,985	394,985	-
234-95-30	Arterial Street Resurfacing-2015	-	-	-	-	400,000
234-99-32	WSAB Bikeway Phase 2	389,243	16,660	997,241	997,241	-
	CAPITAL IMPROVEMENT PROJECT	840,477	560,248	1,697,717	1,697,717	400,000
FUND 234 - MEASURE M		912,326	636,951	1,776,067	1,776,067	478,650
235-41-24	Instructional Classes/Special Events	-	-	132,200	132,200	138,950
235-41-28	Community Transportation	-	-	18,000	18,000	18,000
	COMMUNITY SERVICES	-	-	150,200	150,200	156,950
235-92-54	Paramount Park Playground	-	-	322,000	322,000	-
235-92-59	Dills Park Renovation	-	-	563,650	563,650	300,000
235-93-54	Paramount Pool Interior Upgrades	-	-	259,000	259,000	-
235-94-60	Park Development Concept	-	-	285,000	285,000	-
	CAPITAL IMPROVEMENT PROJECT	-	-	1,579,850	1,579,850	456,950
FUND 235 - MEASURE A (SAFE CLEAN PARKS)		-	-	1,579,850	1,579,850	456,950
289-51-24	Sustainability	179,545	119,381	195,000	195,000	195,000
289-52-21	Road Maintenance	6,500	403,515	-	-	-
	PUBLIC WORKS	186,045	522,896	195,000	195,000	195,000
289-92-95	Spane Park Stormwater Capture	290,239	271,416	335,530	335,530	100,000
289-93-36	Stormwater Catch Basin Inserts	-	113,338	-	-	-
289-95-90	-- missing program title --	-	-	-	-	415,000
	CAPITAL IMPROVEMENT PROJECT	290,239	384,754	335,530	335,530	515,000
FUND 289 - MEASURE W (SAFE CLEAN WATER)		476,284	907,649	530,530	530,530	710,000
290-95-33	Railroad Crossing Pavement Light Repl	-	-	-	-	200,000

EXPENDITURE SUMMARY BY FUND/DEPT/DIVISION

Division	Program Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
	CAPITAL IMPROVEMENT PROJECT	-	-	-	-	200,000
FUND 290 - STORM DRAIN		-	-	-	-	200,000
292-12-22	Community Promotion	4,202	2,331	7,500	7,500	7,500
	CITY MANAGER/CITY CLERK	4,202	2,331	7,500	7,500	7,500
292-21-11	Planning Admin	-	-	-	-	100,000
	PLANNING	-	-	-	-	100,000
292-41-22	Aquatics	-	-	-	-	4,100
	COMMUNITY SERVICES	-	-	-	-	4,100
292-91-16	Well #16 Design/Construction	-	-	-	-	30,000
292-91-77	Sculpture Commemorating 5-Female-Council	53,672	-	-	-	-
292-92-60	Progress Pk Art Piece & Exterior Light	103,500	-	-	-	-
292-92-72	Paramount Paints Program (2022)	55,250	-	-	-	-
292-93-72	Paramount Paints Program (2023)	-	40,380	-	-	-
292-94-54	Paramount Park Entry Improvement	-	-	49,500	49,500	-
292-94-72	Paramount Paints Program	-	-	90,000	90,000	-
292-94-77	Veterans Memorial Renovation	-	-	145,750	145,750	-
292-95-75	Let's Go Dad Art Piece	-	-	-	-	70,000
	CAPITAL IMPROVEMENT PROJECT	212,422	40,380	285,250	285,250	100,000
FUND 292 - PUBLIC ART		216,624	42,711	292,750	292,750	211,600
293-14-11	Management Services	-	-	-	-	11,000
293-14-14	IT Support	-	-	-	-	5,000
	ADMINISTRATIVE SERVICES	-	-	-	-	11,000
293-15-23	Municipal Support	4,181	4,356	5,000	5,000	-
	FINANCE	4,181	4,356	5,000	5,000	-
293-91-75	Progress Plaza A/V Improvement	5,257	-	-	-	-
293-94-79	Council Chamber Improvements	-	-	-	-	150,000
	CAPITAL IMPROVEMENT PROJECT	5,257	-	-	-	-
FUND 293 - PUBLIC ACCESS FEES		9,438	4,356	5,000	5,000	166,000
294-21-11	Planning Admin	120,248	68,689	476,750	91,750	518,000
	PLANNING	120,248	68,689	476,750	91,750	518,000
	FUND 294 - GENERAL PLAN	120,248	68,689	476,750	91,750	518,000
295-15-23	Municipal Support	3,506	9,126	3,700	3,700	3,700
	FINANCE	3,506	9,126	3,700	3,700	3,700
295-51-22	Landscape Maintenance	8,780	3,160	8,600	8,600	8,600
295-52-22	Engineering	1,857	1,857	1,850	1,850	1,850
	PUBLIC WORKS	10,637	5,017	10,450	10,450	10,450
FUND 295 - SERVICE ASSESSMENTS		14,142	14,143	14,150	14,150	14,150
296-12-22	Community Promotion	-	-	200,000	200,000	-
	CITY MANAGER/CITY CLERK	-	-	200,000	200,000	-
296-21-11	Planning Admin	48,599	35,688	305,000	355,000	472,050
296-21-22	Residential Rehabilitation	-	-	241,000	11,000	681,100
296-21-21	Development Services	-	-	60,000	11,000	49,000
	PLANNING	48,599	35,688	606,000	377,000	1,202,150
296-31-11	Public Safety Admin	47,074	3,364	-	-	-
296-31-21	Sworn Patrol	225,919	251,640	452,600	452,600	306,700
296-31-25	Community Preservation	-	45,000	257,100	257,100	231,200
	PUBLIC SAFETY	272,993	300,003	709,700	709,700	537,900
296-41-29	STAR (After School Program)	4,694	-	-	-	-
	COMMUNITY SERVICES	4,694	-	-	-	-
296-51-11	Public Works Admin	698	2,762	-	-	-
296-51-21	Facility Maintenance	25,814	-	-	-	-
296-51-22	Landscape Maintenance	-	58,729	97,500	97,500	5,000
296-51-24	Sustainability	-	38,454	41,650	41,650	113,000
296-52-21	Road Maintenance	48,502	60,271	69,700	69,700	61,250
296-52-22	Engineering	22,724	2,040	-	-	31,650
	PUBLIC WORKS	97,738	162,256	208,850	208,850	210,900
296-90-51	Paramount Pool Replaster & Deck Repairs	48,207	-	-	-	-
296-91-32	WSAB Bikeway Phase 4	28,426	109,422	2,700,350	2,700,350	-
296-91-36	Alondra Blvd Widening	575,623	559,377	600,000	600,000	-
296-92-32	Traffic Signal Alondra/Passage	-	28,570	303,330	303,330	-

EXPENDITURE SUMMARY BY FUND/DEPT/DIVISION

Division	Program Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
296-92-35	Traffic Safety Improvements	-	-	250,000	250,000	-
296-92-37	WSAB Bikeway Phase 3	9,350	125,029	1,224,972	1,224,972	1,175,200
296-92-58	Dills Park Community Orchard	-	-	1,450,000	1,450,000	-
296-92-59	Dills Park Renovation	4,070	43,229	849,772	849,772	-
296-92-65	Gym Improvements	-	212,178	-	-	-
296-92-68	Mariposa Classroom Conversion	-	-	250,000	250,000	-
296-93-58	Spane Park Facility Improvements	-	-	350,000	350,000	-
296-94-32	Traffic Safety Improvements (2024)	-	-	794,000	794,000	-
296-94-33	Hunsaker Traffic Safety Improvement	-	-	248,350	248,350	-
296-94-64	Paramount Park Comm Center Expansion Design	-	-	-	-	950,000
296-95-10	Installation of Services & Hydrants	-	-	-	-	200,000
296-95-32	Orange Parkway Improvements	-	-	-	-	775,000
296-98-33	Rosecrans Bridge Repair	-	-	2,001,000	2,001,000	-
296-99-32	WSAB Bikeway Phase 2	232,979	-	7,078,000	7,078,000	-
	CAPITAL IMPROVEMENT PROJECT	898,655	1,077,805	18,099,774	18,099,774	3,100,200
FUND 296 - OTHER GRANTS		1,322,679	1,575,752	19,824,324	19,595,324	5,051,150
297-12-22	Community Promotion	-	-	140,000	140,000	185,000
	CITY MANAGER/CITY CLERK	-	-	140,000	140,000	185,000
297-21-11	Planning Admin	-	-	100,000	145,000	55,000
297-21-22	Residential Rehabilitation	-	-	-	-	257,300
	PLANNING	-	-	100,000	145,000	312,300
297-31-25	Community Preservation	-	-	39,800	39,800	170,500
	PUBLIC SAFETY	-	-	39,800	39,800	170,500
297-41-21	Parks and Playgrounds	-	-	65,000	65,000	75,000
297-41-22	Aquatics	-	-	85,000	85,000	25,000
297-41-23	Sports	-	-	20,000	20,000	30,000
297-41-24	Instructional Classes/Special Events	-	-	70,000	70,000	55,000
297-41-26	Paramount Education Partnership	-	-	4,000	4,000	7,000
297-41-27	Senior Services	-	-	10,000	10,000	20,000
297-41-28	Community Transportation	-	-	6,000	6,000	5,000
	COMMUNITY SERVICES	-	-	260,000	260,000	217,000
297-51-22	Landscape Maintenance	-	-	100,000	100,000	-
297-51-24	Sustainability	-	-	100,000	-	-
	PUBLIC WORKS	-	-	200,000	100,000	-
297-92-58	Dills Park Community Orchard	-	-	68,000	68,000	-
297-93-54	Paramount Pool Interior Upgrades	-	-	32,000	32,000	-
297-93-87	City Hall Parking Lot	-	-	-	-	400,000
297-94-35	Median Enhancements-2024	-	-	44,000	44,000	-
297-94-57	Paramount Gym Improvements	-	-	100,000	100,000	-
297-94-71	Neighborhood Enhancement Program (2024)	-	-	141,200	141,200	-
297-94-86	Electronic Message Boards	-	-	75,000	75,000	-
297-95-73	Community Center Audio/Visual Upgrade	-	-	-	-	170,200
	CAPITAL IMPROVEMENT PROJECT	-	-	460,200	460,200	570,200
FUND 297 - COMMUNITY BENEFIT AGREEMENT		-	-	1,200,000	1,145,000	1,455,000
311-72-11	Debt Service Admin (GF)	381,263	1,514,720	1,770,750	1,770,750	1,772,000
	DEBT SERVICE	381,263	1,514,720	1,770,750	1,770,750	1,772,000
FUND 311 - DEBT SERVICE		381,263	1,514,720	1,770,750	1,770,750	1,772,000
511-11-15	Public Works Commission	3,020	2,968	3,100	3,100	3,100
	COUNCIL & COMMISSIONS	3,020	2,968	3,100	3,100	3,100
511-14-13	Risk Management	-	-	48,150	48,150	53,400
511-14-14	IT Support	-	-	-	-	1,950
	ADMINISTRATIVE SERVICES	-	-	48,150	48,150	55,350
511-15-22	Water Billing	184,513	600,312	468,200	468,200	505,350
511-15-23	Municipal Support	56,060	68,598	36,500	36,500	48,250
	FINANCE	240,573	668,910	504,700	504,700	553,600
511-51-11	Public Works Admin	862,239	1,480,588	1,407,500	1,442,500	1,466,050
511-51-23	Vehicle Maintenance	-	1,198	27,000	27,000	27,000
511-51-24	Sustainability	-	130,136	37,750	37,750	62,300
511-52-23	Water Production	6,190,542	6,742,991	7,475,750	7,482,750	8,109,350
511-52-24	Water Distribution	1,360,154	1,955,291	2,213,700	2,316,700	3,379,500
511-52-25	Water Customer Service	124,758	370,580	351,400	351,400	369,100
	PUBLIC WORKS	8,537,693	10,680,783	11,513,100	11,658,100	13,413,300

EXPENDITURE SUMMARY BY FUND/DEPT/DIVISION

Division	Program Title	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
511-91-16	Well #16 Design/Construction	3,675,357	1,375,292	285,000	285,000	140,000
511-92-10	Installation of Services & Hydrants	124,935	-	-	-	-
511-92-11	Annual Valve Replacement	18,061	-	-	-	-
511-92-12	Property Acquisition for Water Infrastru	623,713	-	-	-	-
511-93-10	Installation of Services & Hydrants	-	166,185	-	-	-
511-94-10	Installation of Services & Hydrants (2024)	-	-	100,000	100,000	-
511-94-11	Annual Valve Replacement (2024)	-	-	25,000	25,000	-
511-94-12	Water Main Improvements Design Upgrades	-	-	65,000	65,000	-
511-94-13	Monitoring Wells Installation	-	-	124,800	124,800	-
	CAPITAL IMPROVEMENT PROJECT	4,442,066	1,541,478	599,800	599,800	140,000
FUND 511 - PARAMOUNT MUNICIPAL WATER		13,223,352	12,894,139	12,668,850	12,813,850	14,165,350
521-15-23	Municipal Support	60,460	41,135	413,450	413,450	150,000
	FINANCE	60,460	41,135	413,450	413,450	150,000
521-21-21	Building & Safety	-	-	2,000	2,000	-
	PLANNING	-	-	2,000	2,000	-
521-31-21	Sworn Patrol	-	-	50,000	-	50,000
521-31-22	Non-Sworn Patrol	-	-	6,000	6,000	-
	PUBLIC SAFETY	-	-	56,000	6,000	50,000
521-41-11	Community Services	-	-	4,500	4,500	-
521-41-21	Parks and Playgrounds	-	-	87,150	87,150	90,000
521-41-22	Aquatics	-	-	6,300	6,300	15,100
521-41-23	Sports	-	-	92,600	92,600	10,000
521-41-25	Facilities	-	-	37,500	37,500	13,000
521-41-26	Paramount Education Partnership	-	-	-	-	3,500
521-41-27	Senior Services	-	-	70,750	70,750	7,000
	COMMUNITY SERVICES	-	-	304,800	304,800	138,600
521-51-21	Facility Maintenance	-	-	304,000	229,000	107,000
521-51-22	Landscape Maintenance	-	-	180,000	-	180,000
521-52-21	Road Maintenance	-	-	160,000	-	178,000
	PUBLIC WORKS	-	-	644,000	229,000	465,000
521-93-79	Community Center A/V	-	18,627	55,000	55,000	-
521-93-80	Mariposa A/V Replacement	-	14,657	60,000	60,000	-
521-93-82	City Hall Furniture Replacement	-	281,623	94,266	94,266	-
521-93-83	City Hall Conference Room Furniture Repl	-	32,477	-	-	-
521-94-78	City Yard Furniture Replacement	-	-	500,000	500,000	-
521-94-79	Council Chamber Improvements	-	-	150,000	150,000	-
521-95-71	Neighborhood Enhancement Program (2015)	-	-	-	-	100,000
	CAPITAL IMPROVEMENT PROJECT	-	347,385	1,860,066	1,395,066	753,600
FUND 521 - EQUIPMENT REPLACEMENT		60,460	388,520	2,273,516	1,808,516	903,600
614-71-11	Redevelopment Agency Admin	1,797,074	1,117,085	5,736,100	5,723,300	6,360,300
	RDA/SUCCESSOR AGENCY	1,797,074	1,117,085	5,736,100	5,723,300	6,360,300
FUND 614 - RDA OBLIGATION RETIREMENT FUND		1,797,074	1,117,085	5,736,100	5,723,300	6,360,300
CITYWIDE ALL FUNDS		60,370,044	67,720,146	120,705,641	128,771,402	96,229,800

Expenditure Summary by Fund						
FUND 111 - GENERAL FUND	33,620,859	28,752,847	42,302,260	53,242,121	47,932,750	
FUND 112 - CAPITAL PROJECTS	-	-	18,317,277	16,667,277	4,006,800	
FUND 211 - COMM DEV BLOCK GRANT (CDBG)	728,973	663,985	1,037,100	1,037,100	923,400	
FUND 212 - HOME	190,742	151,712	406,300	406,300	596,400	
FUND 213 - HOME / ARP	-	-	350,000	350,000	215,000	
FUND 214 - PARAMOUNT HOUSING AUTHORITY	970	813	302,000	2,000	300,000	
FUND 215 - CDBG CORONAVIRUS (CARES ACT)	226,977	232,082	-	-	-	
FUND 216 - AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)	250,307	9,794,053	-	-	-	
FUND 221 - AFTER SCHOOL EDUCATION & SAFETY	1,826,543	2,393,544	2,425,700	2,425,700	2,425,700	
FUND 222 - GAS TAX	1,252,727	1,133,323	1,350,900	1,350,900	1,454,950	
FUND 223 - TRAFFIC SAFETY	201,547	82,693	100,000	100,000	100,000	
FUND 224 - AB939 WASTE REDUCTION	36,863	110,309	143,450	143,450	396,150	
FUND 225 - AB2766 SUBVENTION	191,816	401,797	105,850	105,850	69,250	
FUND 226 - DISABILITY ACCESS & EDUCATION	-	-	50,000	10,000	40,000	
FUND 227 - ROAD MAINT & REPAIR ACT (RMRA)	1,000,000	2,278,174	1,432,400	1,432,400	1,250,000	
FUND 231 - PROPOSITION A	1,531,184	890,738	1,353,438	1,471,138	1,069,450	

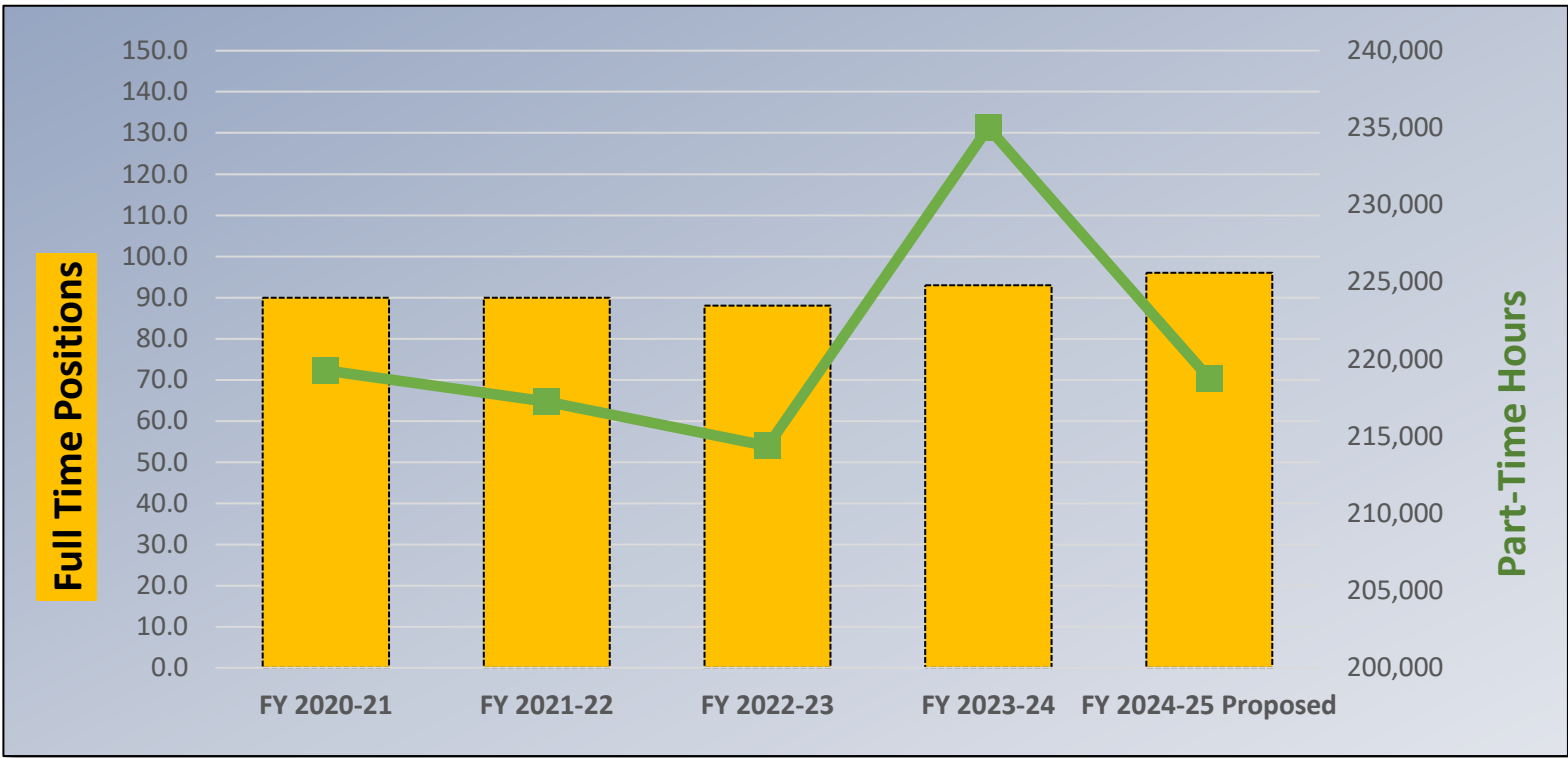
EXPENDITURE SUMMARY BY FUND/DEPT/DIVISION

Division	Program Title	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
		Actual	Actual	Revised	Estimated	Proposed
FUND 232 - PROPOSITION C		188,908	1,413,112	2,318,929	2,318,929	1,174,550
FUND 233 - MEASURE R		587,738	256,252	561,400	561,400	1,812,650
FUND 234 - MEASURE M		912,326	636,951	1,776,067	1,776,067	478,650
FUND 235 - MEASURE A (SAFE CLEAN PARKS)		-	-	1,579,850	1,579,850	456,950
FUND 289 - MEASURE W (SAFE CLEAN WATER)		476,284	907,649	530,530	530,530	710,000
FUND 290 - STORM DRAIN		-	-	-	-	200,000
FUND 292 - PUBLIC ART		216,624	42,711	292,750	292,750	211,600
FUND 293 - PUBLIC ACCESS FEES		9,438	4,356	5,000	5,000	166,000
FUND 294 - GENERAL PLAN		120,248	68,689	476,750	91,750	518,000
FUND 295 - SERVICE ASSESSMENTS		14,142	14,143	14,150	14,150	14,150
FUND 296 - OTHER GRANTS		1,322,679	1,575,752	19,824,324	19,595,324	5,051,150
FUND 297 - COMMUNITY BENEFIT AGREEMENT		-	-	1,200,000	1,145,000	1,455,000
FUND 311 - DEBT SERVICE		381,263	1,514,720	1,770,750	1,770,750	1,772,000
FUND 511 - PARAMOUNT MUNICIPAL WATER		13,223,352	12,894,139	12,668,850	12,813,850	14,165,350
FUND 521 - EQUIPMENT REPLACEMENT		60,460	388,520	2,273,516	1,808,516	903,600
FUND 614 - RDA OBLIGATION RETIREMENT FUND		1,797,074	1,117,085	5,736,100	5,723,300	6,360,300
CITYWIDE ALL FUNDS		60,370,044	67,720,146	120,705,641	128,771,402	96,229,800

AUTHORIZED POSITION SUMMARY

Department	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 Proposed
Full-Time Positions					
City Manager/City Clerk*	4.0	4.0	4.0	5.0	5.0
Administrative Services	8.0	8.0	6.0	5.0	5.0
Finance	9.0	10.0	9.0	12.0	12.0
Planning	8.0	8.0	8.0	9.0	10.0
Public Safety	19.0	19.0	19.0	19.0	19.0
Community Services	10.0	9.0	10.0	10.0	10.0
Public Works	32.0	32.0	32.0	33.0	35.0
Total Full Time Positions	90.0	90.0	88.0	93.0	96.0
Part-Time Hours					
City Manager/City Clerk*	2,600	2,600	2,600	1,456	1,456
Administrative Services	8,008	8,008	9,100	7,800	10,016
Finance	11,648	11,284	11,284	10,660	9,100
Planning	5,200	5,200	6,500	6,500	2,600
Public Safety	13,854	13,854	16,866	16,866	16,866
Community Services	138,708	136,012	127,725	144,925	126,728
Public Works	39,260	40,300	40,300	46,800	52,000
Total Part-Time Hours	219,278	217,258	214,375	235,007	218,766

*Includes City Attorney



AUTHORIZED POSITION DETAILS

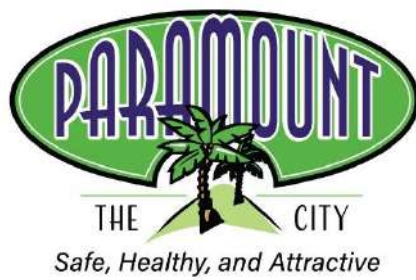
Department	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Proposed FY 2024-25
City Attorney (Contract)	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	-	-	-	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
City Manager/City Clerk/City Attorney	4.00	4.00	4.00	5.00	5.00
Assistant City Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Graphic Artist/Social Media Coordinator	1.00	1.00	1.00	-	-
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Information Technology (IT) Analyst I	1.00	1.00	-	-	-
Information Technology (IT) Manager	1.00	1.00	-	-	-
Management Analyst	1.00	1.00	1.00	1.00	1.00
Public Information Officer	1.00	1.00	1.00	1.00	1.00
Senior IT Analyst	-	-	-	-	-
Administrative Services	8.00	8.00	6.00	5.00	5.00
Accounting & Budget Manager	-	-	-	1.00	1.00
Accounting Specialist	-	-	-	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00 (a)
Finance Director	1.00	1.00	1.00	1.00	1.00
Finance Supervisor	1.00	1.00	1.00	1.00	1.00
Finance Technician	3.00	3.00	2.00	2.00	2.00
Financial Services Manager	-	-	-	-	1.00
Payroll Technician	1.00	1.00	1.00	1.00	1.00
Project/Program Manager	-	-	-	1.00	-
Senior Accountant	1.00	2.00	2.00	2.00	2.00
Finance	9.00	10.00	9.00	12.00	12.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Planner	-	-	-	-	1.00
Assistant Planning Director	1.00	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	1.00	1.00
Building and Safety Inspector	2.00	2.00	2.00	2.00	2.00
Building and Safety Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Office Assistant II	-	-	-	1.00	1.00
Planning Director	1.00	1.00	1.00	1.00	1.00
Planning	8.00	8.00	8.00	9.00	10.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Public Safety Director	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	3.00	3.00	3.00	3.00	3.00
Code Enforcement Supervisor	-	-	-	-	1.00
Community Service Officer	7.00	7.00	7.00	7.00	7.00
Community Service Officer Supervisor	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	2.00	1.00	1.00
Management Analyst II	1.00	1.00	-	-	-
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Parking Control Officer	1.00	1.00	1.00	1.00	1.00
Project/Program Manager	-	-	-	1.00	1.00
Public Safety Director	1.00	1.00	1.00	1.00	1.00
Senior Code Enforcement Officer	1.00	1.00	1.00	1.00	-
Public Safety	19.00	19.00	19.00	19.00	19.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Community Services Director	1.00	1.00	1.00	1.00	1.00
Community Services Supervisor	3.00	3.00	3.00	4.00	4.00

AUTHORIZED POSITION DETAILS

Department	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Proposed FY 2024-25
Community Services Director	1.00	1.00	1.00	1.00	1.00
Community Services Specialist	1.00	1.00	1.00	-	-
Management Analyst	1.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	-	1.00	1.00	1.00
Senior Services Program Supervisor	1.00	1.00	1.00	1.00	1.00
Community Services	10.00	9.00	10.00	10.00	10.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Public Works Director	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	2.00	2.00	2.00	2.00	2.00
Maintenance Worker	8.00	8.00	8.00	8.00	8.00
Management Analyst	-	-	-	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00
Project/Program Manager	1.00	1.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00	1.00
Public Works Operations Manager	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Worker	6.00	6.00	6.00	6.00	6.00
Senior Water Operator	3.00	3.00	3.00	3.00	3.00
Warehouse Attendant	1.00	1.00	1.00	1.00	1.00
Water Operator	4.00	4.00	4.00	4.00	5.00 (b)
Water Quality Specialist	-	-	-	-	1.00 (a)
Water Superintendent	1.00	1.00	1.00	1.00	1.00
Water Supervisor	1.00	1.00	1.00	1.00	1.00
Public Works	32.00	32.00	32.00	33.00	35.00
AUTHORIZED POSITIONS CITYWIDE	90.00	90.00	88.00	93.00	96.00

(a) Frozen for FY25

(b) 1 of 5 Water Operator frozen for FY25



DEPARTMENT BUDGET DETAILS

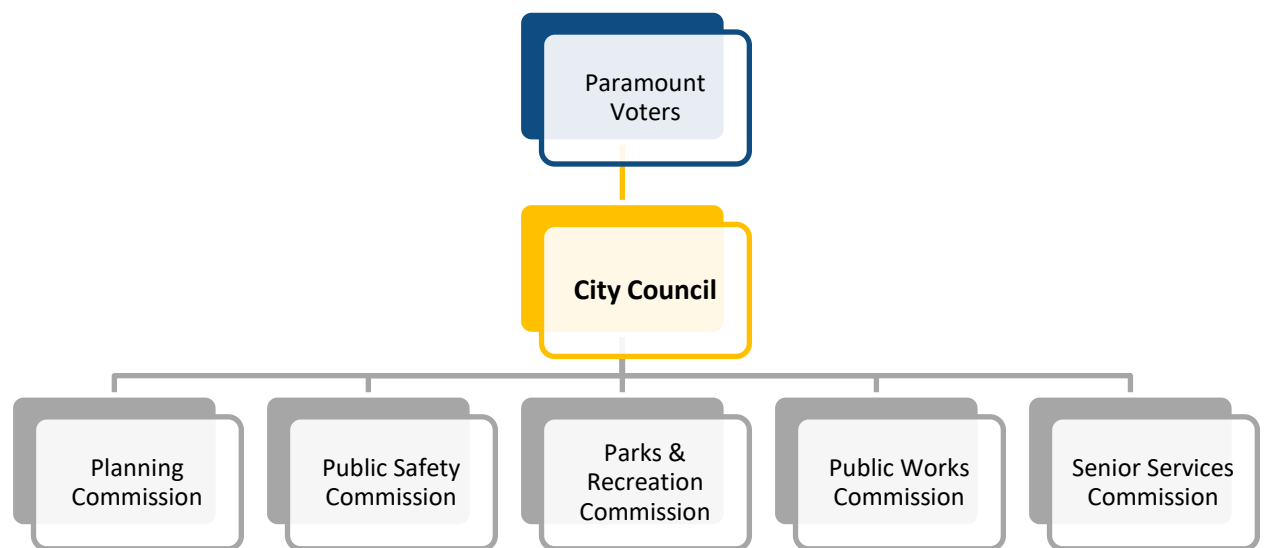


CITY COUNCIL/ COMMISSIONS

The City Council is composed of five members who are elected by the voters of Paramount for four-year, overlapping terms. Each year, the City Council chooses a Mayor and a Vice Mayor from among its members whose responsibilities are to chair Council meetings, attest to the official actions of the City, and otherwise represent the City. The City Council establishes policy direction for the City; approves ordinances, resolutions, and contracts; and appoints the City Manager and City Attorney.

With the approval of the City Council, the Mayor appoints five commissions (Planning, Public Safety, Parks & Recreation, Public Works, and Senior Services) which serve as advisory bodies to the City Council. These commissions review issues within their respective areas and make recommendations for the City Council's consideration.

Below is a chart showing the organization of the City Council and its commissions. A department summary combining all activities is shown on the next page. A detailed description of the activity can be found on the following pages.

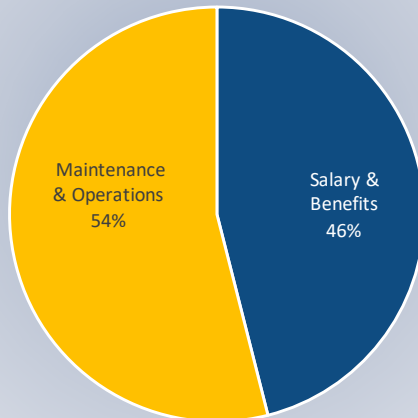


COUNCIL & COMMISSIONS SUMMARY

Department Funding Source	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
111 - General Fund	339,061	432,442	495,100	495,100	478,500
511 - Paramount Municipal Water	3,020	2,968	3,100	3,100	3,100
TOTAL	342,081	435,411	498,200	498,200	481,600

Expenditure by Division/Fund	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
[111-11-11] City Council	301,747	397,407	444,200	444,200	427,300
[111-11-12] Planning Commission	20,372	18,586	27,100	27,100	27,400
[111-11-13] Public Safety Commission	6,142	5,600	8,950	8,950	8,950
[111-11-14] Parks and Recreation Commission	4,913	4,913	6,200	6,200	6,200
[111-11-15] Public Works Commission	3,019	2,968	5,550	5,550	5,550
[511-11-15] Public Works Commission	3,020	2,968	3,100	3,100	3,100
[111-11-16] Senior Services Commission	2,867	2,968	3,100	3,100	3,100
TOTAL COUNCIL & COMMISSIONS	342,081	435,411	498,200	498,200	481,600

FY 2024-25 PROPOSED BUDGET



Expenditure Type	FY 2024-25 Proposed
Salary & Benefits	221,750
Maintenance & Operations	259,850
Total by Expenditure Type	481,600

[11-11] CITY COUNCIL

The City Council is the City's policy-making body. It provides direction for all City programs, such as planning and economic development, police protection, water service and delivery, street maintenance, park maintenance, and capital improvement programming.

The City Council conducts monthly public meetings for the purpose of taking formal action. The Council approves ordinances, resolutions, contracts, and City expenditures. It provides liaison to elected representatives of the state and federal government and represents the City at formal public events.

In addition, the City Council approves all appointments to City commissions, presents proclamations and special awards, approves specialized permit requests, appoints the City Manager and City Attorney, and approves the City's budget.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4112 - Council/Commissioners Pay	64,330	64,741	64,700	64,700	64,700
4123 - Transportation Allowance	11,100	11,285	11,100	11,100	11,100
4211 - Health Insurance	56,886	75,908	67,950	67,950	71,100
4212 - Life Insurance	318	430	300	300	300
4213 - Disability Insurance	329	782	550	550	550
4215 - Worker'S Compensation	910	1,008	700	700	700
4216 - Medicare	1,360	1,574	1,100	1,100	1,100
4217 - PERS	19,969	21,130	5,450	5,450	7,900
4218 - Deferred Compensation	-	-	3,000	3,000	3,500
4220 - Other Retirement Benefit - POB	-	-	-	10,550	10,200
4221 - Dental Insurance	-	-	6,600	6,600	7,050
4222 - Vision Insurance	-	-	1,350	1,350	1,550
Salary & Benefits Total	155,201	176,858	162,800	173,350	179,750
5140 - Office Supplies	4,179	3,029	3,000	3,000	3,000
5151 - Professional/Technical Services	53,407	96,971	110,800	110,800	112,800
5171 - Conferences/Seminars/Meeting Expen:	30,564	52,782	92,650	92,650	64,100
5172 - Organization Memberships	58,396	60,402	64,400	64,400	67,650
5997 - Debt Service Charges	-	-	10,550	-	-
Maintenance & Operations Total	146,546	213,184	281,400	270,850	247,550
8112 - Computer Equipment	-	7,366	-	-	-
Capital Outlay Total	-	7,366	-	-	-
[11-11] CITY COUNCIL	301,747	397,407	444,200	444,200	427,300

[11-12] PLANNING COMMISSION

The Planning Commission is a judicial decision-making body with authority over a variety of land use and legislative matters that makes recommendations to the City Council in regard to planning and development issues.

The Commission reviews all conditional use permits, variances, land divisions, plot plans, and zoning ordinance amendments. The Commission conducts one monthly meeting during which it also serves as the City's Development Review Board and Economic Development Board. The Development Review Board reviews exterior design of all proposed development in the City except for homes in the R-1 zone.

Approximately 30 site development plans will be reviewed by the Board in the coming year.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4112 - Council/Commissioners Pay	12,250	13,750	15,000	15,000	15,000
4215 - Worker'S Compensation	112	124	150	150	150
4216 - Medicare	178	200	250	250	250
Salary & Benefits Total	12,540	14,073	15,400	15,400	15,400
5171 - Conferences/Seminars/Meeting Expen:	7,831	4,513	11,700	11,700	12,000
Maintenance & Operations Total	7,831	4,513	11,700	11,700	12,000
[11-12] PLANNING COMMISSION	20,372	18,586	27,100	27,100	27,400

[11-13] PUBLIC SAFETY COMMISSION

The Public Safety Commission is an advisory board which makes recommendations to the City Council regarding such topics as police services, City public safety programs, and other issues which the City Council may refer to the Commission. The Public Safety Commission also acts as a forum to consider residents' concerns regarding law enforcement issues.

The Public Safety Commission conducts one regular meeting per month and also acts as the Board of Appeals for Code Enforcement cases that are appealed by residents or business owners. The Board of Appeals only meets when necessary to hear a case, usually twice per year.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4112 - Council/Commissioners Pay	6,000	5,300	8,400	8,400	8,400
4215 - Worker'S Compensation	55	48	100	100	100
4216 - Medicare	87	77	150	150	150
Salary & Benefits Total	6,142	5,425	8,650	8,650	8,650
5171 - Conferences/Seminars/Meeting Expen:	-	175	300	300	300
Maintenance & Operations Total	-	175	300	300	300
[11-13] PUBLIC SAFETY COMMISSION	6,142	5,600	8,950	8,950	8,950

[11-14] PARKS & RECREATION COMMISSION

The Parks and Recreation Commission is an advisory board which makes recommendations to the City Council regarding recreation and community service programs including evaluating funding requests from community organizations.

The Parks and Recreation Commission conducts one regular meeting per month.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4112 - Council/Commissioners Pay	4,800	4,800	6,000	6,000	6,000
4215 - Worker'S Compensation	44	43	100	100	100
4216 - Medicare	70	70	100	100	100
Salary & Benefits Total	4,913	4,913	6,200	6,200	6,200
[11-14] PARKS & RECREATION COMMISSION	4,913	4,913	6,200	6,200	6,200

[11-15] PUBLIC WORKS COMMISSION

The Public Works Commission is an advisory board which makes recommendations to the City Council on topics such as traffic safety measures, including requests for stop signs and parking restrictions. The Public Works Commission also serves as a forum for considering residents' concerns regarding public works issues, such as roads, maintenance and landscaping.

The Public Works Commission conducts one regular meeting per month.

Account - Description	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25
	Actual	Actual	Revised	Estimated	Proposed
4112 - Council/Commissioners Pay	5,900	5,800	8,400	8,400	8,400
4215 - Worker'S Compensation	54	52	100	100	100
4216 - Medicare	86	84	150	150	150
Salary & Benefits Total	6,039	5,936	8,650	8,650	8,650
[11-15] PUBLIC WORKS COMMISSION	6,039	5,936	8,650	8,650	8,650

[11-16] SENIOR SERVICES COMMISSION

The Senior Services Commission is an advisory board which makes recommendations to the City Council regarding senior service programs and issues.

The Senior Services Commission conducts one regular meeting every other month.

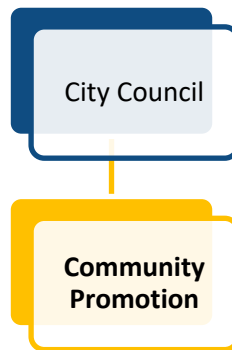
Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4112 - Council/Commissioners Pay	2,800	2,900	3,000	3,000	3,000
4215 - Worker'S Compensation	27	26	50	50	50
4216 - Medicare	41	42	50	50	50
Salary & Benefits Total	2,867	2,968	3,100	3,100	3,100
[11-16] SENIOR SERVICES COMMISSION	2,867	2,968	3,100	3,100	3,100

COMMUNITY PROMOTION

The Community Promotion activity provides direct support to various segments of the community by funding special activities, events, and celebrations, and supporting local athletic and community groups. Funds are also provided by the City Council for activities designed to establish effective relationships with the business, private, and public sectors of the community.

During the year, for example, the Community Promotion Program will sponsor community-oriented promotional events such as luncheons, faires, athletic events, holiday celebrations, and other events.

As shown below, the Community Promotion Program is organized into a single activity. A detailed description of this activity can be found on the following pages.



[12-22] COMMUNITY PROMOTION

The Community Promotion activity provides a positive public relations program for the City by promoting and supporting special services, programs and events, celebrations, and local sport and community groups.

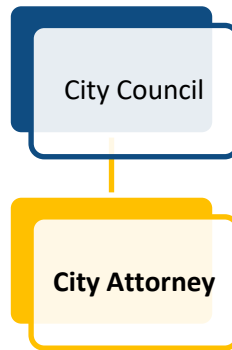
During the year, the Community Promotion Program will co-sponsor a Senior Thanksgiving Dinner, in which approximately 600 senior citizens will participate, and the annual Christmas Train which will visit approximately 50,000 residents. This year's budget also includes the publication of three issues of the City Newsletter.

This program also includes funding for youth groups and approximately 10-20 community groups and services.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
6113 - Flowers	709	744	600	600	600
6114 - Plaques And Certificates	2,384	2,015	3,100	3,100	3,100
6115 - Senior Thanksgiving Dinner	3,424	1,423	12,000	12,000	14,000
6116 - Christmas Decorations	-	1,365	9,700	9,700	9,700
6118 - Christmas Train	47,962	51,623	84,000	84,000	87,200
6121 - City Publications	110,351	114,294	125,750	125,750	145,750
6122 - Paramount Looking Good Program	4,749	-	-	-	-
6123 - Community Promotion Events	219,354	326,712	565,900	573,900	601,400
6124 - Graffiti Rewards	-	-	1,500	1,500	1,500
6211 - Youth Group Funding	1,730	9,462	30,000	30,000	30,000
6212 - Special Event Funding	6,000	17,000	27,000	40,400	45,400
6213 - Miscellaneous Organization Funding	123,700	71,800	286,000	272,600	78,000
Maintenance & Operations Total	520,362	596,437	1,145,550	1,153,550	1,016,650
[12-22] COMMUNITY PROMOTION	520,362	596,437	1,145,550	1,153,550	1,016,650

CITY ATTORNEY

The City Attorney provides all legal assistance to the City Council and City Departments. The City Attorney reviews and approves all resolutions, ordinances, and agreements for legal correctness and validity; acts as legal counsel for litigation in which the City may become involved; and supplies legal advice to the Council and all City departments in regard to current and future policies and actions.



[12-21] LEGAL SERVICES

The City Attorney provides legal advice to the City Council, the Successor Agency for the Paramount Redevelopment Agency, and all City commissions and departments. The City Attorney reviews all resolutions, ordinances, agreements, and other City documents for legal correctness and validity; provides advice as to the legal effect of City policies and actions; and represents the City in court litigation as necessary.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4211 - Health Insurance	39,528	40,000	32,600	32,600	36,450
4217 - PERS	70,387	78,353	25,050	25,050	25,850
4220 - Other Retirement Benefit - POB	-	-	-	31,500	33,800
4221 - Dental Insurance	-	-	800	800	700
4222 - Vision Insurance	-	-	300	300	350
Salary & Benefits Total	109,915	118,353	58,750	90,250	97,150
5143 - Publications	497	518	800	800	800
5151 - Professional/Technical Services	327,589	397,298	450,650	450,650	450,650
5155 - Legal/Bond Services	21,604	29,439	51,000	51,000	15,000
5171 - Conferences/Seminars/Meeting Expen:	-	-	500	500	500
5997 - Debt Service Charges	-	-	31,500	-	-
Maintenance & Operations Total	349,690	427,255	534,450	502,950	466,950
[12-21] LEGAL SERVICES	459,605	545,608	593,200	593,200	564,100

CITY MANAGER/CITY CLERK

The City Manager provides direct staff support to the City Council and is responsible for implementing City Council policy. The City Manager directs the operation of all City departments through department heads and makes recommendations to the City Council.

The City Manager prepares all the City Council agendas and provides staff support for all City Council meetings. The City Manager prepares and recommends an annual budget to the City Council, provides reports, analyses, and other information to the City Council as necessary.

Shown below is a chart which summarizes the operations for which the City Manager/City Clerk is responsible. A detailed description of the activity can be found on the following pages.

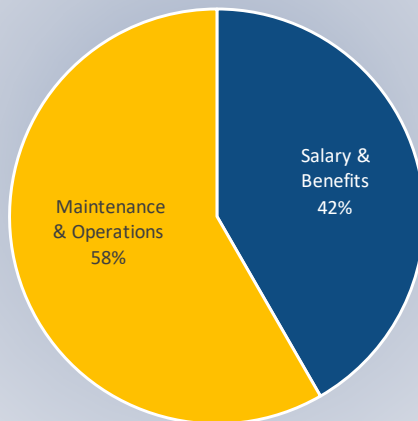


CITY MANAGER/CITY CLERK SUMMARY

Department Funding Source	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
111 - General Fund	1,998,295	2,043,365	2,679,300	2,687,300	2,703,500
216 - American Rescue Plan Act of 2021 (ARPA)	5,613	64,790	-	-	-
231 - Proposition A	22,595	23,275	21,350	21,350	23,200
232 - Proposition C	-	23,275	21,350	21,350	23,200
292 - Public Art	4,202	2,331	7,500	7,500	7,500
296 - Other Grants	-	-	200,000	200,000	-
297 - Community Benefit Agreement	-	-	140,000	140,000	185,000
311 - Debt Service	-	-	-	-	-
TOTAL	2,030,705	2,157,035	3,069,500	3,077,500	2,942,400

Expenditure by Division/Fund	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
[111-12-11] City Manager/City Clerk	1,028,143	968,440	1,288,050	1,288,050	1,318,500
[231-12-11] City Manager/City Clerk	22,595	23,275	21,350	21,350	23,200
[232-12-11] City Manager/City Clerk	-	23,275	21,350	21,350	23,200
[311-12-11] City Manager/City Clerk	-	-	-	-	-
[111-12-21] Legal Services	459,605	545,608	593,200	593,200	560,850
[111-12-22] Community Promotion	510,547	529,317	798,050	806,050	824,150
[216-12-22] Community Promotion	5,613	64,790	-	-	-
[292-12-22] Community Promotion	4,202	2,331	7,500	7,500	7,500
[296-12-22] Community Promotion	-	-	200,000	200,000	-
[297-12-22] Community Promotion	-	-	140,000	140,000	185,000
TOTAL CITY MANAGER/CITY CLERK	2,030,705	2,157,035	3,069,500	3,077,500	2,942,400

FY 2024-25 PROPOSED BUDGET



Expenditure Type	FY 2024-25 Proposed
Salary & Benefits	1,226,400
Maintenance & Operations	1,716,000
Total by Expenditure Type	2,942,400

[12-11] CITY MANAGER/CITY CLERK

The City Manager provides direct staff support to the City Council and is responsible for implementing City Council policy. The City Manager directs the operations of all City departments through department heads and makes recommendations to the City Council.

The City Manager prepares and recommends an annual budget to the City Council, and on an ongoing basis, provides reports, analyses, and other information to the City Council. The City Clerk maintains the City's central record system which contains official files and overseas requests for public records.

The City Clerk also prepares City Council minutes and attests to the validity of public City documents. In addition, the City Clerk conducts municipal elections and serves as the filing officer for campaign and conflict-of-interest disclosure statements as required by the State Political Reform Act.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	446,735	465,282	571,250	571,250	613,450
4113 - Special Pay	-	15,000	16,300	16,300	18,550
4114 - Part-Time Pay	35,328	52,564	61,400	61,400	62,650
4116 - Full-Time Overtime	-	-	1,000	1,000	1,000
4119 - Longevity Pay	-	500	3,000	3,000	-
4120 - Leave Cash Out	13,452	19,199	19,950	19,950	25,750
4121 - Bilingual Pay	1,028	2,255	1,800	1,800	3,600
4122 - Cellphone Allowance	668	1,500	2,400	2,400	2,100
4123 - Transportation Allowance	7,200	7,200	7,200	7,200	7,200
4211 - Health Insurance	127,934	139,405	146,700	146,700	164,800
4212 - Life Insurance	1,131	1,319	1,250	1,250	1,350
4213 - Disability Insurance	2,051	2,831	4,750	4,750	3,850
4214 - Unemployment Insurance	4,459	(275)	3,450	3,450	3,700
4215 - Worker'S Compensation	5,237	5,647	6,200	6,200	6,650
4216 - Medicare	7,401	8,319	9,950	9,950	10,650
4217 - PERS	196,396	212,519	89,250	89,250	115,400
4218 - Deferred Compensation	18,009	19,423	23,150	23,150	26,100
4220 - Other Retirement Benefit - POB	-	-	5,300	120,550	116,550
4221 - Dental Insurance	-	-	7,400	7,400	7,450
4222 - Vision Insurance	-	-	1,150	1,150	1,250
Salary & Benefits Total	867,027	952,689	982,850	1,098,100	1,192,050
5113 - Cellular Services	984	583	650	650	650
5140 - Office Supplies	848	1,244	2,700	2,700	2,700
5143 - Publications	149	155	150	150	150
5144 - Published Advertising/Notices	11,862	13,105	17,000	17,000	17,000
5151 - Professional/Technical Services	25,012	20,810	47,200	47,200	56,000
5157 - Election Supplies/Services	131,507	(8,630)	140,000	140,000	130,000
5171 - Conferences/Seminars/Meeting Expen:	11,134	13,116	22,200	22,200	23,300
5172 - Organization Memberships	2,215	2,500	2,750	2,750	2,600
5997 - Debt Service Charges	-	-	115,250	-	-
Maintenance & Operations Total	183,711	42,883	347,900	232,650	232,400
8111 - General Office Equipment & Furniture	-	19,418	-	-	-
Capital Outlay Total	-	19,418	-	-	-
[12-11] CITY MANAGER/CITY CLERK	1,050,738	1,014,990	1,330,750	1,330,750	1,424,450



ADMINISTRATIVE SERVICES

The Administrative Services Department coordinates the internal day-to-day operations of the City and provides specialized staff support to the City Manager's Office and other departments. The department oversees the following operations: public information, risk management, contract and franchise management, legislative analysis, special projects, and administration of the telephone system and computer networks. The department is also responsible for recruiting, testing, selecting, and training employees as well as administering the City's personnel system.

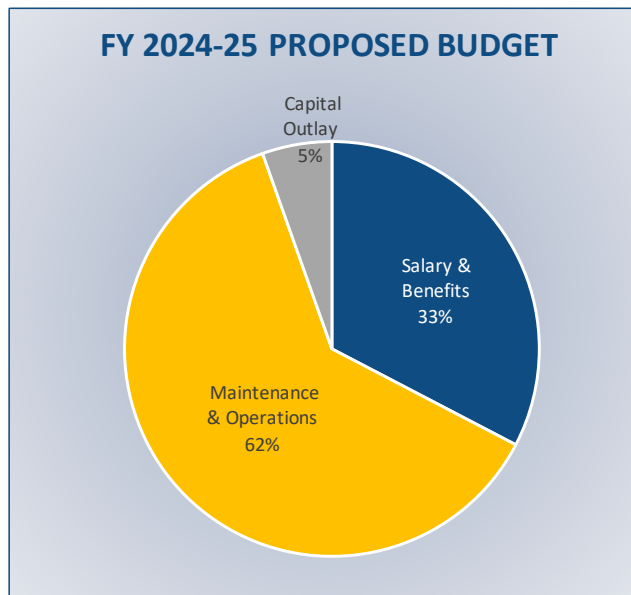
Below is a chart showing the department's activities. A department summary combining all activities is shown on the next page. A detailed description of the activity can be found on the following pages.



ADMINISTRATIVE SERVICES SUMMARY

Department Funding Source	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
111 - General Fund	1,673,394	1,457,655	2,255,566	2,319,216	3,934,400
211 - Comm Dev Block Grant (CDBG)	12,014	-	17,250	17,250	18,500
231 - Proposition A	17,207	17,909	10,300	10,300	11,100
232 - Proposition C	-	17,909	17,200	17,200	18,350
233 - Measure R	17,353	-	17,200	17,200	18,350
234 - Measure M	16,769	17,909	17,200	17,200	18,350
293 - Public Access Fees	-	-	-	-	16,000
511 - Paramount Municipal Water	-	-	48,150	48,150	55,350
TOTAL	1,736,737	1,511,381	2,382,866	2,446,516	4,090,400

Expenditure by Division/Fund	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
[111-14-11] Management Services	1,353,156	1,052,727	1,139,616	1,139,616	1,254,700
[211-14-11] Management Services	12,014	-	17,250	17,250	18,500
[231-14-11] Management Services	17,207	17,909	10,300	10,300	11,100
[232-14-11] Management Services	-	17,909	17,200	17,200	18,350
[233-14-11] Management Services	17,353	-	17,200	17,200	18,350
[234-14-11] Management Services	16,769	17,909	17,200	17,200	18,350
[293-14-11] Management Services	-	-	-	-	11,000
[111-14-12] Human Resources	320,238	404,928	491,300	491,300	688,650
[111-14-13] Risk Management	-	-	624,650	688,300	686,300
[511-14-13] Risk Management	-	-	48,150	48,150	53,400
[111-14-14] IT Support	-	-	-	-	1,304,750
[293-14-14] IT Support	-	-	-	-	5,000
[511-14-14] IT Support	-	-	-	-	1,950
TOTAL ADMINISTRATIVE SERVICES	1,736,737	1,511,381	2,382,866	2,446,516	4,090,400



Expenditure Type	FY 2024-25 Proposed
Salary & Benefits	1,335,500
Maintenance & Operations	2,532,900
Capital Outlay	222,000
Total by Expenditure Type	4,090,400

[14-11] MANAGEMENT SERVICES

The Management Services Division coordinates the City's miscellaneous operations that provide technical assistance and management support to all City departments.

The Division administers the City's property and liability insurance programs and monitors the legislative affairs of the State and Federal government as they affect the City. The Division provides direct staff support to the City Manager's Office, administers the City's franchise agreements, prepares reports and analyses on special projects as requested by the City Manager, the City Council, and other departments.

The Division is also responsible for the public information and marketing materials, and administers the City's Economic Development programs.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	681,670	479,293	489,800	489,800	499,100
4114 - Part-Time Pay	97,422	83,853	143,650	143,650	174,900
4116 - Full-Time Overtime	699	-	3,500	3,500	3,500
4118 - Part-Time Overtime	375	-	-	-	-
4120 - Leave Cash Out	3,395	34,072	49,850	49,850	4,900
4121 - Bilingual Pay	1,625	2,910	3,550	3,550	3,550
4122 - Cellphone Allowance	3,473	2,750	2,700	2,700	2,700
4123 - Transportation Allowance	3,600	3,600	3,600	3,600	3,600
4211 - Health Insurance	220,599	144,984	114,000	114,000	115,450
4212 - Life Insurance	1,363	1,291	1,050	1,050	1,100
4213 - Disability Insurance	2,616	2,790	3,100	3,100	3,150
4214 - Unemployment Insurance	7,065	(225)	3,500	3,500	3,350
4215 - Worker'S Compensation	9,763	6,966	6,250	6,250	5,950
4216 - Medicare	11,273	8,655	10,100	10,100	9,650
4217 - PERS	302,791	214,745	67,350	67,350	87,400
4218 - Deferred Compensation	-	-	3,600	3,600	2,800
4220 - Other Retirement Benefit - POB	-	-	10,150	100,250	98,850
4221 - Dental Insurance	-	-	3,000	3,000	7,450
4222 - Vision Insurance	-	-	1,100	1,100	1,250
Salary & Benefits Total	1,347,728	985,684	919,850	1,009,950	1,028,650
5113 - Cellular Services	2,395	982	1,050	1,050	1,050
5137 - Printing/Reproduction Services	83	24	150	150	150
5140 - Office Supplies	2,927	2,106	2,000	2,000	2,000
5143 - Publications	396	125	500	500	500
5151 - Professional/Technical Services	39,964	68,176	141,266	141,266	148,300
5171 - Conferences/Seminars/Meeting Expen:	10,818	15,519	18,700	18,700	15,950
5172 - Organization Memberships	1,255	2,000	2,250	2,250	2,850
5216 - Gasoline/Diesel Fuel (Fleet)	300	63	400	400	400
5335 - Economic Development	10,424	31,774	42,500	42,500	150,500
5997 - Debt Service Charges	-	-	90,100	-	-
Maintenance & Operations Total	68,562	120,769	298,916	208,816	321,700
8111 - General Office Equipment & Furniture	209	-	-	-	-
Capital Outlay Total	209	-	-	-	-
[14-11] MANAGEMENT SERVICES	1,416,499	1,106,453	1,218,766	1,218,766	1,350,350

[14-12] HUMAN RESOURCES

The Human Resources Division recruits, tests, selects, and provides training for all City employees and is responsible for the administration of the employee benefit program.

During the average fiscal year, the Division will recruit approximately 125 positions by placing approximately 50 job announcements in various publications. From these announcements, over 2,000 applications have been received. Each application is thoroughly reviewed and qualified applicants are invited to continue in the selection process, during which the division will administer 750 written tests and 550 oral interviews to applicants. More than 7,000 pieces of correspondence will be sent to job applicants.

The Division prepares reports and analyses of employee salaries and benefits, administers the employee medical insurance program, and is responsible for position classification studies.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	74,530	106,169	122,750	122,750	130,450
4114 - Part-Time Pay	32,286	56,031	65,300	65,300	93,100
4120 - Leave Cash Out	12,784	-	-	-	-
4121 - Bilingual Pay	278	1,173	1,300	1,300	1,300
4122 - Cellphone Allowance	265	600	600	600	600
4211 - Health Insurance	22,017	28,969	25,700	25,700	28,050
4212 - Life Insurance	201	302	300	300	300
4213 - Disability Insurance	413	656	800	800	850
4214 - Unemployment Insurance	1,037	57	950	950	1,050
4215 - Worker'S Compensation	941	1,475	1,750	1,750	1,900
4216 - Medicare	1,723	2,344	2,800	2,800	3,050
4217 - PERS	30,125	39,680	10,250	10,250	17,450
4218 - Deferred Compensation	-	-	1,200	1,200	700
4220 - Other Retirement Benefit - POB	-	-	-	25,100	25,800
4221 - Dental Insurance	-	-	700	700	1,900
4222 - Vision Insurance	-	-	300	300	350
Salary & Benefits Total	176,599	237,455	234,700	259,800	306,850
5137 - Printing/Reproduction Services	144	109	1,750	1,750	3,500
5140 - Office Supplies	581	1,683	1,500	1,500	3,500
5143 - Publications	-	-	200	200	200
5144 - Published Advertising/Notices	2,059	1,136	1,450	1,450	1,000
5151 - Professional/Technical Services	52,088	41,216	20,950	20,950	82,250
5154 - Personnel Service	12,404	27,309	12,000	12,000	35,500
5155 - Legal/Bond Services	45,099	34,254	60,500	60,500	60,500
5171 - Conferences/Seminars/Meeting Expen:	268	3,462	2,900	2,900	2,900
5172 - Organization Memberships	219	229	300	300	300
5175 - Personnel Development	16,727	57,191	129,650	129,650	191,850
5246 - Contract Class Instructor Services	8,044	-	-	-	-
5248 - Food	848	190	300	300	300
5911 - Disaster Response	5,158	694	-	-	-
5998 - Risk Management Charges	-	-	25,100	-	-
Maintenance & Operations Total	143,639	167,473	256,600	231,500	381,800
[14-12] HUMAN RESOURCES	320,238	404,928	491,300	491,300	688,650

[14-13] RISK MANAGEMENT

Risk Management provides for the protection of the City's assets and programs through risk identification, avoidance, resolution, and evaluation of public liability insurance, safety, and loss prevention activities.

This division also oversees general liability, property, and ADA compliance programs, as well as claims management.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5121 - Liability Insurance	-	-	655,050	718,700	707,650
5123 - Deductible Payments	-	-	1,000	1,000	1,000
5140 - Office Supplies	-	-	-	-	4,000
5151 - Professional/Technical Services	-	-	2,000	2,000	5,000
5154 - Personnel Service	-	-	2,000	2,000	2,000
5171 - Conferences/Seminars/Meeting Expen:	-	-	4,200	4,200	2,950
5175 - Personnel Development	-	-	7,050	7,050	10,100
5911 - Disaster Response	-	-	1,500	1,500	-
Maintenance & Operations Total	-	-	672,800	736,450	732,700
8113 - Other Capital Equipment	-	-	-	-	7,000
Capital Outlay Total	-	-	-	-	7,000
[14-13] RISK MANAGEMENT	-	-	672,800	736,450	739,700

[14-14] IT SUPPORT

The IT Support activity outlines the resources required by the IT division to provide essential technology services to the organization. The budgeted costs include expenses like hardware and software purchases, maintenance and support costs, telephone and internet services, finance system support, printer leases, cyber security, online subscriptions, and any other expenses related to the division's efficient functioning.

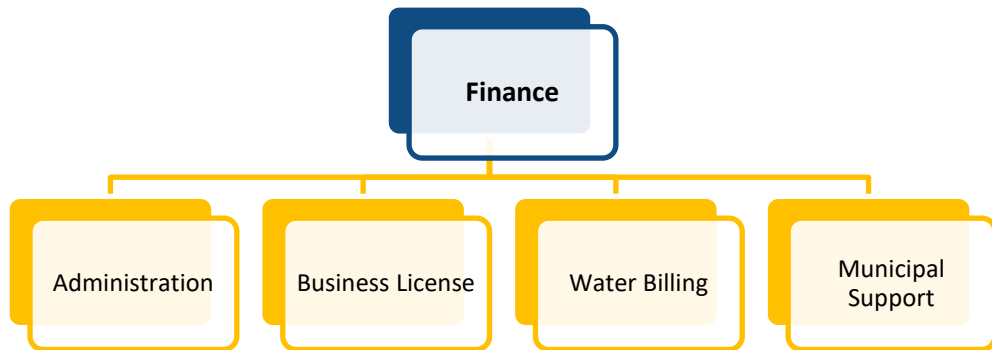
The objective of the IT division budget is to strike a balance between implementing cutting-edge technology, protecting the City's infrastructure, and ensuring financial responsibility and accountability.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5111 - Telephone/Internet Service	-	-	-	-	147,400
5114 - Telephone Maintenance	-	-	-	-	1,000
5123 - Deductible Payments	-	-	-	-	41,250
5129 - Computer Mainframe Maintenance	-	-	-	-	15,000
5151 - Professional/Technical Services	-	-	-	-	864,350
5167 - Rent/Lease Of Equipment	-	-	-	-	27,700
Maintenance & Operations Total	-	-	-	-	1,096,700
8112 - Computer Equipment	-	-	-	-	210,000
8113 - Other Capital Equipment	-	-	-	-	5,000
Capital Outlay Total	-	-	-	-	215,000
[14-14] IT SUPPORT	-	-	-	-	1,311,700

FINANCE

The Finance Department coordinates the day-to-day financial transactions of the City and is responsible for all accounting, cashiering, financial planning, and investment activities of the City. The department administers various internal operations such as budget, contract management, grant management, and capital improvement programming. The department also processes the City's business and animal licenses, various permits, parking citations and all daily incoming and outgoing mail.

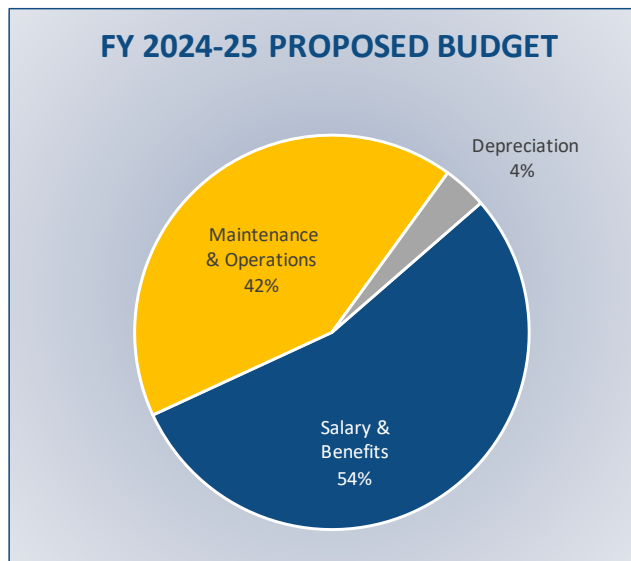
Below is a chart showing the department's activities. A department summary combining all activities is shown on the next page. A detailed description of the activity can be found on the following pages.



FINANCE SUMMARY

Department Funding Source	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
111 - General Fund	3,244,086	3,919,209	4,019,556	4,019,556	3,286,050
211 - Comm Dev Block Grant (CDBG)	133,558	52,139	25,650	25,650	18,400
212 - Home	30,132	22,705	9,750	9,750	9,850
216 - American Rescue Plan Act of 2021 (ARPA)	3,000	1,450	-	-	-
225 - AB2766 Subvention	17,700	5,757	13,800	13,800	4,200
231 - Proposition A	38,528	43,738	34,200	34,200	31,350
232 - Proposition C	8,987	41,830	34,200	34,200	31,350
233 - Measure R	37,019	7,262	34,200	34,200	31,350
234 - Measure M	36,596	39,197	34,200	34,200	31,350
293 - Public Access Fees	4,181	4,356	5,000	5,000	-
295 - Service Assessments	3,506	9,126	3,700	3,700	3,700
511 - Paramount Municipal Water	240,573	668,910	504,700	504,700	553,600
521 - Equipment Replacement	60,460	41,135	413,450	413,450	150,000
TOTAL	3,858,327	4,856,812	5,132,406	5,132,406	4,151,200

Expenditure by Division/Fund	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
[111-15-11] Finance Admin	1,250,081	1,469,499	1,946,700	1,946,700	2,107,200
[211-15-11] Finance Admin	133,558	52,139	25,650	25,650	18,400
[212-15-11] Finance Admin	30,132	22,705	9,750	9,750	9,850
[216-15-11] Finance Admin	3,000	1,450	-	-	-
[225-15-11] Finance Admin	3,597	4,108	3,800	3,800	4,200
[231-15-11] Finance Admin	38,528	43,738	34,200	34,200	31,350
[232-15-11] Finance Admin	8,987	41,830	34,200	34,200	31,350
[233-15-11] Finance Admin	37,019	7,262	34,200	34,200	31,350
[234-15-11] Finance Admin	36,596	39,197	34,200	34,200	31,350
[111-15-21] Business License	124,189	64,403	127,950	127,950	127,150
[111-15-22] Water Billing	(12,988)	-	-	-	-
[511-15-22] Water Billing	184,513	600,312	468,200	468,200	505,350
[111-15-23] Municipal Support	1,882,805	2,385,307	1,944,906	1,944,906	1,051,700
[225-15-23] Municipal Support	14,103	1,650	10,000	10,000	-
[293-15-23] Municipal Support	4,181	4,356	5,000	5,000	-
[295-15-23] Municipal Support	3,506	9,126	3,700	3,700	3,700
[511-15-23] Municipal Support	56,060	68,598	36,500	36,500	48,250
[521-15-23] Municipal Support	60,460	41,135	413,450	413,450	150,000
TOTAL FINANCE	3,858,327	4,856,812	5,132,406	5,132,406	4,151,200



Expenditure Type	FY 2024-25 Proposed
Salary & Benefits	2,262,650
Maintenance & Operations	1,738,550
Depreciation	150,000
Total by Expenditure Type	4,151,200

[15-11] FINANCE ADMIN

The Finance division is responsible for all accounting, cashiering, financial planning, and investment activities of the City. It accounts for all financial transactions of the City and Successor Agency, administers the City's investment portfolio, and manages all debt issues. The Division is also responsible for projecting long-term financial conditions, coordinating annual audits by various agencies, and preparing the City's budget and Annual Comprehensive Financial Report (ACFR).

With day-to-day financial transactions, this Division is responsible for accounts payable, accounts receivable, payroll and other finance subsystems. Annually, this division receives and processes over 8,000 requests for payments, issues over 8,000 payroll checks, and prepares and sends out over 300 invoices. Each year, this Division provides accounting for approximately \$80 million in revenues and expenditures and prepares over 75 reports to various state and federal agencies. In addition to overseeing over 30 different grants and restricted revenue sources, the Division also coordinates inventory management for the Water Department and the City's general fixed assets.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	586,702	721,912	935,900	935,900	981,650
4114 - Part-Time Pay	75,765	102,992	150,900	150,900	97,700
4116 - Full-Time Overtime	801	352	3,000	3,000	3,000
4119 - Longevity Pay	-	1,500	5,500	5,500	-
4120 - Leave Cash Out	57,727	5,447	27,050	27,050	27,100
4121 - Bilingual Pay	290	735	450	450	450
4122 - Cellphone Allowance	1,543	3,338	3,600	3,600	3,600
4123 - Transportation Allowance	3,750	3,600	3,600	3,600	3,600
4211 - Health Insurance	219,708	257,227	270,100	270,100	265,100
4212 - Life Insurance	1,507	2,188	2,000	2,000	2,100
4213 - Disability Insurance	3,178	4,352	5,850	5,850	6,150
4214 - Unemployment Insurance	6,453	16	5,650	5,650	5,600
4215 - Worker'S Compensation	6,970	8,654	10,200	10,200	10,050
4216 - Medicare	10,469	12,468	16,400	16,400	16,200
4217 - PERS	261,665	324,354	129,800	129,800	172,400
4218 - Deferred Compensation	-	-	6,900	6,900	7,350
4220 - Other Retirement Benefit - POB	-	-	21,400	191,700	193,500
4221 - Dental Insurance	-	-	9,700	9,700	16,700
4222 - Vision Insurance	-	-	2,950	2,950	2,750
Salary & Benefits Total	1,236,527	1,449,134	1,610,950	1,781,250	1,815,000

[15-11] FINANCE ADMIN**Continued**

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5113 - Cellular Services	616	-	900	900	900
5137 - Printing/Reproduction Services	682	2,886	3,000	3,000	3,000
5140 - Office Supplies	2,146	5,333	4,000	4,000	4,000
5144 - Published Advertising/Notices	7,631	-	7,500	7,500	7,500
5151 - Professional/Technical Services	233,067	130,730	231,150	231,150	329,150
5152 - Financial Services	26,000	54,000	51,500	51,500	56,350
5161 - County Admin Reimb Sb2557	24,625	24,988	24,650	24,650	24,650
5167 - Rent/Lease Of Equipment	2,277	2,259	3,550	3,550	7,450
5171 - Conferences/Seminars/Meeting Expen:	4,195	8,870	12,300	12,300	14,100
5172 - Organization Memberships	660	2,360	2,200	2,200	2,250
5211 - Equipment Maintenance Supplies	415	428	700	700	700
5997 - Debt Service Charges	-	-	170,300	-	-
Maintenance & Operations Total	302,314	231,854	511,750	341,450	450,050
8111 - General Office Equipment & Furniture	1,058	939	-	-	-
8112 - Computer Equipment	1,599	-	-	-	-
Capital Outlay Total	2,657	939	-	-	-
[15-11] FINANCE ADMIN	1,541,498	1,681,927	2,122,700	2,122,700	2,265,050

[15-21] BUSINESS LICENSE

The Business License Division, which is in the City Hall lobby, provides public information and referral service to visitors to City Hall. This Division acts as the City's primary cashiering location and collects most of the fees which are administered by the City.

The Division processes most of the City's licenses and permits which includes the issuance, renewal, and file maintenance of approximately 3,300 business licenses and 3,900 animal licenses. In addition, the Division issues approximately 650 miscellaneous permits; accepts payment for approximately 5,000 parking citations; and provides assistance to approximately 150 people each day who visit or telephone the front counter for information.

The Division handles all incoming and outgoing City mail. Approximately 95,000 pieces of incoming mail are sorted, date and time stamped, opened, and delivered to City departments.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	53,350	-	-	-	-
4114 - Part-Time Pay	17,146	5,248	31,200	31,200	30,950
4118 - Part-Time Overtime	-	-	250	250	-
4121 - Bilingual Pay	493	-	450	450	450
4122 - Cellphone Allowance	120	-	-	-	-
4211 - Health Insurance	22,462	-	-	-	-
4212 - Life Insurance	140	-	-	-	-
4213 - Disability Insurance	283	-	-	-	-
4214 - Unemployment Insurance	745	26	200	200	200
4215 - Worker'S Compensation	790	47	300	300	300
4216 - Medicare	993	76	500	500	500
4217 - PERS	23,952	-	-	-	-
4218 - Deferred Compensation	-	-	300	300	-
Salary & Benefits Total	120,473	5,398	33,200	33,200	32,400
5137 - Printing/Reproduction Services	2,628	3,436	3,000	3,000	3,000
5140 - Office Supplies	1,075	1,067	1,150	1,150	1,150
5151 - Professional/Technical Services	-	45,684	90,250	90,250	90,250
5171 - Conferences/Seminars/Meeting Expen:	13	375	350	350	350
Maintenance & Operations Total	3,716	50,562	94,750	94,750	94,750
8112 - Computer Equipment	-	8,443	-	-	-
Capital Outlay Total	-	8,443	-	-	-
[15-21] BUSINESS LICENSE	124,189	64,403	127,950	127,950	127,150

[15-22] WATER BILLING

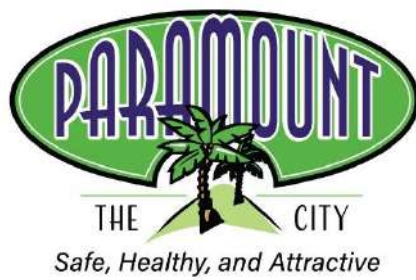
The Water Billing Division is responsible for operating the customer billing system. The Division is in the City Hall lobby and provides water customer services by issuing water bills, updating customer files, and responding to customer inquiries. The Division maintains all billing and payment records on approximately 7,500 water service accounts, issues 45,000 water bills, and will receive more than 45,000 water payments. It is anticipated that approximately 15,000 (33%) past due notices will be mailed, 5,000 (11%) turn-off notices will be hung at the service addresses, and 450 water accounts will be turned off due to non-payment. The Division will respond to approximately 18,900 customer inquiries regarding service and billing information.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	144,212	144,846	156,650	156,650	167,250
4114 - Part-Time Pay	58,764	84,990	90,950	90,950	92,750
4116 - Full-Time Overtime	-	151	1,000	1,000	1,000
4118 - Part-Time Overtime	-	-	300	300	300
4119 - Longevity Pay	2,000	-	-	-	2,000
4120 - Leave Cash Out	25,015	3,225	350	350	2,500
4121 - Bilingual Pay	1,793	3,445	2,250	2,250	4,000
4122 - Cellphone Allowance	245	600	600	600	600
4211 - Health Insurance	47,285	38,027	59,300	59,300	59,200
4212 - Life Insurance	374	411	350	350	400
4213 - Disability Insurance	758	896	1,000	1,000	1,050
4214 - Unemployment Insurance	1,831	73	1,300	1,300	1,400
4215 - Worker'S Compensation	2,759	2,354	2,300	2,300	2,450
4216 - Medicare	3,442	3,271	3,700	3,700	3,950
4217 - PERS	68,846	33,354	25,750	25,750	34,600
4218 - Deferred Compensation	-	-	1,200	1,200	1,400
4219 - PERS Contribution (GASB 68)	(276,946)	185,419	2,100	2,100	2,100
4220 - Other Retirement Benefit - POB	-	-	32,250	32,250	33,900
4221 - Dental Insurance	-	-	2,450	2,450	3,750
4222 - Vision Insurance	-	-	600	600	650
Salary & Benefits Total	80,377	501,062	384,400	384,400	415,250
5130 - Equipment Maintenance-Software	17,895	18,272	19,900	19,900	19,900
5137 - Printing/Reproduction Services	15,613	18,422	17,000	17,000	17,000
5140 - Office Supplies	-	124	600	600	800
5141 - Postage/Mail/Post Office Expense	28,805	37,970	38,000	38,000	40,000
5151 - Professional/Technical Services	179	-	500	500	1,300
5171 - Conferences/Seminars/Meeting Expen:	-	-	200	-	3,100
5214 - Equipment Maintenance Services	5,884	7,219	7,600	200	250
5911 - Disaster Response	-	-	-	7,600	7,750
Maintenance & Operations Total	68,375	82,007	83,800	83,800	90,100
8113 - Other Capital Equipment	22,772	17,243	-	-	-
Capital Outlay Total	22,772	17,243	-	-	-
[15-22] WATER BILLING	171,524	600,312	468,200	468,200	505,350

[15-23] MUNICIPAL SUPPORT

The Municipal Support activity contains costs budgeted for equipment and services which are used on a City-wide basis. This activity includes costs, for example, for City-wide telephone communications; electricity, water, and natural gas used at City buildings and parks; City-wide postage costs; rental and maintenance charges for centralized business equipment such as copiers, word processors, and computers; and liability and property insurance covering the City's over \$60 million in real and personal property. These activities also budget for the City's computer and communication systems including local area networks, telecommunications, and central City telephone operations. For FY 2024 budget, liability and property insurance are budgeted under Risk Management Division.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5111 - Telephone/Internet Service	158,000	138,940	147,400	147,400	-
5114 - Telephone Maintenance	600	1,847	1,000	1,000	-
5121 - Liability Insurance	708,086	679,869	-	-	-
5123 - Deductible Payments	-	870	1,000	1,000	1,000
5129 - Computer Mainframe Maintenance	39,535	37,185	39,850	39,850	-
5131 - Equipment Maintenance-Pc Lan	5,395	8,874	8,250	8,250	-
5137 - Printing/Reproduction Services	10,077	13,115	14,200	14,200	14,200
5140 - Office Supplies	50,108	50,915	50,000	50,000	50,000
5141 - Postage/Mail/Post Office Expense	25,700	30,920	30,000	30,000	30,000
5143 - Publications	4,041	4,960	4,400	4,400	4,400
5145 - Bank Charges	94,559	120,001	117,450	117,450	117,450
5151 - Professional/Technical Services	82,317	468,591	844,306	844,306	-
5167 - Rent/Lease Of Equipment	28,464	28,435	37,400	37,400	-
5178 - Electricity	523,512	528,300	600,000	610,000	600,000
5179 - Water	157,068	160,575	160,000	150,000	160,000
5180 - Natural Gas	20,397	96,067	110,000	110,000	110,000
5211 - Equipment Maintenance Supplies	905	-	1,600	1,600	1,600
5248 - Food	14,406	19,889	15,000	15,000	15,000
Maintenance & Operations Total	1,923,169	2,389,352	2,181,856	2,181,856	1,103,650
8111 - General Office Equipment & Furniture	2,542	-	7,250	7,250	-
8112 - Computer Equipment	28,331	73,702	63,400	63,400	-
8113 - Other Capital Equipment	6,613	5,982	11,050	11,050	-
Capital Outlay Total	37,486	79,683	81,700	81,700	-
5186 - Depreciation	60,460	41,135	150,000	150,000	150,000
Depreciation Total	60,460	41,135	150,000	150,000	150,000
[15-23] MUNICIPAL SUPPORT	2,021,115	2,510,170	2,413,556	2,413,556	1,253,650



PLANNING

The Planning Department is responsible for the administration of the City's development process, including residential, commercial, and industrial uses. The department performs current and long-range planning; enforces zoning and building codes; reviews site and development plans; issues building, electrical, grading, mechanical, and plumbing permits; provides technical support to City departments; and provides staff support and analyses to the City Planning Commission. The department administers the Home Improvement Program which provides rebates to Paramount residents for upgrading deteriorated properties and correcting code violations.

Below is a chart showing the department's activities. A department summary combining all activities is shown on the next page. A detailed description of the activity can be found on the following pages.

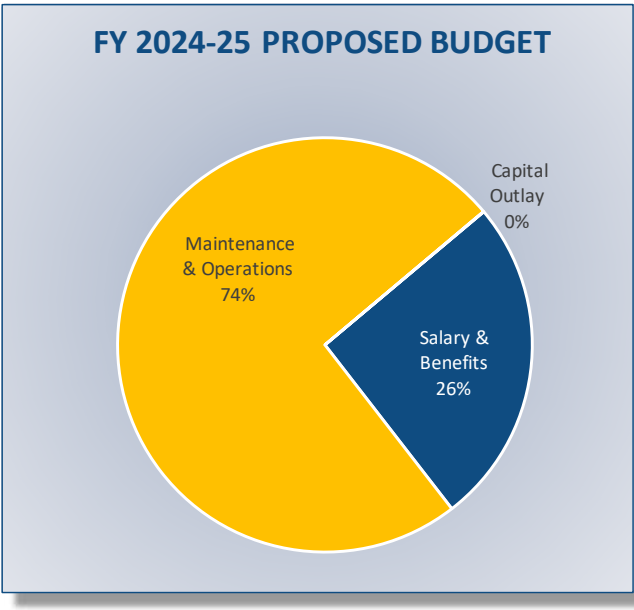


PLANNING SUMMARY

Department Funding Source	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
111 - General Fund	2,038,284	2,996,070	4,375,650	3,739,950	4,710,300
211 - Comm Dev Block Grant (CDBG)	128,269	90,230	352,750	352,750	357,350
212 - Home	160,610	129,007	396,550	396,550	586,550
214 - Paramount Housing Authority	970	813	2,000	2,000	-
215 - CDBG Coronavirus (Cares Act)	100,175	129,669	-	-	-
216 - American Rescue Plan Act of 2021 (ARPA)	-	736,667	-	-	-
226 - Disability Access And Education	-	-	50,000	10,000	40,000
231 - Proposition A	18,898	20,221	35,438	35,438	-
292 - Public Art	-	-	-	-	100,000
294 - General Plan	120,248	68,689	476,750	91,750	518,000
296 - Other Grants	48,599	35,688	606,000	377,000	1,202,150
297 - Community Benefit Agreement	-	-	100,000	145,000	312,300
521 - Equipment Replacement	-	-	2,000	2,000	-
TOTAL	2,616,052	4,207,053	6,397,138	5,152,438	7,826,650

Expenditure by Division/Fund	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
[111-21-11] Planning Admin	1,247,263	1,739,440	2,111,550	2,021,550	2,527,400
[211-21-11] Planning Admin	1,620	90,230	108,050	108,050	112,550
[212-21-11] Planning Admin	-	8,096	21,550	21,550	19,950
[214-21-11] Planning Admin	970	813	2,000	2,000	-
[215-21-11] Planning Admin	7,465	32,898	-	-	-
[226-21-11] Planning Admin	-	-	50,000	10,000	40,000
[231-21-11] Planning Admin	18,898	20,221	35,438	35,438	-
[292-21-11] Planning Admin	-	-	-	-	100,000
[294-21-11] Planning Admin	120,248	68,689	476,750	91,750	518,000
[296-21-11] Planning Admin	48,599	35,688	305,000	355,000	472,050
[297-21-11] Planning Admin	-	-	100,000	145,000	55,000
[111-21-21] Building & Safety	769,242	1,230,366	1,395,600	1,399,400	1,497,400
[296-21-21] Development Services	-	-	60,000	11,000	49,000
[521-21-21] Building & Safety	-	-	2,000	2,000	-
[111-21-22] Residential Rehabilitation	-	11,480	86,000	86,000	136,000
[211-21-22] Residential Rehabilitation	-	-	244,700	244,700	244,800
[212-21-22] Residential Rehabilitation	160,610	120,911	375,000	375,000	566,600
[215-21-22] Residential Rehabilitation	1,017	-	-	-	-
[296-21-22] Residential Rehabilitation	-	-	241,000	11,000	681,100
[297-21-22] Residential Rehabilitation	-	-	-	-	257,300
[111-21-23] Commercial Rehabilitation	21,779	14,783	782,500	233,000	549,500
[211-21-23] Commercial Rehabilitation	126,649	-	-	-	-
[215-21-23] Commercial Rehabilitation	91,693	96,771	-	-	-
[216-21-23] Commercial Rehabilitation	-	736,667	-	-	-
TOTAL PLANNING	2,616,052	4,207,053	6,397,138	5,152,438	7,826,650

PLANNING SUMMARY



Expenditure Type	FY 2024-25 Proposed
Salary & Benefits	2,005,950
Maintenance & Operations	5,818,900
Capital Outlay	1,800
Total by Expenditure Type	7,826,650

[21-11] PLANNING ADMIN

The Planning Division administers the City's current and Long-Range planning programs, monitors all relevant County and State legislation, surveys current land use, and updates the City Zoning Code and General Plan. The Division provides staff support to the Successor Agency, City Planning Commission, Development Review Board, and the Economic Development Board. The Planning Divisions also oversees the approval of business licenses, and other necessary regulatory permits.

Additionally, the Division manages CDBG which includes funding for Capital Improvement Projects, Affordable Housing Preservation and Access, and Public Services such as Senior Services Activities. The Divisions also processes subordination agreements and Grant Deed titles for past loans the City has issued for housing rehabilitation.

The metrics established by the Division are used to achieve objectives, goals, and policies contained in the General Plan, Zoning Code, Specific Plans, and other Long-Range Plans which facilitate in meeting the current Planning functions in addition to helping the City meet future needs.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	411,445	525,875	616,150	616,150	722,300
4114 - Part-Time Pay	67,300	79,577	96,900	68,250	26,700
4119 - Longevity Pay	-	2,500	-	-	4,000
4120 - Leave Cash Out	2,816	2,863	13,000	13,000	89,150
4121 - Bilingual Pay	1,150	2,850	3,900	3,900	3,500
4122 - Cellphone Allowance	2,737	3,863	3,600	3,600	4,200
4123 - Transportation Allowance	3,600	3,600	3,600	3,600	3,600
4211 - Health Insurance	126,013	154,818	153,300	153,300	183,700
4212 - Life Insurance	1,070	1,485	1,350	1,350	1,550
4213 - Disability Insurance	2,185	3,236	3,850	3,850	4,550
4214 - Unemployment Insurance	4,335	(627)	3,700	3,700	4,300
4215 - Worker'S Compensation	4,634	5,957	8,250	8,250	8,150
4216 - Medicare	7,021	9,023	10,700	10,700	12,400
4217 - PERS	186,913	235,364	89,250	89,250	130,650
4218 - Deferred Compensation	-	-	4,750	4,750	5,600
4220 - Other Retirement Benefit - POB	-	-	5,500	125,950	143,700
4221 - Dental Insurance	-	-	4,500	4,500	13,000
4222 - Vision Insurance	-	-	1,800	1,800	2,150
Salary & Benefits Total	821,220	1,030,384	1,024,100	1,115,900	1,363,200

[21-11] PLANNING ADMIN**Continued**

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5113 - Cellular Services	107	325	600	600	600
5129 - Computer Mainframe Maintenance	-	-	2,000	2,000	2,000
5137 - Printing/Reproduction Services	609	-	700	700	700
5139 - Document Imaging Services	-	-	10,000	10,000	10,000
5140 - Office Supplies	1,009	1,918	1,700	1,700	1,700
5144 - Published Advertising/Notices	12,823	17,350	20,000	20,000	20,000
5151 - Professional/Technical Services	539,543	449,159	1,414,950	972,450	1,596,900
5159 - Environmental Services	629	1,424	102,500	147,500	390,500
5167 - Rent/Lease Of Equipment	3,407	3,597	6,700	6,700	9,950
5171 - Conferences/Seminars/Meeting Expen:	5,797	2,971	13,750	16,250	16,950
5172 - Organization Memberships	19,501	29,106	40,388	40,388	19,950
5335 - Economic Development	40,000	417,446	452,500	452,500	412,500
5997 - Debt Service Charges	-	-	120,450	-	-
Maintenance & Operations Total	623,425	923,296	2,186,238	1,670,788	2,481,750
8111 - General Office Equipment & Furniture	418	42,395	-	3,650	-
Capital Outlay Total	418	42,395	-	3,650	-
[21-11] PLANNING ADMIN	1,445,063	1,996,075	3,210,338	2,790,338	3,844,950

[21-21] BUILDING & SAFETY

The Building and Safety Division's role is to enforce the provisions of the California Building, Electrical, Plumbing, and Mechanical Codes, laws and ordinances that ensure compliance with the minimum requirements to safeguard the public safety, health, and general welfare of the community. The Division oversees the processing and approval of construction documents, the issuance of permits for the construction, alteration, demolition, and relocation of buildings and structures, conducting inspections, and issues Certificate of Occupancy. The Divisions places a high priority on providing its constituents with a high level of efficiency and services which includes the use of an online permits system and virtual inspections for qualified projects.

In addition to the services provided to the development community which are mentioned above, the Division also performs inspections for the Residential Rehabilitation Program. The Division conducts over 4,000 annual inspections, issues over 200 single trade permits, 50 combination permits (which include multiple trades), issues over 70 online permits, reviews approx. 70 permit applications submitted online for compliance, and processes approx. 300 plan check applications.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	296,117	305,875	330,200	330,200	346,800
4114 - Part-Time Pay	-	52,407	42,900	42,900	43,750
4119 - Longevity Pay	-	-	1,000	1,000	-
4120 - Leave Cash Out	200	1,410	6,600	6,600	5,350
4121 - Bilingual Pay	1,020	935	1,750	1,750	1,750
4122 - Cellphone Allowance	975	1,800	1,800	1,800	1,800
4211 - Health Insurance	97,677	96,196	80,650	80,650	85,500
4212 - Life Insurance	759	866	700	700	750
4213 - Disability Insurance	1,539	1,884	2,050	2,050	2,200
4214 - Unemployment Insurance	2,304	(340)	1,950	1,950	2,000
4215 - Worker'S Compensation	5,943	6,597	7,000	7,000	7,250
4216 - Medicare	4,284	5,336	5,600	5,600	5,800
4217 - PERS	131,348	122,496	45,700	45,700	62,650
4218 - Deferred Compensation	-	-	2,100	2,100	2,100
4220 - Other Retirement Benefit - POB	-	-	-	67,600	68,500
4221 - Dental Insurance	-	-	4,550	4,550	5,600
4222 - Vision Insurance	-	-	900	900	950
Salary & Benefits Total	542,165	595,464	535,450	603,050	642,750

[21-21] BUILDING & SAFETY**Continued**

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5113 - Cellular Services	71	1,095	1,000	1,000	1,500
5129 - Computer Mainframe Maintenance	22,869	26,235	86,200	37,200	79,200
5137 - Printing/Reproduction Services	8	315	1,500	1,500	1,500
5139 - Document Imaging Services	7,224	9,089	19,200	19,200	39,550
5140 - Office Supplies	621	149	1,000	1,000	1,000
5143 - Publications	-	1,837	2,800	2,800	2,800
5151 - Professional/Technical Services	190,942	590,437	721,000	721,000	746,000
5171 - Conferences/Seminars/Meeting Expen:	1,055	3,351	10,500	10,500	15,200
5172 - Organization Memberships	655	385	2,700	6,500	7,200
5216 - Gasoline/Diesel Fuel (Fleet)	1,582	2,002	5,900	5,900	5,900
5217 - Uniforms	710	8	750	750	2,000
5997 - Debt Service Charges	-	-	67,600	-	-
Maintenance & Operations Total	225,737	634,903	920,150	807,350	901,850
8111 - General Office Equipment & Furniture	418	-	2,000	2,000	-
8112 - Computer Equipment	922	-	-	-	1,800
Capital Outlay Total	1,340	-	2,000	2,000	1,800
[21-21] BUILDING & SAFETY	769,242	1,230,366	1,457,600	1,412,400	1,546,400

[21-22] RESIDENTIAL REHABILITATION

The Residential Rehabilitation Program aids homeowners of single family detached dwellings, mobile homes, and condominiums by providing funding for home improvements which preserve safe and sanitary housing, correct hazardous structural conditions, eliminate blight, and provide handicapped access.

The program provides rebates and loans to low-and moderate-income families households for home improvements. Program participants must meet federal income standards and use funds on eligible improvements, such as correction of property maintenance and building code violations.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5151 - Professional/Technical Services	54,241	49,737	75,000	86,000	211,900
5281 - Residential/Commercial Assistance	-	-	241,000	-	647,000
5284 - Residential Rebates	107,386	82,654	630,700	630,700	1,026,900
Maintenance & Operations Total	161,627	132,391	946,700	716,700	1,885,800
[21-22] RESIDENTIAL REHABILITATION	161,627	132,391	946,700	716,700	1,885,800

[21-23] COMMERCIAL REHABILITATION

The Commercial Rehabilitation Program helps sustain or increase the level of business within the city and offers financial incentives by providing rebates or grants to local businesses. A total of 40 small businesses in town received grants ranging from \$7,500 to \$20,000 to provide economic relief from the pandemic.

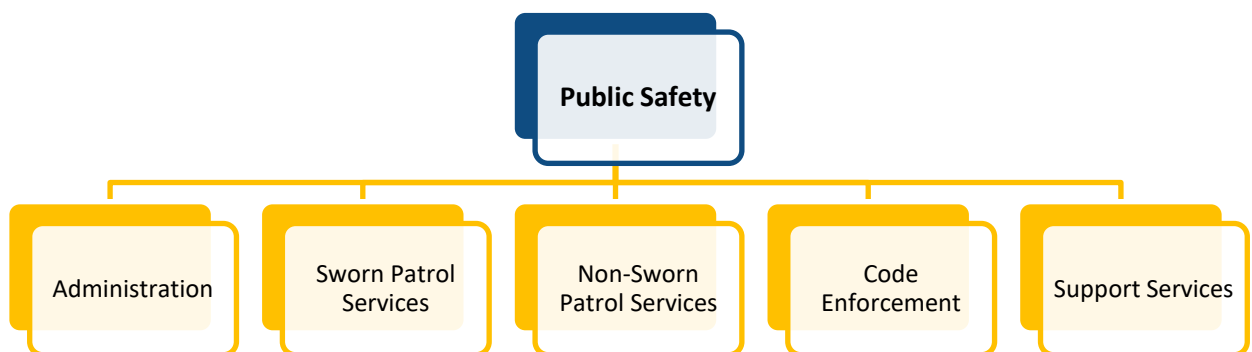
Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5151 - Professional/Technical Services	20,276	65,750	168,000	153,000	15,000
5281 - Residential/Commercial Assistance	100,000	782,471	400,000	80,000	320,000
5283 - Commercial Rebates	119,844	-	214,500	-	214,500
Maintenance & Operations Total	240,120	848,221	782,500	233,000	549,500
[21-23] COMMERCIAL REHABILITATION	240,120	848,221	782,500	233,000	549,500



PUBLIC SAFETY

The Public Safety Department provides City residents with services for the protection of life and property. It includes coordination, liaison, and monitoring of services provided by the Los Angeles County Sheriff's Department, the Los Angeles County Fire Department, Los Angeles County Probation and District Attorney's Office and the Southeast Area Animal Control Authority. These organizations provide general law enforcement, fire and rescue services, and animal control. Supplemental law enforcement services are provided through the City's Community Service Officer (CSO) Program, and operation of the Paramount Sheriff's Station. In addition, code enforcement, crossing guard protection for school children, enforcement of local parking regulations, coordinating Neighborhood Watch activities with residents and administration of the City's Civil Defense/Emergency Plan are provided under this function.

Below is a chart showing the department's activities. A department summary combining all activities is shown on the next page. A detailed description of the activity can be found on the following pages.

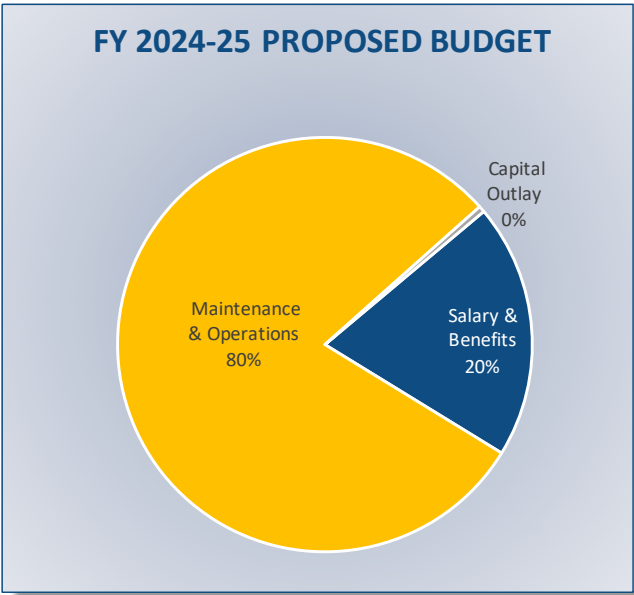


PUBLIC SAFETY SUMMARY

Department Funding Source	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
111 - General Fund	12,214,842	4,778,733	15,757,338	15,731,088	16,787,400
211 - Comm Dev Block Grant (CDBG)	338,510	408,480	-	-	-
213 - Home / ARP	-	-	350,000	350,000	215,000
215 - CDBG Coronavirus (Cares Act)	126,802	102,413	-	-	-
216 - American Rescue Plan Act of 2021 (ARPA)	-	8,312,896	-	-	-
223 - Traffic Safety	201,547	82,693	100,000	100,000	100,000
231 - Proposition A	103,851	98,084	115,700	115,700	115,850
296 - Other Grants	272,993	300,003	709,700	709,700	537,900
297 - Community Benefit Agreement	-	-	39,800	39,800	170,500
521 - Equipment Replacement	-	-	56,000	6,000	50,000
TOTAL	13,258,545	14,083,302	17,128,538	17,052,288	17,976,650

Expenditure by Division/Fund	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
[111-31-11] Public Safety Admin	881,332	726,764	801,600	801,600	875,400
[211-31-11] Public Safety Admin	8,307	8,480	-	-	-
[215-31-11] Public Safety Admin	126,802	-	-	-	-
[231-31-11] Public Safety Admin	8,307	8,480	5,700	5,700	5,850
[296-31-11] Public Safety Admin	47,074	3,364	-	-	-
[111-31-21] Sworn Patrol	8,938,813	863,884	10,646,588	10,601,988	10,820,200
[216-31-21] Sworn Patrol	-	8,105,644	-	-	-
[231-31-21] Sworn Patrol	95,545	89,604	110,000	110,000	110,000
[296-31-21] Sworn Patrol	225,919	251,640	452,600	452,600	306,700
[521-31-21] Sworn Patrol	-	-	50,000	-	50,000
[111-31-22] Non-Sworn Patrol	1,407,141	1,746,469	1,914,500	1,829,000	2,408,700
[223-31-22] Non-Sworn Patrol	201,547	82,693	100,000	100,000	100,000
[521-31-22] Non-Sworn Patrol	-	-	6,000	6,000	-
[111-31-23] Code Enforcement	395,281	544,184	955,150	983,150	1,045,100
[211-31-23] Code Enforcement	330,203	400,000	-	-	-
[111-31-24] Support Services	592,274	643,267	726,200	793,050	837,200
[111-31-25] Community Preservation	-	254,166	713,300	722,300	800,800
[213-31-25] Community Preservation	-	-	350,000	350,000	215,000
[215-31-25] Community Preservation	-	102,413	-	-	-
[216-31-25] Community Preservation	-	207,252	-	-	-
[296-31-25] Community Preservation	-	45,000	257,100	257,100	231,200
[297-31-25] Community Preservation	-	-	39,800	39,800	170,500
TOTAL PUBLIC SAFETY	13,258,545	14,083,302	17,128,538	17,052,288	17,976,650

PUBLIC SAFETY SUMMARY



Expenditure Type	FY 2024-25 Proposed
Salary & Benefits	3,573,450
Maintenance & Operations	14,317,200
Capital Outlay	86,000
Total by Expenditure Type	17,976,650

[31-11] PUBLIC SAFETY ADMIN

The Division coordinates and monitors services provided by the Los Angeles County Sheriff's Department. The Division also administers the City's Emergency Preparedness programs, security rebates, the administration of the Community Service Officer (CSO) and Code Enforcement programs.

The Division acts as a liaison between the City and the Los Angeles County Fire Department. The City is serviced by one fully equipped fire station which responds to approximately 279 fire and miscellaneous calls and performs approximately 7,704 rescues and 2,152 fire code inspections yearly.

The Administration Division is responsible for developing and coordinating the City's Emergency Response plan with the Area E Disaster Services Board. The Division also provides 2,080 hours of Public Safety Management Analyst service to promote positive relations between community groups, the general public, and Sheriff's Deputies. via the Neighborhood Watch organization.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	361,558	324,870	360,450	360,450	371,600
4114 - Part-Time Pay	29,081	31,113	32,750	32,750	37,900
4119 - Longevity Pay	-	2,000	-	-	-
4120 - Leave Cash Out	70,986	1,358	4,950	4,950	9,250
4121 - Bilingual Pay	808	1,320	1,350	1,350	1,350
4122 - Cellphone Allowance	2,790	2,300	2,400	2,400	2,400
4123 - Transportation Allowance	3,750	3,600	3,600	3,600	3,600
4211 - Health Insurance	145,586	115,777	96,900	96,900	106,050
4212 - Life Insurance	967	918	800	800	900
4213 - Disability Insurance	1,995	1,987	2,300	2,300	2,550
4214 - Unemployment Insurance	5,145	(432)	2,050	2,050	2,150
4215 - Worker'S Compensation	6,135	3,597	3,650	3,650	3,850
4216 - Medicare	5,658	4,180	5,900	5,900	6,200
4217 - PERS	162,023	142,263	58,650	58,650	74,850
4218 - Deferred Compensation	-	-	2,100	2,100	2,500
4220 - Other Retirement Benefit - POB	-	-	700	73,550	73,400
4221 - Dental Insurance	-	-	6,350	6,350	4,450
4222 - Vision Insurance	-	-	1,250	1,250	950
Salary & Benefits Total	796,481	634,851	586,150	659,000	703,950

[31-11] PUBLIC SAFETY ADMIN**Continued**

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5111 - Telephone/Internet Service	3,375	3,580	4,550	4,550	4,550
5113 - Cellular Services	1,516	17	-	-	-
5137 - Printing/Reproduction Services	9,448	18,028	18,200	18,200	18,200
5140 - Office Supplies	8,565	10,763	12,500	12,500	12,500
5143 - Publications	115	107	500	500	500
5151 - Professional/Technical Services	220,242	56,377	64,200	64,200	93,200
5167 - Rent/Lease Of Equipment	18,172	9,585	12,850	12,850	12,850
5171 - Conferences/Seminars/Meeting Expen:	5,935	4,883	4,500	4,500	4,500
5172 - Organization Memberships	275	90	1,500	1,500	1,500
5211 - Equipment Maintenance Supplies	5,765	8,805	9,500	9,500	9,500
5242 - Community Promotion Supplies	1,683	-	10,000	10,000	10,000
5911 - Disaster Response	251	-	-	-	-
5997 - Debt Service Charges	-	-	72,850	-	-
Maintenance & Operations Total	275,341	112,235	211,150	138,300	167,300
8113 - Other Capital Equipment	-	-	10,000	10,000	10,000
Capital Outlay Total	-	-	10,000	10,000	10,000
[31-11] PUBLIC SAFETY ADMIN	1,071,822	747,087	807,300	807,300	881,250

[31-21] SWORN PATROL

The Division provides sworn law enforcement services via the Los Angeles County Sheriff's Department. The City contracts for "dedicated law enforcement," which allows for a regular group of deputies to work in Paramount for extended periods. The Division also includes Aero Bureau services.

The Sheriff's Department provides approximately 43,680 man-hours of sworn police protection and 6,840 of traffic enforcement and supplemental patrol to address "quality of life" issues and crime prevention. The City supplements law enforcement services by contracting dedicated services for a Deputy District Attorney and a Detective Bureau Consultant.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5113 - Cellular Services	5,820	6,573	7,700	7,700	10,700
5151 - Professional/Technical Services	104,194	158,597	615,500	494,000	207,400
5167 - Rent/Lease Of Equipment	27,500	25,500	39,000	109,900	73,000
5171 - Conferences/Seminars/Meeting Expen:	3,018	6,889	8,100	8,100	8,100
5175 - Personnel Development	-	-	10,000	10,000	10,000
5216 - Gasoline/Diesel Fuel (Fleet)	(4,960)	21,169	13,000	13,000	13,000
5217 - Uniforms	-	-	4,000	4,000	4,000
5223 - General Law Services	5,802,953	5,885,906	6,391,000	6,391,000	6,640,350
5224 - Special Assignment Officer Services	1,730,995	1,775,279	2,271,500	2,271,500	2,350,650
5225 - Assigned Sergeant Services	538,251	434,024	653,000	653,000	685,300
5230 - Helicopter Patrol Services	26,709	63,812	96,000	96,000	96,000
5233 - Special Event Services	881,074	715,399	941,800	941,800	965,100
5236 - Sage Deputy D.A.	142,259	192,759	156,588	156,588	171,300
5242 - Community Promotion Supplies	588	594	2,000	2,000	2,000
Maintenance & Operations Total	9,258,402	9,286,500	11,209,188	11,158,588	11,236,900
8112 - Computer Equipment	-	-	-	6,000	-
8113 - Other Capital Equipment	1,874	24,271	50,000	-	50,000
Capital Outlay Total	1,874	24,271	50,000	6,000	50,000
[31-21] SWORN PATROL	9,260,276	9,310,771	11,259,188	11,164,588	11,286,900

[31-22] NON-SWORN PATROL

The Division provides 14,560 hours of Community Service Officer and 2,080 hours of Community Service Officer supervision for non-sworn law enforcement activities, including operating the Paramount Sheriff's Station. The Community Service Officers represent about 15% of the law enforcement service level but they handle 30% of the calls for service. Community Service Officers respond to burglaries, grand thefts, identity thefts, petty thefts, bicycle thefts, auto thefts, recovered autos, found property, lost property, non-injury traffic collisions and parking enforcement.

The Division also provides 2,080 hours of Management Analyst services to focus the Department's law enforcement activities, and 9,850 hours of Public Safety Assistant services to provide customer service assistance at the Paramount Station, and in-house fleet maintenance, and 2,080 hours of parking enforcement via the Parking Control Officer. The Division also supervises a contract which provides 13,095 hours of crossing guard protection at 21 separate locations throughout the City

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	546,921	612,540	691,850	619,350	664,600
4114 - Part-Time Pay	123,262	149,517	237,950	224,950	242,600
4116 - Full-Time Overtime	60,969	60,032	71,900	71,900	71,900
4119 - Longevity Pay	-	4,000	-	-	500
4120 - Leave Cash Out	30,005	9,983	21,700	21,700	36,800
4121 - Bilingual Pay	4,435	8,310	8,000	8,000	9,300
4122 - Cellphone Allowance	2,455	5,500	6,000	6,000	6,000
4211 - Health Insurance	245,391	271,270	257,150	257,150	301,200
4212 - Life Insurance	1,397	1,652	1,500	1,500	1,550
4213 - Disability Insurance	2,821	3,554	4,300	4,300	4,550
4214 - Unemployment Insurance	6,641	(237)	5,200	5,200	5,150
4215 - Worker'S Compensation	17,127	16,796	25,700	25,700	25,500
4216 - Medicare	10,823	12,011	15,050	15,050	14,950
4217 - PERS	236,282	263,571	81,600	81,600	242,800
4218 - Deferred Compensation	-	-	8,400	8,400	7,000
4220 - Other Retirement Benefit - POB	-	-	-	142,350	133,950
4221 - Dental Insurance	-	-	12,150	12,150	16,300
4222 - Vision Insurance	-	-	3,000	3,000	3,050
Salary & Benefits Total	1,288,530	1,418,499	1,451,450	1,508,300	1,787,700
5151 - Professional/Technical Services	287,188	322,575	383,300	383,300	650,800
5167 - Rent/Lease Of Equipment	5,055	6,740	6,800	6,800	13,600
5171 - Conferences/Seminars/Meeting Expen:	584	549	2,500	2,500	2,500
5214 - Equipment Maintenance Services	284	2,317	3,000	3,000	3,000
5216 - Gasoline/Diesel Fuel (Fleet)	12,055	13,891	17,600	17,600	17,600
5217 - Uniforms	7,196	4,325	7,500	7,500	7,500
5997 - Debt Service Charges	-	-	142,350	-	-
Maintenance & Operations Total	312,364	350,398	563,050	420,700	695,000
8113 - Other Capital Equipment	-	34,509	-	-	-
8114 - Motor Vehicles	7,795	25,757	6,000	6,000	26,000
Capital Outlay Total	7,795	60,265	6,000	6,000	26,000
[31-22] NON-SWORN PATROL	1,608,688	1,829,162	2,020,500	1,935,000	2,508,700

[31-23] CODE ENFORCEMENT

The Code Enforcement Division enforces Building, Municipal, and Zoning Codes. This Division responds to approximately 1,000 Citizen Service Requests per year related to property maintenance, zoning, and other code violations. This Division also conducts inspections and Public Nuisance Hearings. This year, the Division will conduct over 3,800 inspections. In addition, this Division prepares cases for the City Prosecutor's Office.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	297,547	361,949	383,450	383,450	407,050
4114 - Part-Time Pay	51,561	103,800	125,350	125,350	127,850
4116 - Full-Time Overtime	927	1,141	2,000	2,000	2,000
4118 - Part-Time Overtime	-	-	-	-	2,000
4119 - Longevity Pay	-	2,000	-	-	500
4120 - Leave Cash Out	1,746	1,797	27,050	27,050	4,900
4121 - Bilingual Pay	1,115	2,220	2,250	2,250	3,100
4122 - Cellphone Allowance	980	2,400	2,400	2,400	2,400
4211 - Health Insurance	111,288	131,133	109,350	109,350	131,450
4212 - Life Insurance	646	889	850	850	900
4213 - Disability Insurance	1,421	1,735	2,400	2,400	2,550
4214 - Unemployment Insurance	3,046	924	2,750	2,750	2,750
4215 - Worker'S Compensation	5,887	6,926	12,100	12,100	12,250
4216 - Medicare	4,993	6,738	7,900	7,900	8,000
4217 - PERS	136,862	164,011	50,600	50,600	71,350
4218 - Deferred Compensation	-	-	3,900	3,900	3,900
4220 - Other Retirement Benefit - POB	-	-	-	78,400	83,300
4221 - Dental Insurance	-	-	5,900	5,900	4,100
4222 - Vision Insurance	-	-	1,500	1,500	350
Salary & Benefits Total	618,019	787,663	739,750	818,150	870,700
5113 - Cellular Services	2,091	3,015	3,000	3,000	3,000
5137 - Printing/Reproduction Services	66	1,912	3,000	3,000	3,000
5140 - Office Supplies	389	1,522	1,500	1,500	1,500
5151 - Professional/Technical Services	14,169	18,024	16,200	24,200	33,600
5155 - Legal/Bond Services	84,140	100,186	85,000	105,000	105,000
5158 - Nuisance Abatement	-	8,976	15,000	15,000	15,000
5171 - Conferences/Seminars/Meeting Expen:	2,544	1,744	4,000	4,000	4,000
5172 - Organization Memberships	380	1,010	1,500	1,500	1,500
5216 - Gasoline/Diesel Fuel (Fleet)	2,188	3,171	4,000	4,000	4,000
5217 - Uniforms	1,497	2,205	3,800	3,800	3,800
5997 - Debt Service Charges	-	-	78,400	-	-
Maintenance & Operations Total	107,465	141,766	215,400	165,000	174,400
8113 - Other Capital Equipment	-	14,755	-	-	-
Capital Outlay Total	-	14,755	-	-	-
[31-23] CODE ENFORCEMENT	725,484	944,184	955,150	983,150	1,045,100

[31-24] SUPPORT SERVICES

The Public Safety Support Services Division includes expenditures for animal control provided by the Southeast Area Animal Control Authority; liaison with the Emergency Services Area "E" Disaster Services Board; parking citation data processing, appeals and fine collection and liaison with the Compton Municipal Court.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5151 - Professional/Technical Services	301,488	353,002	266,850	349,350	349,350
5172 - Organization Memberships	5,640	5,640	5,700	5,700	5,700
5234 - Animal Control Services	283,552	283,562	443,650	428,000	472,150
5235 - Other Public Safety Services	1,594	1,063	10,000	10,000	10,000
Maintenance & Operations Total	592,274	643,267	726,200	793,050	837,200
[31-24] SUPPORT SERVICES	592,274	643,267	726,200	793,050	837,200

[31-25] COMMUNITY PRESERVATION

The Community Preservation Division administers the City's homeless prevention, neighborhood safety, and community beautification programming.

The Division hosts 6 community clean-up events and 21 neighborhood safety meetings to promote resident and business engagement in community enhancement efforts. It also provides additional resources that address communitywide needs such as mental health, substance use, parental and student supportive services.

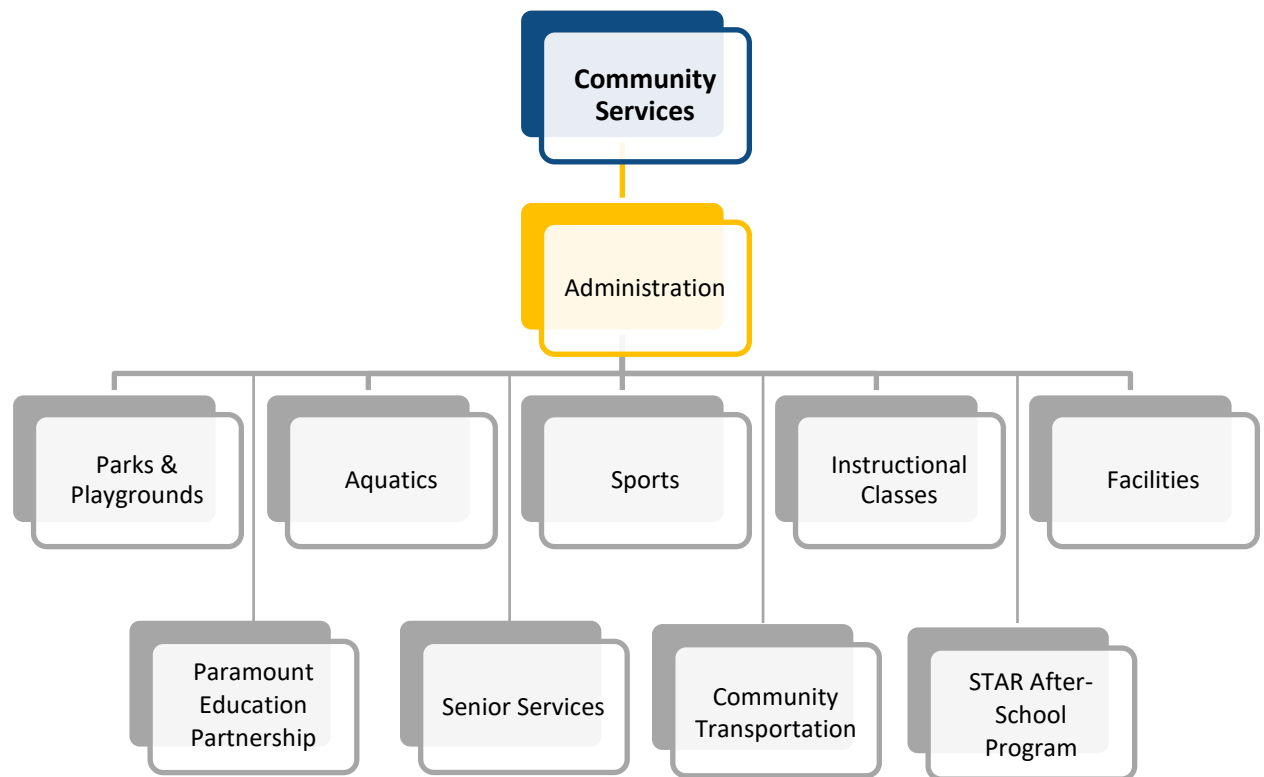
The Community Preservation Division also partners with non-profit and other governmental agencies to connect 96 unhoused neighbors with housing, shelter, and other support resources. This includes developing and implementing the City's 5-year comprehensive Homeless Plan.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	-	113,601	106,950	106,950	111,250
4120 - Leave Cash Out	-	2,129	5,350	5,350	5,800
4122 - Cellphone Allowance	-	650	600	600	600
4211 - Health Insurance	-	41,868	36,250	36,250	39,900
4212 - Life Insurance	-	397	250	250	250
4213 - Disability Insurance	-	771	700	700	700
4214 - Unemployment Insurance	-	(234)	600	600	600
4215 - Worker'S Compensation	-	2,949	2,900	2,900	3,000
4216 - Medicare	-	1,639	1,650	1,650	1,750
4217 - PERS	-	41,946	17,350	17,350	22,350
4218 - Deferred Compensation	-	-	600	600	700
4220 - Other Retirement Benefit - POB	-	-	-	21,800	21,950
4221 - Dental Insurance	-	-	1,800	1,800	1,900
4222 - Vision Insurance	-	-	300	300	350
Salary & Benefits Total	-	205,716	175,300	197,100	211,100
5137 - Printing/Reproduction Services	-	1,243	1,300	1,300	1,300
5151 - Professional/Technical Services	-	367,969	1,099,500	1,108,500	1,149,500
5171 - Conferences/Seminars/Meeting Expen:	-	717	2,700	2,700	3,500
5233 - Special Event Services	-	28,860	54,600	54,600	46,100
5242 - Community Promotion Supplies	-	4,326	5,000	5,000	6,000
5997 - Debt Service Charges	-	-	21,800	-	-
Maintenance & Operations Total	-	403,115	1,184,900	1,172,100	1,206,400

COMMUNITY SERVICES

The Community Services Department provides recreational, educational, cultural, and social opportunities for the community. Supervision and instruction are offered for after school programs, aquatic activities, sports field usage, organized athletic leagues, instructional classes, and summer camps. The department offers programs which provide senior citizens with nutritious meals, social activities, medical testing, tax assistance, and counseling. The department also supervises and schedules public meetings and athletic facilities, oversees capital improvements at City Parks, and administers the community transportation system.

Below is a chart showing the department's activities. A department summary which combines all activities is shown on the next page. A detailed description of the activity can be found on the following pages.



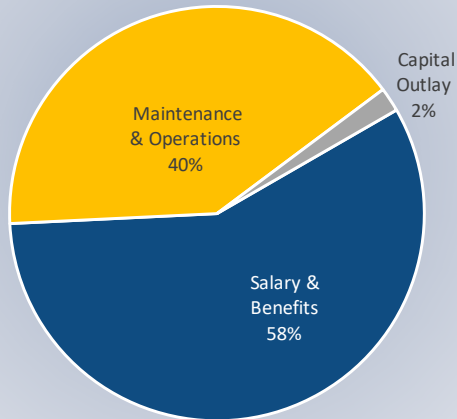
COMMUNITY SERVICES SUMMARY

Department Funding Source	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
111 - General Fund	2,646,967	3,062,966	4,033,050	4,033,050	4,309,900
211 - Comm Dev Block Grant (CDBG)	-	-	113,150	113,150	114,150
221 - After School Education & Safety	1,826,543	2,393,544	2,425,700	2,425,700	2,425,700
231 - Proposition A	486,689	641,119	683,250	683,250	711,750
235 - Measure A (Safe Clean Parks)	-	-	150,200	150,200	156,950
292 - Public Art	-	-	-	-	4,100
296 - Other Grants	4,694	-	-	-	-
297 - Community Benefit Agreement	-	-	260,000	260,000	217,000
521 - Equipment Replacement	-	-	298,800	298,800	138,600
TOTAL	4,964,893	6,097,629	7,964,150	7,964,150	8,078,150

Expenditure by Division/Fund	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
[111-41-11] Community Services Admin	575,355	826,264	953,950	953,950	946,000
[231-41-11] Community Services	27,829	29,666	29,250	29,250	29,450
[521-41-11] Community Services	-	-	4,500	4,500	-
[111-41-21] Parks and Playgrounds	1,046,143	1,014,725	1,225,050	1,225,050	1,378,200
[297-41-21] Parks and Playgrounds	-	-	65,000	65,000	75,000
[521-41-21] Parks and Playgrounds	-	-	87,150	87,150	90,000
[111-41-22] Aquatics	83,857	108,093	206,700	206,700	342,950
[292-41-22] Aquatics	-	-	-	-	4,100
[297-41-22] Aquatics	-	-	85,000	85,000	25,000
[521-41-22] Aquatics	-	-	6,300	6,300	15,100
[111-41-23] Sports	87,457	280,713	490,750	490,750	431,050
[297-41-23] Sports	-	-	20,000	20,000	30,000
[521-41-23] Sports	-	-	92,600	92,600	10,000
[111-41-24] Instructional Classes/Special Events	41,758	64,693	287,200	287,200	292,950
[235-41-24] Instructional Classes/Special Events	-	-	132,200	132,200	138,950
[297-41-24] Instructional Classes/Special Events	-	-	70,000	70,000	55,000
[111-41-25] Facilities	242,583	221,202	284,050	284,050	293,500
[521-41-25] Facilities	-	-	37,500	37,500	13,000
[111-41-26] Paramount Education Partnership	187,686	90,537	188,600	188,600	195,500
[297-41-26] Paramount Education Partnership	-	-	4,000	4,000	7,000
[521-41-26] Paramount Education Partnership	-	-	-	-	3,500
[111-41-27] Senior Services	377,529	429,888	370,150	370,150	402,550
[211-41-27] Senior Services	-	-	113,150	113,150	114,150
[297-41-27] Senior Services	-	-	10,000	10,000	20,000
[521-41-27] Senior Services	-	-	70,750	70,750	7,000
[111-41-28] Community Transportation	4,600	26,850	26,600	26,600	27,200
[231-41-28] Community Transportation	458,859	611,453	654,000	654,000	682,300
[235-41-28] Community Transportation	-	-	18,000	18,000	18,000
[297-41-28] Community Transportation	-	-	6,000	6,000	5,000
[221-41-29] STAR (After School Program)	1,826,543	2,393,544	2,425,700	2,425,700	2,425,700
[296-41-29] STAR (After School Program)	4,694	-	-	-	-
TOTAL COMMUNITY SERVICES	4,964,893	6,097,629	7,964,150	7,964,150	8,078,150

COMMUNITY SERVICES SUMMARY

FY 2024-25 PROPOSED BUDGET



Expenditure Type	FY 2024-25 Proposed
Salary & Benefits	4,650,300
Maintenance & Operations	3,275,150
Capital Outlay	152,700
Total by Expenditure Type	8,078,150

[41-11] COMMUNITY SERVICES ADMIN

The Administration Division coordinates and supervises all departmental activities; prepares budget and staff reports; prepares and submits State and Federal grant proposals; and assists with the coordination and development of capital improvement projects.

The Division coordinates activities at the City's ten parks, thirteen playgrounds, various city and district athletic facilities, one skatepark one community pool, a zero-depth water play area at Orange Splash Zone, one gymnasium, five community centers; organized sports leagues; instructional classes; aquatic activities; special events; public meeting facilities; the Elderly Nutrition Program and senior services; the Paramount Education Partnership (PEP) and the Spane Park Learning Center; and the City's transit programs. The Division also coordinates youth league use of PUSD athletic fields and acts as a liaison for community groups and prepares agendas for the Parks and Recreation Commission, the Senior Services Commission, and the volunteer Paramount Youth Commission.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	305,994	374,801	453,450	453,450	437,800
4116 - Full-Time Overtime	927	2,556	3,000	3,000	3,000
4119 - Longevity Pay	-	4,500	-	-	2,000
4120 - Leave Cash Out	7,228	8,060	44,650	44,650	100,550
4121 - Bilingual Pay	623	1,800	2,700	2,700	3,600
4122 - Cellphone Allowance	1,050	-	900	900	1,800
4123 - Transportation Allowance	3,600	3,600	3,600	3,600	3,750
4211 - Health Insurance	89,431	127,447	123,200	123,200	142,500
4212 - Life Insurance	788	1,062	1,000	1,000	1,000
4213 - Disability Insurance	1,620	2,285	2,850	2,850	2,850
4214 - Unemployment Insurance	2,912	(520)	2,550	2,550	2,750
4215 - Worker'S Compensation	3,127	3,732	4,550	4,550	4,950
4216 - Medicare	4,759	5,881	7,350	7,350	8,000
4217 - PERS	125,263	164,809	69,450	69,450	80,850
4218 - Deferred Compensation	-	-	2,400	2,400	2,900
4220 - Other Retirement Benefit - POB	-	-	3,700	92,850	80,850
4221 - Dental Insurance	-	-	5,000	5,000	7,600
4222 - Vision Insurance	-	-	1,100	1,100	1,250
Salary & Benefits Total	547,322	700,014	731,450	820,600	888,000
5113 - Cellular Services	1,796	4,324	6,400	6,400	7,650
5130 - Equipment Maintenance-Software	5,519	7,133	4,600	4,600	4,600
5137 - Printing/Reproduction Services	15,954	19,870	20,000	20,000	20,000
5140 - Office Supplies	3,149	4,433	4,000	4,000	4,000
5151 - Professional/Technical Services	-	87,205	80,000	80,000	-
5167 - Rent/Lease Of Equipment	22,599	20,218	32,400	32,400	27,650
5169 - Rent/Lease Of Facilities	5,566	5,566	5,600	5,600	5,600
5171 - Conferences/Seminars/Meeting Expen:	335	6,221	8,100	8,100	15,650
5172 - Organization Memberships	945	945	1,500	1,500	2,300
5997 - Debt Service Charges	-	-	89,150	-	-
Maintenance & Operations Total	55,863	155,916	251,750	162,600	87,450
8113 - Other Capital Equipment	-	-	4,500	4,500	-
Capital Outlay Total	-	-	4,500	4,500	-
[41-11] COMMUNITY SERVICES ADMIN	603,184	855,930	987,700	987,700	975,450

[41-21] PARKS AND PLAYGROUNDS

The Parks & Playgrounds Division manages activities at the City's six major parks, three neighborhood parks, one mini-park and thirteen playgrounds. Parks & Playgrounds operates a Summer Day Camp which provides recreation activities for youth during the summer break from school.

The Division also works in coordination with the Paramount Unified School District to operate a free summer food and recreation program at 3 school district sites during the summer. The Division conducts annual special events such as the Eco-Friendly, Summer Concerts, Halloween Festival, Tree Lighting, Santa Train, and Snowfest.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	229,384	307,193	344,700	344,700	369,350
4114 - Part-Time Pay	239,501	189,831	300,250	300,250	327,100
4116 - Full-Time Overtime	5,105	9,994	5,000	5,000	5,000
4119 - Longevity Pay	-	500	-	-	2,000
4120 - Leave Cash Out	1,834	2,676	11,250	11,250	7,500
4121 - Bilingual Pay	2,443	5,025	5,550	5,550	7,050
4122 - Cellphone Allowance	345	1,200	1,200	1,200	2,400
4211 - Health Insurance	98,500	121,044	107,950	105,450	126,250
4212 - Life Insurance	473	621	750	750	800
4213 - Disability Insurance	902	1,513	2,150	2,150	2,250
4214 - Unemployment Insurance	4,601	415	3,350	3,350	3,600
4215 - Worker'S Compensation	9,990	11,398	16,800	16,800	18,150
4216 - Medicare	6,806	7,325	9,650	9,650	10,450
4217 - PERS	96,840	123,996	36,150	36,150	62,150
4218 - Deferred Compensation	-	-	4,350	4,350	3,600
4220 - Other Retirement Benefit - POB	-	-	-	70,450	74,050
4221 - Dental Insurance	-	-	4,050	4,050	7,450
4222 - Vision Insurance	-	-	1,100	1,100	1,250
Salary & Benefits Total	696,722	782,733	854,250	922,200	1,030,400
5151 - Professional/Technical Services	-	2,340	8,500	8,500	32,000
5216 - Gasoline/Diesel Fuel (Fleet)	5,997	3,554	7,000	7,000	7,000
5217 - Uniforms	13,232	18,311	18,150	18,150	20,000
5233 - Special Event Services	93,946	144,712	197,700	197,700	225,000
5240 - Recreation/Craft Supplies	26,786	36,596	53,500	53,500	70,300
5245 - Awards/Trophies	-	-	20,000	20,000	6,000
5247 - Recreation Excursions	10,328	14,266	53,000	53,000	48,000
5248 - Food	6,896	8,101	7,500	7,500	14,500
5911 - Disaster Response	9,380	-	-	-	-
5997 - Debt Service Charges	-	-	70,450	-	-
Maintenance & Operations Total	166,565	227,881	435,800	365,350	422,800
8111 - General Office Equipment & Furniture	-	-	-	2,500	-
8113 - Other Capital Equipment	182,856	4,111	87,150	87,150	90,000
Capital Outlay Total	182,856	4,111	87,150	89,650	90,000
[41-21] PARKS AND PLAYGROUNDS	1,046,143	1,014,725	1,377,200	1,377,200	1,543,200

[41-22] AQUATICS

The Aquatics Division provides structured and unstructured water activities at Paramount Pool under a contract with Premier Aquatics. Through Premier Aquatics, this Division offers swim instruction classes throughout the year for infants through adults at Paramount Pool. Premier Aquatics also provides Recreation swim activities throughout the summer. The City also provides unstructured water play at the Orange Splash Zone.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4114 - Part-Time Pay	10,582	8,142	16,100	16,100	16,450
4214 - Unemployment Insurance	155	41	100	100	100
4215 - Worker'S Compensation	272	206	450	450	450
4216 - Medicare	153	118	250	250	250
4218 - Deferred Compensation	-	-	300	300	-
Salary & Benefits Total	11,162	8,507	17,200	17,200	17,250
5151 - Professional/Technical Services	66,000	84,986	252,500	252,500	328,700
5217 - Uniforms	-	-	3,000	3,000	-
5233 - Special Event Services	-	2,903	11,000	11,000	14,000
5240 - Recreation/Craft Supplies	3,454	5,982	8,000	8,000	8,000
Maintenance & Operations Total	69,454	93,871	274,500	274,500	350,700
8113 - Other Capital Equipment	3,240	5,715	6,300	6,300	19,200
Capital Outlay Total	3,240	5,715	6,300	6,300	19,200
[41-22] AQUATICS	83,857	108,093	298,000	298,000	387,150

[41-23] SPORTS

The Sports Division provides the operation of a variety of youth sports leagues offered by the City and third-party youth sports organizations. This Division also schedules staffing to run the City youth sport leagues and open gym hours.

The City currently runs the following free youth sports: Basketball, Ball Hockey, T-Ball, and Volleyball. The Division also supports the operation of the following youth leagues: Paramount Youth Baseball, Paramount Youth Soccer Organization, and West Coast Rebels tackle football and cheer.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4114 - Part-Time Pay	44,361	98,436	117,750	117,750	141,400
4121 - Bilingual Pay	-	-	450	450	1,300
4214 - Unemployment Insurance	437	492	600	600	750
4215 - Worker'S Compensation	1,256	2,494	3,000	3,000	3,600
4216 - Medicare	643	1,427	1,750	1,750	2,100
4218 - Deferred Compensation	-	-	1,800	1,800	-
Salary & Benefits Total	46,697	102,850	125,350	125,350	149,150
5151 - Professional/Technical Services	17,329	123,482	316,900	316,900	238,800
5171 - Conferences/Seminars/Meeting Expen:	-	15	1,500	1,500	2,000
5172 - Organization Memberships	-	-	400	400	500
5212 - Facility Maintenance Supplies	2,513	2,413	8,000	8,000	8,000
5217 - Uniforms	9,484	16,614	17,000	17,000	20,000
5240 - Recreation/Craft Supplies	11,433	27,084	30,000	30,000	30,000
5245 - Awards/Trophies	-	8,255	9,600	9,600	10,600
5247 - Recreation Excursions	-	-	2,000	2,000	2,000
Maintenance & Operations Total	40,760	177,862	385,400	385,400	311,900
8113 - Other Capital Equipment	-	-	92,600	92,600	10,000
Capital Outlay Total	-	-	92,600	92,600	10,000
[41-23] SPORTS	87,457	280,713	603,350	603,350	471,050

[41-24] INSTRUCTIONAL CLASSES/SPECIAL EVENTS

The Instructional Classes Division offers recreational and instructional activities. This Division provides instructional classes for toddlers and preschool age children through "Mommy & Me" programming at the Mariposa Center. This Division also provides support to the City's special needs community through the adaptive recreation program. This program provides social and educational opportunities for children and families through events and classes. The Division also provides contract instruction to residents in a variety of classes ranging from art to dance.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4114 - Part-Time Pay	2,302	10,258	240,200	240,200	245,000
4121 - Bilingual Pay	-	-	1,300	1,300	1,300
4214 - Unemployment Insurance	27	51	1,250	1,250	1,250
4215 - Worker'S Compensation	66	239	6,100	6,100	6,250
4216 - Medicare	33	149	3,550	3,550	3,600
4218 - Deferred Compensation	-	-	2,700	2,700	-
Salary & Benefits Total	2,428	10,698	255,100	255,100	257,400
5137 - Printing/Reproduction Services	-	-	6,000	6,000	6,000
5240 - Recreation/Craft Supplies	9,106	6,569	56,400	56,400	56,600
5246 - Contract Class Instructor Services	27,726	44,402	99,800	99,800	94,800
5247 - Recreation Excursions	1,096	2,307	61,400	61,400	61,400
5248 - Food	1,401	717	10,700	10,700	10,700
Maintenance & Operations Total	39,330	53,996	234,300	234,300	229,500
[41-24] INSTRUCTIONAL CLASSES/SPECIAL EVE	41,758	64,693	489,400	489,400	486,900

[41-25] FACILITIES

The Facilities Division provides maintenance and supervision of scheduled activities at the City's major meeting facilities which includes Progress Plaza and the Mariposa Center, Paramount Park Community Center, Spane Learning Center, and the Clearwater Building. The Division prepares and supervises facility use and provides primary maintenance and cleaning of the facilities.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4114 - Part-Time Pay	141,865	176,878	241,850	241,850	252,800
4121 - Bilingual Pay	245	420	850	850	850
4122 - Cellphone Allowance	10	-	-	-	-
4214 - Unemployment Insurance	1,253	897	1,250	1,250	1,300
4215 - Worker'S Compensation	3,639	4,278	6,150	6,150	6,450
4216 - Medicare	2,061	2,571	3,550	3,550	3,700
4218 - Deferred Compensation	-	-	3,000	3,000	-
Salary & Benefits Total	149,073	185,044	256,650	256,650	265,100
5151 - Professional/Technical Services	6,701	11,555	8,500	8,500	8,000
5211 - Equipment Maintenance Supplies	1,742	1,914	3,900	3,900	3,900
5213 - Household Supplies	4,387	4,941	7,000	7,000	7,500
5214 - Equipment Maintenance Services	652	1,572	4,000	4,000	4,000
5248 - Food	-	2,200	4,000	4,000	5,000
Maintenance & Operations Total	13,482	22,182	27,400	27,400	28,400
8113 - Other Capital Equipment	80,029	13,976	37,500	37,500	13,000
Capital Outlay Total	80,029	13,976	37,500	37,500	13,000
[41-25] FACILITIES	242,583	221,202	321,550	321,550	306,500

[41-26] PARAMOUNT EDUCATION PARTNERSHIP

This Division provides the vital connection between continuing education and future economic success for all residents through the Paramount Education Partnership (PEP) program. This Division operates the City's learning center at Spane Park during the school year and provides collaborative educational opportunities for the community through partnerships with PUSD, Long Beach State, Cerritos College and other parties.

This Division also provides the administration and coordination of the non-profit PEP Scholarship program and provides the administrative support to the non-profit Paramount Education Partnership Board that oversees the funds donated by the community to the PEP Scholarship Program.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	42,521	-	-	-	-
4114 - Part-Time Pay	51,588	61,707	132,550	132,550	135,200
4120 - Leave Cash Out	9,981	-	-	-	-
4121 - Bilingual Pay	290	770	850	850	850
4122 - Cellphone Allowance	10	-	-	-	-
4211 - Health Insurance	19,485	-	-	-	-
4212 - Life Insurance	118	-	-	-	-
4213 - Disability Insurance	242	-	-	-	-
4214 - Unemployment Insurance	1,244	313	700	700	700
4215 - Worker'S Compensation	3,049	1,378	3,400	3,400	3,450
4216 - Medicare	1,481	906	1,950	1,950	2,000
4217 - PERS	16,319	-	-	-	-
4218 - Deferred Compensation	-	-	1,350	1,350	-
Salary & Benefits Total	146,327	65,074	140,800	140,800	142,200
5151 - Professional/Technical Services	-	-	5,000	5,000	5,000
5211 - Equipment Maintenance Supplies	1,380	428	1,000	1,000	-
5233 - Special Event Services	12,652	15,359	15,000	15,000	15,000
5240 - Recreation/Craft Supplies	5,897	7,267	15,000	15,000	19,000
5246 - Contract Class Instructor Services	-	-	1,600	1,600	4,100
5247 - Recreation Excursions	-	-	8,200	8,200	11,200
5248 - Food	3,148	2,410	6,000	6,000	6,000
Maintenance & Operations Total	23,077	25,464	51,800	51,800	60,300
8112 - Computer Equipment	18,282	-	-	-	-
8113 - Other Capital Equipment	-	-	-	-	3,500
Capital Outlay Total	18,282	-	-	-	3,500
[41-26] PARAMOUNT EDUCATION PARTNERSHIP	187,686	90,537	192,600	192,600	206,000

[41-27] SENIOR SERVICES

The Senior Services provides nutritionally balanced meals to elderly adults in group settings and home delivered meals to home-bound seniors. This service is provided through a contract with Human Services Association. The Division serves approximately 46,000 nutritionally balanced meals during the year. Approximately 26,000 of these meals are served in a group setting while another 20,000 meals are home delivered to home-bound seniors throughout the year. Over 3,000 participants take part in social and educational activities such as exercise classes, bingo, craft classes, art, movie days and excursions.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	92,060	98,854	103,800	103,800	107,950
4114 - Part-Time Pay	86,693	82,582	118,150	118,150	129,900
4119 - Longevity Pay	-	-	-	-	2,500
4120 - Leave Cash Out	2,088	2,280	10,400	10,400	5,650
4121 - Bilingual Pay	1,018	1,408	2,200	2,200	2,200
4211 - Health Insurance	39,146	41,341	35,950	35,950	39,950
4212 - Life Insurance	238	279	250	250	250
4213 - Disability Insurance	485	609	650	650	700
4214 - Unemployment Insurance	1,681	343	1,200	1,200	1,250
4215 - Worker'S Compensation	4,003	4,374	5,950	5,950	6,300
4216 - Medicare	2,558	2,590	3,400	3,400	3,600
4217 - PERS	43,150	45,706	17,000	17,000	22,400
4218 - Deferred Compensation	-	-	2,400	2,400	700
4220 - Other Retirement Benefit - POB	-	-	-	21,350	21,950
4221 - Dental Insurance	-	-	1,800	1,800	1,800
4222 - Vision Insurance	-	-	300	300	300
Salary & Benefits Total	273,118	280,367	303,450	324,800	347,400
5137 - Printing/Reproduction Services	1,380	3,717	7,000	7,000	7,000
5151 - Professional/Technical Services	52,872	70,053	69,900	69,900	69,900
5211 - Equipment Maintenance Supplies	2,346	4,591	5,000	5,000	5,000
5242 - Community Promotion Supplies	9,836	18,433	35,000	35,000	45,000
5246 - Contract Class Instructor Services	6,525	15,258	22,200	22,200	26,000
5247 - Recreation Excursions	12,272	17,951	22,000	22,000	25,000
5249 - Food-Senior Citizen Program	6,510	5,629	7,400	7,400	11,400
5997 - Debt Service Charges	-	-	21,350	-	-
Maintenance & Operations Total	91,741	135,633	189,850	168,500	189,300
8113 - Other Capital Equipment	12,671	13,887	70,750	70,750	7,000
Capital Outlay Total	12,671	13,887	70,750	70,750	7,000
[41-27] SENIOR SERVICES	377,529	429,888	564,050	564,050	543,700

[41-28] COMMUNITY TRANSPORTATION

The Community Transportation Division administers the City's various transit programs. The City contracts with Long Beach Transit to provide fixed route bus services in town. The City also contracts with Fiesta Taxi to provide out-of-town medical transit trips for the elderly and disabled. Fiesta Taxi also provides in-town services for the elderly and disabled for trips to the City's Senior Center, government offices, shopping centers, and medical offices. The Division also provides transit services for college-age residents through the Paramount University Pass program that provides free use of Long Beach Transit and Metro bus lines traveling to area colleges & universities. The Division also provides support for various recreation transit needs. This Division is funded through Proposition A Transit Tax Funds.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5137 - Printing/Reproduction Services	-	-	-	-	2,000
5151 - Professional/Technical Services	451,109	599,853	632,000	632,000	658,300
5247 - Recreation Excursions	12,350	38,450	72,600	72,600	72,200
Maintenance & Operations Total	463,459	638,303	704,600	704,600	732,500
[41-28] COMMUNITY TRANSPORTATION	463,459	638,303	704,600	704,600	732,500

[41-29] STAR (AFTER SCHOOL PROGRAM)

The Success Through Academics and Recreation (STAR) Division operates a free after-school enrichment program at 11 elementary schools in the Paramount Unified School District. The STAR division is funded through a grant from the State of California Department of Education. The STAR program infuses a healthy mix of physical activity, literacy instruction and homework help. The STAR program begins at the end of every school day and ends at 6:00 p.m. It operates 180 days each school year and serves approximately 1,600 students.

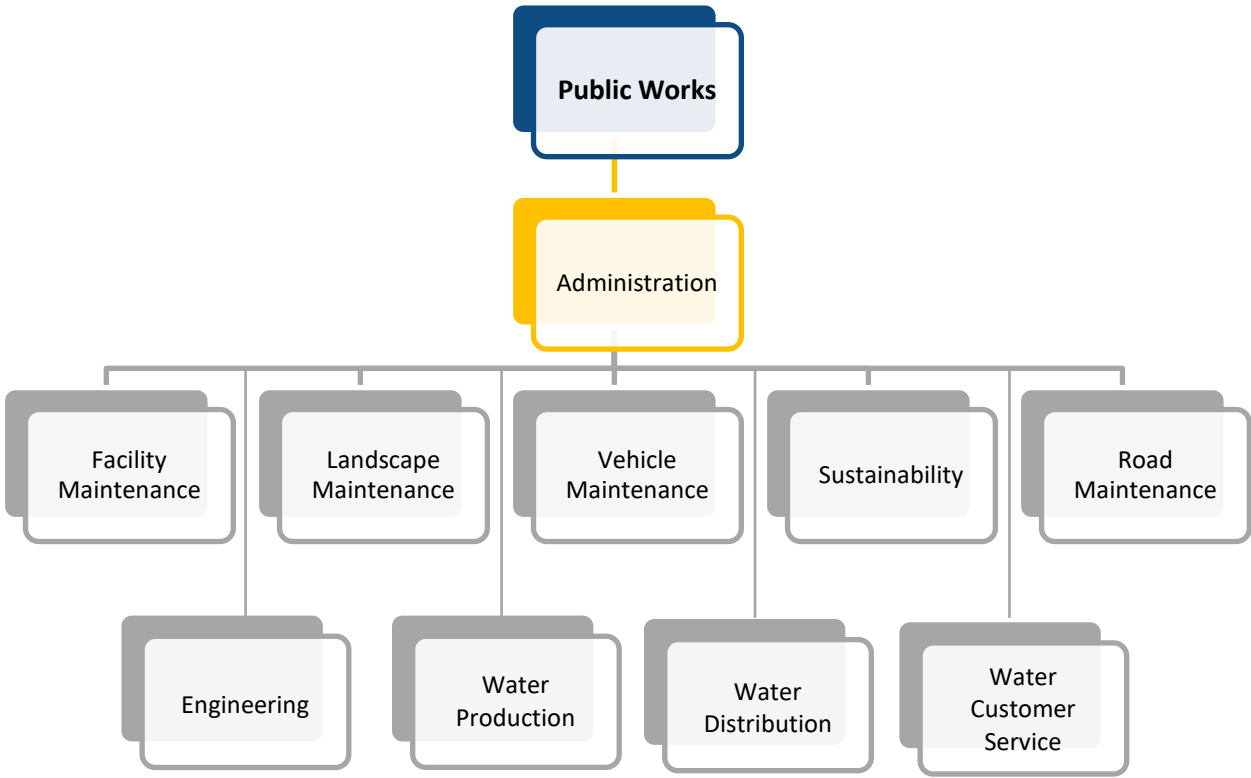
Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	123,148	132,245	91,250	69,500	79,850
4114 - Part-Time Pay	1,070,090	1,388,273	1,774,300	1,500,300	1,339,100
4120 - Leave Cash Out	-	-	750	750	2,750
4121 - Bilingual Pay	3,853	6,920	17,650	11,050	17,650
4122 - Cellphone Allowance	30	-	-	300	600
4211 - Health Insurance	45,531	44,325	20,950	24,500	20,650
4212 - Life Insurance	257	449	200	250	200
4213 - Disability Insurance	650	692	600	500	500
4214 - Unemployment Insurance	9,908	8,115	9,350	8,650	7,100
4215 - Worker'S Compensation	32,291	38,199	44,550	40,350	33,400
4216 - Medicare	17,313	22,100	27,350	24,400	20,900
4217 - PERS	71,725	67,941	7,600	15,350	6,850
4218 - Deferred Compensation	-	-	31,200	10,400	7,100
4220 - Other Retirement Benefit - POB	-	-	18,600	4,900	15,750
4221 - Dental Insurance	-	-	700	450	700
4222 - Vision Insurance	-	-	300	250	300
Salary & Benefits Total	1,374,796	1,709,259	2,045,350	1,711,900	1,553,400
5111 - Telephone/Internet Service	15,884	15,170	20,750	20,750	20,750
5137 - Printing/Reproduction Services	6,455	10,838	10,000	10,000	10,000
5151 - Professional/Technical Services	11,570	16,485	30,000	30,000	695,600
5154 - Personnel Service	5,873	6,342	10,000	10,000	10,000
5217 - Uniforms	41,560	22,462	30,000	30,000	20,000
5240 - Recreation/Craft Supplies	274,715	495,271	239,600	573,050	95,950
5248 - Food	6,451	4,565	10,000	10,000	10,000
Maintenance & Operations Total	362,508	571,132	350,350	683,800	862,300
8111 - General Office Equipment & Furniture	16,963	20,220	10,000	10,000	10,000
8112 - Computer Equipment	46,974	92,934	10,000	10,000	-
8113 - Other Capital Equipment	29,994	-	10,000	10,000	-
Capital Outlay Total	93,932	113,154	30,000	30,000	10,000
[41-29] STAR (AFTER SCHOOL PROGRAM)	1,831,237	2,393,544	2,425,700	2,425,700	2,425,700



PUBLIC WORKS

The Public Works Department is responsible for maintaining all City-owned facilities, substructures, streets, and land. The department maintains 72 miles of streets and alleys, a fleet of about 75 vehicles and over 100 pieces of major equipment, 3 water production sites, 126 miles of water distribution and transmission lines, 7,500 water meters, approximately 71 acres of parkland and landscaped traffic medians, approximately 12,000 trees and 9 City facilities.

Below is a chart showing the department’s activities. A department summary combining all activities is shown on the next page. A detailed description of the activity can be found on the following pages.



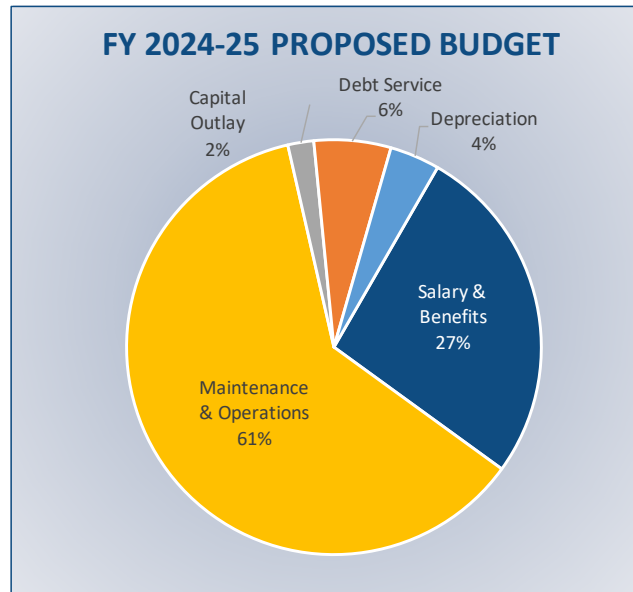
PUBLIC WORKS SUMMARY

Department Funding Source	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
111 - General Fund	5,950,067	7,812,964	8,686,700	8,521,500	9,165,300
211 - Comm Dev Block Grant (CDBG)	116,623	113,136	-	-	-
216 - American Rescue Plan Act of 2021 (ARPA)	127,718	90,229	-	-	-
222 - Gas Tax	1,252,727	1,133,323	1,350,900	1,350,900	1,454,950
224 - AB939 Waste Reduction	36,863	110,309	143,450	143,450	396,150
225 - AB2766 Subvention	146,504	47,234	67,050	67,050	65,050
231 - Proposition A	39,440	46,394	53,200	170,900	173,500
232 - Proposition C	69,928	116,541	96,950	96,950	98,950
233 - Measure R	26,822	25,938	11,900	11,900	12,950
234 - Measure M	18,485	19,596	26,950	26,950	28,950
289 - Measure W	186,045	522,896	195,000	195,000	195,000
295 - Service Assessments	10,637	5,017	10,450	10,450	10,450
296 - Other Grants	97,738	162,256	208,850	208,850	210,900
297 - Community Benefit Agreement	-	-	200,000	100,000	-
511 - Paramount Municipal Water	8,537,693	10,680,783	11,513,100	11,658,100	13,413,300
521 - Equipment Replacement	-	-	644,000	229,000	465,000
TOTAL	\$ 16,617,290	\$ 20,886,615	\$ 23,208,500	\$ 22,791,000	\$ 25,690,450

Expenditure by Division/Fund	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
[111-51-11] Public Works Admin	775,933	840,654	859,400	867,700	949,600
[224-51-11] Public Works Admin	13,641	-	-	-	-
[231-51-11] Public Works Admin	22,258	22,815	26,950	26,950	28,950
[232-51-11] Public Works Admin	22,497	22,935	26,950	26,950	28,950
[233-51-11] Public Works Admin	24,297	25,938	11,900	11,900	12,950
[234-51-11] Public Works Admin	18,485	19,596	26,950	26,950	28,950
[296-51-11] Public Works Admin	698	2,762	-	-	-
[511-51-11] Public Works Admin	862,239	1,480,588	1,407,500	1,442,500	1,466,050
[111-51-21] Facility Maintenance	1,713,003	1,993,409	2,321,650	2,208,950	2,176,700
[211-51-21] Facility Maintenance	116,623	113,136	-	-	-
[216-51-21] Facility Maintenance	31,862	-	-	-	-
[231-51-21] Facility Maintenance	17,182	23,579	26,250	143,950	144,550
[296-51-21] Facility Maintenance	25,814	-	-	-	-
[521-51-21] Facility Maintenance	-	-	304,000	229,000	107,000
[111-51-22] Landscape Maintenance	2,061,427	2,946,030	3,071,350	3,104,150	3,602,500
[222-51-22] Landscape Maintenance	199,224	54,092	175,000	175,000	175,000
[225-51-22] Landscape Maintenance	-	-	18,000	18,000	16,000
[295-51-22] Landscape Maintenance	8,780	3,160	8,600	8,600	8,600
[296-51-22] Landscape Maintenance	-	58,729	97,500	97,500	5,000
[297-51-22] Landscape Maintenance	-	-	100,000	100,000	-
[521-51-22] Landscape Maintenance	-	-	180,000	-	180,000
[111-51-23] Vehicle Maintenance	484,849	625,910	867,900	867,900	919,950
[225-51-23] Vehicle Maintenance	146,504	47,234	49,050	49,050	49,050
[511-51-23] Vehicle Maintenance	-	1,198	27,000	27,000	27,000
[111-51-24] Sustainability	11,109	134,308	220,750	226,750	202,500
[224-51-24] Sustainability	23,223	110,309	143,450	133,450	386,150
[289-51-24] Sustainability	179,545	119,381	195,000	195,000	195,000
[296-51-24] Sustainability	-	38,454	41,650	41,650	113,000
[297-51-24] Sustainability	-	-	100,000	-	-
[511-51-24] Sustainability	-	130,136	37,750	37,750	62,300

PUBLIC WORKS SUMMARY (continued)

Expenditure by Division/Fund	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
[111-51-24] Sustainability	11,109	134,308	220,750	226,750	202,500
[224-51-24] Sustainability	23,223	110,309	143,450	133,450	386,150
[289-51-24] Sustainability	179,545	119,381	195,000	195,000	195,000
[296-51-24] Sustainability	-	38,454	41,650	41,650	113,000
[297-51-24] Sustainability	-	-	100,000	-	-
[511-51-24] Sustainability	-	130,136	37,750	37,750	62,300
[111-52-21] Road Maintenance	532,318	724,627	798,650	799,050	672,050
[216-52-21] Road Maintenance	95,856	90,229	-	-	-
[222-52-21] Road Maintenance	1,046,003	1,071,731	1,175,900	1,175,900	1,279,950
[289-52-21] Road Maintenance	6,500	403,515	-	-	-
[296-52-21] Road Maintenance	48,502	60,271	69,700	69,700	61,250
[521-52-21] Road Maintenance	-	-	160,000	-	178,000
[111-52-22] Engineering	418,566	548,027	447,000	447,000	542,000
[222-52-22] Engineering	7,500	7,500	-	-	-
[224-52-22] Engineering	-	-	-	10,000	10,000
[232-52-22] Engineering	47,431	93,606	70,000	70,000	70,000
[233-52-22] Engineering	2,525	-	-	-	-
[295-52-22] Engineering	1,857	1,857	1,850	1,850	1,850
[296-52-22] Engineering	22,724	2,040	-	-	31,650
[111-52-23] Water Production	(17,406)	-	-	-	-
[511-52-23] Water Production	6,190,542	6,742,991	7,475,750	7,482,750	8,109,350
[111-52-24] Water Distribution	(22,307)	-	-	-	-
[511-52-24] Water Distribution	1,360,154	1,955,291	2,213,700	2,316,700	3,379,500
[111-52-25] Water Customer Service	(7,426)	-	100,000	-	100,000
[511-52-25] Water Customer Service	124,758	370,580	351,400	351,400	369,100
TOTAL PUBLIC WORKS	\$ 16,617,290	\$ 20,886,615	\$ 23,208,500	\$ 22,791,000	\$ 25,690,450



Expenditure Type	FY 2024-25 Proposed
Salary & Benefits	6,848,100
Maintenance & Operations	15,783,350
Capital Outlay	519,000
Debt Service	1,540,000
Depreciation	1,000,000
Total by Expenditure Type	\$ 25,690,450

[51-11] PUBLIC WORKS ADMIN

The Administration Division sets policies and standards for the upkeep, maintenance, and repair of all public infrastructure improvements and systems, including water production and delivery, road maintenance, park and building maintenance, vehicle and equipment maintenance, and contract management. The Division prepares and monitors the department's budget and performance standards and prepares special reports for the City Council and the Public Works Commission. The Division establishes goals, policies, and procedures; provides long range public works planning; and conducts employee safety training. The Division also coordinates the department's response to over 2,000 citizen requests each year.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	585,217	583,346	649,150	649,150	688,500
4114 - Part-Time Pay	7,522	-	-	-	2,000
4119 - Longevity Pay	-	4,000	500	500	29,750
4120 - Leave Cash Out	2,053	2,353	13,700	13,700	3,150
4121 - Bilingual Pay	2,453	3,943	3,150	3,150	3,000
4122 - Cellphone Allowance	3,783	2,175	3,000	3,000	3,600
4123 - Transportation Allowance	3,600	3,600	3,600	3,600	130,900
4211 - Health Insurance	193,266	158,260	163,100	163,100	48,300
4212 - Life Insurance	1,495	1,674	1,400	1,400	3,400
4213 - Disability Insurance	3,100	3,621	4,100	4,100	3,950
4214 - Unemployment Insurance	5,354	(816)	3,400	3,400	7,700
4215 - Worker'S Compensation	13,105	13,377	8,050	8,050	9,400
4216 - Medicare	8,704	8,559	9,800	9,800	96,100
4217 - PERS	275,148	228,312	99,900	99,900	44,100
4218 - Deferred Compensation	-	-	3,600	3,600	1,000
4219 - PERS Contribution (GASB 68)	(378,517)	151,383	28,500	28,500	100,000
4220 - Other Retirement Benefit - POB	-	-	39,600	132,850	136,650
4221 - Dental Insurance	-	-	8,650	8,650	11,150
4222 - Vision Insurance	-	-	1,600	1,600	1,850
Salary & Benefits Total	726,281	1,163,787	1,044,800	1,138,050	1,324,500
5113 - Cellular Services	6,494	4,778	4,800	4,800	5,200
5137 - Printing/Reproduction Services	339	830	2,000	2,000	2,000
5140 - Office Supplies	1,915	3,243	3,500	3,500	3,500
5151 - Professional/Technical Services	887,449	891,725	903,000	903,000	860,000
5152 - Financial Services	4,000	4,000	4,000	4,000	4,000
5156 - Engineering Services	58,149	259,512	230,000	230,000	200,000
5167 - Rent/Lease Of Equipment	2,122	1,605	3,700	9,800	7,900
5171 - Conferences/Seminars/Meeting Expen:	4,350	3,863	6,000	6,000	6,000
5172 - Organization Memberships	19,200	18,841	19,300	19,000	19,000
5199 - Bad Debt Expense	360	9,970	5,000	40,000	40,000
5211 - Equipment Maintenance Supplies	515	1,221	1,000	1,000	6,000
5217 - Uniforms	1,180	1,220	3,000	5,500	6,050
5255 - Employee Safety Services & Supplies	3,231	5,491	4,800	4,800	4,800
5257 - Hazardous Waste Supplies	24,464	30,145	31,000	31,000	26,000
5271 - Vehicle Maintenance	-	-	500	500	500
5997 - Debt Service Charges	-	-	93,250	-	-
Maintenance & Operations Total	1,013,767	1,236,446	1,314,850	1,264,900	1,190,950
8111 - General Office Equipment & Furniture	-	4,448	-	-	-
8112 - Computer Equipment	-	10,607	-	-	-
Capital Outlay Total	-	15,055	-	-	-
[51-11] PUBLIC WORKS ADMIN	1,740,048	2,415,288	2,359,650	2,402,950	2,515,450

[51-21] FACILITY MAINTENANCE

The Facility Maintenance Division maintains approximately 130,000 square feet of building space, including structures at City Hall, Paramount Park, Progress Park, Spane Park, the City Maintenance Yard, Firehouse Activity Center, Dills Park, Orange Splash Zone, All-American Park, six public fountains, one public swimming pool and various art pieces throughout the City. The Division performs all of the City's routine carpentry work including the installation of doors, windows and walls; fabrication of signs; construction of structures for special City events, such as stages and booths; construction of small storage and utility sheds; painting of all City buildings; repair of ceilings and roofs; and restoration of office furniture.

The Division also repairs and maintains the City's radio, public address, air conditioning, heating, lighting and plumbing systems. The Division is also responsible for daily removal of graffiti city wide. The Division repairs plumbing leaks and cleans clogged sewer lines and eliminates other plumbing problems for the City's 35 restrooms and 50 drinking fountains. In addition, on a daily basis, the Division monitors the chemical composition of the water at City pools and checks for malfunctioning equipment at City pools and fountains.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	372,526	404,887	495,050	495,050	462,250
4114 - Part-Time Pay	165,825	191,274	261,300	261,300	290,100
4116 - Full-Time Overtime	17,923	15,693	25,000	30,000	32,000
4119 - Longevity Pay	3,000	500	-	-	-
4120 - Leave Cash Out	425	1,873	19,400	19,400	37,450
4121 - Bilingual Pay	1,670	2,895	3,000	3,000	2,600
4122 - Cellphone Allowance	1,225	3,000	4,200	4,200	3,600
4211 - Health Insurance	171,705	173,098	177,100	177,100	158,950
4212 - Life Insurance	954	1,195	1,050	1,050	1,000
4213 - Disability Insurance	1,959	2,479	3,100	3,100	2,900
4214 - Unemployment Insurance	4,924	335	4,050	4,050	4,150
4215 - Worker'S Compensation	49,935	51,984	61,700	61,700	63,250
4216 - Medicare	7,910	8,894	11,650	11,650	12,050
4217 - PERS	161,177	167,987	62,500	62,500	76,450
4218 - Deferred Compensation	-	-	7,200	7,200	4,200
4220 - Other Retirement Benefit - POB	-	-	1,350	96,700	91,600
4221 - Dental Insurance	-	-	10,850	10,850	11,150
4222 - Vision Insurance	-	-	2,000	2,000	1,850
Salary & Benefits Total	961,158	1,026,094	1,150,500	1,250,850	1,255,550

[51-21] FACILITY MAINTENANCE**Continued**

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5151 - Professional/Technical Services	44,115	64,416	55,000	-	-
5158 - Nuisance Abatement	15,888	2,887	5,000	-	-
5167 - Rent/Lease Of Equipment	44,721	24,835	24,900	55,000	-
5171 - Conferences/Seminars/Meeting Expen:	100	519	1,000	5,000	5,000
5212 - Facility Maintenance Supplies	236,147	287,321	250,000	24,900	-
5213 - Household Supplies	25,803	27,418	50,000	1,000	1,000
5217 - Uniforms	6,108	6,533	8,800	250,000	250,000
5256 - Graffiti Supplies	85,858	74,466	95,000	50,000	57,000
5265 - Facility Maintenance Service	272,866	448,997	430,000	8,800	9,700
5268 - Janitorial Service	134,184	151,094	170,350	95,000	105,000
5273 - General Small Tools & Instruments	2,031	1,059	2,000	430,000	450,000
5274 - Flags	3,639	14,486	10,000	170,350	176,000
5911 - Disaster Response	12,019	-	-	2,000	2,000
5997 - Debt Service Charges	-	-	95,350	10,000	10,000
Maintenance & Operations Total	883,480	1,104,030	1,197,400	1,102,050	1,065,700
8113 - Other Capital Equipment	59,846	-	21,000	21,000	32,000
8114 - Motor Vehicles	-	-	283,000	208,000	75,000
Capital Outlay Total	59,846	-	304,000	229,000	107,000
[51-21] FACILITY MAINTENANCE	1,904,484	2,130,124	2,651,900	2,581,900	2,428,250

[51-22] LANDSCAPE MAINTENANCE

The Landscape Maintenance Division maintains 50 acres of park turf and 15 acres of landscaped traffic medians, setbacks and other areas. The maintenance of these areas requires edging, irrigation, mowing, aerating and fertilization of turf. Additionally, trash, leaves and graffiti are removed from parks on a daily basis. In an average year, this division plants 3,500 shrubs, sows 1,500 pounds of grass seed, spreads 6,600 pounds of fertilizer and sprays 50 gallons of insecticide and herbicide.

The Division is also responsible for monitoring the City's tree trimming and median mowing contracts, maintenance of all trees located in City parks, and installing and replacing over 50 street banners each year to advertise major community events.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	416,483	451,528	483,600	483,600	581,000
4114 - Part-Time Pay	306,901	337,865	450,250	450,250	517,600
4116 - Full-Time Overtime	23,719	33,056	45,000	45,000	47,000
4119 - Longevity Pay	-	6,000	500	500	3,500
4120 - Leave Cash Out	2,941	12,646	13,650	13,650	10,950
4121 - Bilingual Pay	1,450	2,048	2,100	2,100	2,550
4122 - Cellphone Allowance	1,470	3,525	4,200	4,200	4,800
4211 - Health Insurance	202,014	214,910	255,700	255,700	233,500
4212 - Life Insurance	1,078	1,263	1,050	1,050	1,250
4213 - Disability Insurance	2,189	2,707	3,000	3,000	3,650
4214 - Unemployment Insurance	6,703	995	4,950	4,950	5,850
4215 - Worker'S Compensation	66,964	70,992	82,850	82,850	97,900
4216 - Medicare	10,628	11,978	14,300	14,300	16,950
4217 - PERS	182,171	195,815	59,550	59,550	95,450
4218 - Deferred Compensation	-	-	9,900	9,900	7,200
4220 - Other Retirement Benefit - POB	-	-	900	98,950	115,650
4221 - Dental Insurance	-	-	13,000	13,000	14,850
4222 - Vision Insurance	-	-	2,000	2,000	2,450
Salary & Benefits Total	1,224,711	1,345,327	1,446,500	1,544,550	1,762,100
5151 - Professional/Technical Services	872,052	1,517,141	1,765,750	1,765,750	1,831,450
5167 - Rent/Lease Of Equipment	55,581	36,762	10,200	10,200	-
5171 - Conferences/Seminars/Meeting Expen:	309	321	1,000	1,000	1,000
5172 - Organization Memberships	-	-	350	350	350
5217 - Uniforms	6,939	6,001	12,200	15,000	17,200
5258 - Landscape/Park Maint. Supplies	105,993	132,916	108,400	138,400	169,000
5273 - General Small Tools & Instruments	3,845	8,845	10,000	10,000	10,000
5997 - Debt Service Charges	-	-	98,050	-	-
Maintenance & Operations Total	1,044,719	1,701,986	2,005,950	1,940,700	2,029,000
8113 - Other Capital Equipment	-	14,697	-	-	-
8114 - Motor Vehicles	-	-	198,000	18,000	196,000
Capital Outlay Total	-	14,697	198,000	18,000	196,000
[51-22] LANDSCAPE MAINTENANCE	2,269,430	3,062,011	3,650,450	3,503,250	3,987,100

[51-23] VEHICLE MAINTENANCE

The Vehicle and Equipment Maintenance Division is responsible for maintaining more than 85 vehicles and 100 pieces of major equipment. The Division, through on-site outsourcing, will perform approximately 150 tune-ups, 400 lube and oil changes, 25 brake jobs, 3 major engine repairs, 100 tire repairs and 50 battery installations.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5167 - Rent/Lease Of Equipment	146,504	147,122	451,650	451,650	461,000
5216 - Gasoline/Diesel Fuel (Fleet)	105,824	105,617	100,000	100,000	120,000
5271 - Vehicle Maintenance	379,025	421,602	392,300	392,300	415,000
Maintenance & Operations Total	631,353	674,342	943,950	943,950	996,000
[51-23] VEHICLE MAINTENANCE	631,353	674,342	943,950	943,950	996,000

[51-24] SUSTAINABILITY

With the adoption of the City's first Climate Action Plan (CAP), the Sustainability Division's goal is to use the CAP's adopted strategies to create a more sustainable and climate adaptive community. The Sustainability Division will implement programs and activities designed in alignment with the City's sustainability goals. The Sustainability Division will work to integrate its objectives within the Public Works Department's existing duties and standards for the upkeep, maintenance, and repair of all public infrastructure improvements and systems, including water production and delivery, road maintenance, park and building maintenance, and contract management. The Sustainability Division prepares reports to be presented at the City Council and Public Works Commission meetings. This Division will also oversee the implementation of all environmental programs, including but not limited to those required by CalRecycle such as SB1383, AB1826, AB341, AB939, among others.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	-	101,850	106,950	106,950	98,150
4114 - Part-Time Pay	-	21,479	26,200	26,200	25,450
4121 - Bilingual Pay	-	750	900	900	450
4122 - Cellphone Allowance	-	500	600	600	600
4211 - Health Insurance	-	37,687	43,050	43,050	42,200
4212 - Life Insurance	-	291	250	250	250
4213 - Disability Insurance	-	621	700	700	650
4214 - Unemployment Insurance	-	(60)	700	700	650
4215 - Worker'S Compensation	-	1,121	1,650	1,650	1,550
4216 - Medicare	-	1,744	2,000	2,000	1,850
4217 - PERS	-	36,603	17,550	17,550	19,800
4218 - Deferred Compensation	-	-	900	900	700
4219 - PERS Contribution (GASB 68)	-	58,728	5,000	5,000	25,000
4220 - Other Retirement Benefit - POB	-	-	4,400	21,950	19,450
4221 - Dental Insurance	-	-	1,800	1,800	1,900
4222 - Vision Insurance	-	-	300	300	350
Salary & Benefits Total	-	261,314	212,950	230,500	239,000
5137 - Printing/Reproduction Services	-	-	500	6,500	5,000
5151 - Professional/Technical Services	-	39,681	68,000	68,000	88,000
5159 - Environmental Services	14,505	59,661	182,400	82,400	403,400
5160 - Stormwater Management	190,655	130,414	215,550	215,550	215,550
5171 - Conferences/Seminars/Meeting Expen:	-	3,017	6,000	6,000	6,000
5172 - Organization Memberships	-	225	1,000	1,000	2,000
5289 - Sustainability Program	8,718	38,275	34,650	24,650	-
5997 - Debt Service Charges	-	-	17,550	-	-
Maintenance & Operations Total	213,877	271,273	525,650	404,100	719,950
[51-24] SUSTAINABILITY	213,877	532,587	738,600	634,600	958,950

[52-21] ROAD MAINTENANCE

The Road Maintenance Division maintains the City's 72 miles of streets and alleys. It is also responsible for monitoring the street sweeping contract with California Street Maintenance and the sewer and storm drain maintenance with the Los Angeles County Department of Public Works. The Division prepares designated streets for slurry seal, patches potholes and makes minor street repairs. Each year, the Division spreads 500 tons of asphalt on City streets; sweeps streets for special events; applies 1,000 gallons of paint to mark 32,000 linear feet of curbs, crosswalks and other street markings; repairs or replaces over 500 street and traffic signs; and pours 150 cubic yards of concrete for replacement sidewalk curbs gutters and driveway aprons.

The Division grades parkland areas; pumps flooded streets; manages the contract with the City of Santa Fe Springs for the maintenance of the City's 52 signalized intersections; and supervises sidewalk, curb and gutter contracts. The Division responds to more than 750 citizen inquiries regarding street and sidewalk repairs and removal of debris from the public right-of-way.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	179,553	236,184	260,500	260,500	248,050
4114 - Part-Time Pay	44,675	70,615	82,600	82,600	79,300
4116 - Full-Time Overtime	12,340	18,603	30,000	30,000	32,000
4119 - Longevity Pay	-	-	500	500	500
4120 - Leave Cash Out	-	-	1,350	1,350	4,600
4121 - Bilingual Pay	1,005	1,680	1,700	1,700	1,700
4122 - Cellphone Allowance	960	2,400	2,400	2,400	2,400
4211 - Health Insurance	88,364	106,598	98,150	98,150	88,000
4212 - Life Insurance	376	808	600	600	600
4213 - Disability Insurance	919	1,242	1,650	1,650	1,700
4214 - Unemployment Insurance	1,834	1,733	1,900	1,900	1,850
4215 - Worker'S Compensation	20,605	28,963	31,400	31,400	30,450
4216 - Medicare	3,475	4,935	5,500	5,500	5,350
4217 - PERS	75,030	101,381	21,950	21,950	33,400
4218 - Deferred Compensation	-	-	3,300	3,300	3,200
4220 - Other Retirement Benefit - POB	-	-	53,450	53,450	49,300
4221 - Dental Insurance	-	-	6,100	6,100	7,450
4222 - Vision Insurance	-	-	1,200	1,200	1,250
Salary & Benefits Total	429,137	575,142	604,250	604,250	591,100

[52-21] ROAD MAINTENANCE**Continued**

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5167 - Rent/Lease Of Equipment	-	-	5,200	5,200	5,200
5171 - Conferences/Seminars/Meeting Expen:	-	-	1,000	1,000	1,000
5172 - Organization Memberships	269	53	500	900	1,000
5178 - Electricity	101,924	90,751	97,100	97,100	97,100
5179 - Water	234,972	239,125	225,800	225,800	25,800
5216 - Gasoline/Diesel Fuel (Fleet)	25,443	27,199	24,300	24,300	24,300
5217 - Uniforms	4,092	2,503	6,750	6,750	207,450
5260 - Street Maintenance Supplies	95,201	100,741	93,400	93,400	93,400
5261 - Traffic Safety Equipment Supplies	35,021	40,556	42,600	42,600	42,600
5269 - Street Maintenance Services	524,459	535,410	731,450	731,450	665,000
5270 - Traffic Safety Equipment Maint Service	175,552	242,870	209,900	209,900	257,300
5273 - General Small Tools & Instruments	752	2,279	2,000	2,000	2,000
Maintenance & Operations Total	1,197,685	1,281,486	1,440,000	1,440,400	1,422,150
8113 - Other Capital Equipment	102,356	90,229	-	-	18,000
8114 - Motor Vehicles	-	403,515	160,000	-	160,000
Capital Outlay Total	102,356	493,744	160,000	-	178,000
[52-21] ROAD MAINTENANCE	1,729,179	2,350,372	2,204,250	2,044,650	2,191,250

[52-22] ENGINEERING

The City's engineering services are provided through a contractual arrangement with Wildan Associates. The Division provides engineering services to all City departments which includes general engineering, assistance with development of grant applications, administration of assessment districts and traffic engineering studies. In addition, the Division processes approximately 10 parcel and tract maps during the year which are required by private development. This Division also coordinates updating the house numbering map and the zoning map.

The Division provides, through an agreement with the Los Angeles County Engineer, inspection services for industrial wastes and also updates all public right-of-way substructure maps to record any new additions or deletions to the underground master plan. In addition the division is responsible for Stormwater management utilizing both consulting services for inspections and plan preparation as well as participation in regional watershed group programs. This division also oversees the Solid Waste and recycling program requirements.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5151 - Professional/Technical Services	104,646	117,780	122,000	122,000	122,000
5156 - Engineering Services	395,958	535,249	396,850	396,850	491,850
5289 - Sustainability Program	-	-	-	10,000	41,650
Maintenance & Operations Total	500,604	653,030	518,850	528,850	655,500
[52-22] ENGINEERING	500,604	653,030	518,850	528,850	655,500

[52-23] WATER PRODUCTION

The Water Production Division maintains the City's metered connections to the Metropolitan Water District (MWD) water supply and operates the City's water wells which extract water from underground aquifers. The Division's three active wells will extract approximately 5,900 acre feet of ground water or approximately 95% of the water used by municipal water customers. The two MWD connections will supply approximately 200 acre feet or about 5% of the water sold to customers. All five water production facilities are checked daily. The Division also monitors the quality of water by collecting and analyzing samples on a regular basis. For example, 900 bacti samples will be checked for potentially dangerous bacteria and 900 general physical samples will be checked for pH (acidity/alkalinity), color, taste and suspended particles. Any conditions likely to create potential problems are corrected immediately. The Division also conducts cross-connection control inspections. These inspections are designed to prevent the entrance of contaminated or hazardous material into the City's water system from private consumer's lines.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	203,407	230,781	245,800	245,800	259,350
4114 - Part-Time Pay	37,957	61,752	78,400	78,400	72,550
4116 - Full-Time Overtime	-	156	-	-	-
4119 - Longevity Pay	2,000	1,500	-	-	-
4120 - Leave Cash Out	10,637	8,522	13,150	13,150	10,350
4121 - Bilingual Pay	1,723	3,400	2,650	2,650	2,650
4122 - Cellphone Allowance	735	1,800	1,800	1,800	1,800
4211 - Health Insurance	49,711	25,481	60,600	60,600	80,000
4212 - Life Insurance	476	568	550	550	550
4213 - Disability Insurance	940	1,294	1,550	1,550	1,650
4214 - Unemployment Insurance	2,240	(100)	1,750	1,750	1,750
4215 - Worker'S Compensation	20,990	25,823	29,050	29,050	29,500
4216 - Medicare	3,578	4,405	5,000	5,000	5,050
4217 - PERS	92,271	47,800	34,550	34,550	47,250
4218 - Deferred Compensation	-	-	2,700	2,700	2,150
4219 - PERS Contribution (GASB 68)	(380,035)	265,729	42,800	42,800	42,800
4220 - Other Retirement Benefit - POB	-	-	50,500	50,500	51,550
4221 - Dental Insurance	-	-	2,550	2,550	5,600
4222 - Vision Insurance	-	-	900	900	950
Salary & Benefits Total	46,627	678,912	574,300	574,300	615,500

[52-23] WATER PRODUCTION

Continued

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5111 - Telephone/Internet Service	14,108	12,071	13,400	13,400	13,400
5140 - Office Supplies	207	250	300	300	300
5143 - Publications	-	-	250	250	250
5151 - Professional/Technical Services	60,817	74,527	155,550	155,550	155,550
5170 - Auto Trans/Mileage Reimbursement	-	-	100	100	100
5171 - Conferences/Seminars/Meeting Expen:	1,299	2,588	3,000	3,000	3,000
5172 - Organization Memberships	3,802	4,008	8,100	8,100	8,100
5178 - Electricity	318,103	388,468	345,000	345,000	345,000
5180 - Natural Gas	5,052	3,089	30,000	30,000	30,000
5216 - Gasoline/Diesel Fuel (Fleet)	9,054	4,454	9,900	9,900	9,900
5217 - Uniforms	3,014	3,741	5,550	5,550	6,150
5263 - Water Operations Maint. Supplies	123,357	107,660	165,000	165,000	165,000
5264 - Chemical/Eng. Testing Services	39,180	40,308	58,000	58,000	58,000
5272 - Water Operations Maint. Services	63,824	51,582	175,000	175,000	175,000
5273 - General Small Tools & Instruments	1,159	1,908	2,000	2,000	2,000
5275 - Purchased Water	4,847,584	4,607,935	4,895,400	4,895,400	5,491,100
Maintenance & Operations Total	5,490,560	5,302,589	5,866,550	5,866,550	6,462,850
8112 - Computer Equipment	12,191	17,022	25,000	25,000	38,000
8113 - Other Capital Equipment	-	79,205	18,000	25,000	-
Capital Outlay Total	12,191	96,228	43,000	50,000	38,000
5183 - Principal Payments	-	-	338,100	338,100	348,200
5184 - Interest Payments	318,354	359,853	303,800	303,800	294,800
Debt Service Total	318,354	359,853	641,900	641,900	643,000
5186 - Depreciation	305,404	305,410	350,000	350,000	350,000
Depreciation Total	305,404	305,410	350,000	350,000	350,000
[52-23] WATER PRODUCTION	6,173,136	6,742,991	7,475,750	7,482,750	8,109,350

[52-24] WATER DISTRIBUTION

The Water Distribution Division maintains 126 miles of water lines which make up the City's water transmission and distribution system. This system carries water from the City wells and from the Metropolitan Water District connections to City residences and businesses. Annually, the Division repairs approximately 150 system leaks, repairs and paints 1,000 fire hydrants, installs approximately 20 fire hydrants, paints all valve lids and air vacs and installs approximately 50 new water services. In addition, the Division opens and closes more than 1,000 main line valves once each year to ensure their free movement and opens the City's 1,000 fire hydrants once each year to remove sediment from the water lines. The Division also tests fire hydrants for proper levels of fire flow and assists the County Fire Department and land developers with fire flow.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	271,582	298,566	316,450	316,450	333,200
4114 - Part-Time Pay	22,539	-	-	-	-
4116 - Full-Time Overtime	35,435	35,977	35,000	35,000	35,000
4117 - Standby Overtime	31,643	34,997	30,000	30,000	35,000
4119 - Longevity Pay	-	-	3,500	3,500	3,500
4120 - Leave Cash Out	148	4,108	3,550	3,550	29,250
4121 - Bilingual Pay	1,213	1,800	1,800	1,800	1,800
4122 - Cellphone Allowance	735	1,800	2,400	2,400	2,400
4211 - Health Insurance	107,761	74,093	115,700	115,700	132,850
4212 - Life Insurance	766	956	700	700	750
4213 - Disability Insurance	1,586	2,011	2,000	2,000	2,100
4214 - Unemployment Insurance	3,188	(279)	2,000	2,000	2,250
4215 - Worker'S Compensation	27,312	26,498	31,550	31,550	35,450
4216 - Medicare	5,031	5,149	5,700	5,700	6,400
4217 - PERS	118,263	57,992	42,050	42,050	58,700
4218 - Deferred Compensation	-	-	2,400	2,400	2,800
4219 - PERS Contribution (GASB 68)	(493,200)	322,391	48,600	48,600	48,600
4220 - Other Retirement Benefit - POB	-	-	65,500	65,500	66,700
4221 - Dental Insurance	-	-	6,300	6,300	7,450
4222 - Vision Insurance	-	-	1,200	1,200	1,250
Salary & Benefits Total	134,002	866,060	716,400	716,400	805,450
5140 - Office Supplies	137	-	200	200	200
5167 - Rent/Lease Of Equipment	4,320	2,628	22,300	22,300	1,000
5171 - Conferences/Seminars/Meeting Expen:	1,199	4,344	4,050	4,050	4,050
5216 - Gasoline/Diesel Fuel (Fleet)	6,720	8,533	9,400	9,400	9,400
5217 - Uniforms	3,147	3,998	6,600	6,600	7,300
5263 - Water Operations Maint. Supplies	77,179	(12,416)	100,000	150,000	150,000
5271 - Vehicle Maintenance	-	-	5,500	5,500	5,500
5272 - Water Operations Maint. Services	220,808	183,511	250,000	303,000	378,000
5273 - General Small Tools & Instruments	1,074	1,140	3,000	3,000	3,000
5277 - Franchise Tax	404,621	415,357	446,250	446,250	468,600
Maintenance & Operations Total	719,205	607,095	847,300	950,300	1,027,050
5183 - Principal Payments	-	-	-	-	107,950
5184 - Interest Payments	-	-	-	-	789,050
Debt Service Total	-	-	-	-	897,000
5186 - Depreciation	484,640	482,136	650,000	650,000	650,000
Depreciation Total	484,640	482,136	650,000	650,000	650,000
[52-24] WATER DISTRIBUTION	1,337,847	1,955,291	2,213,700	2,316,700	3,379,500

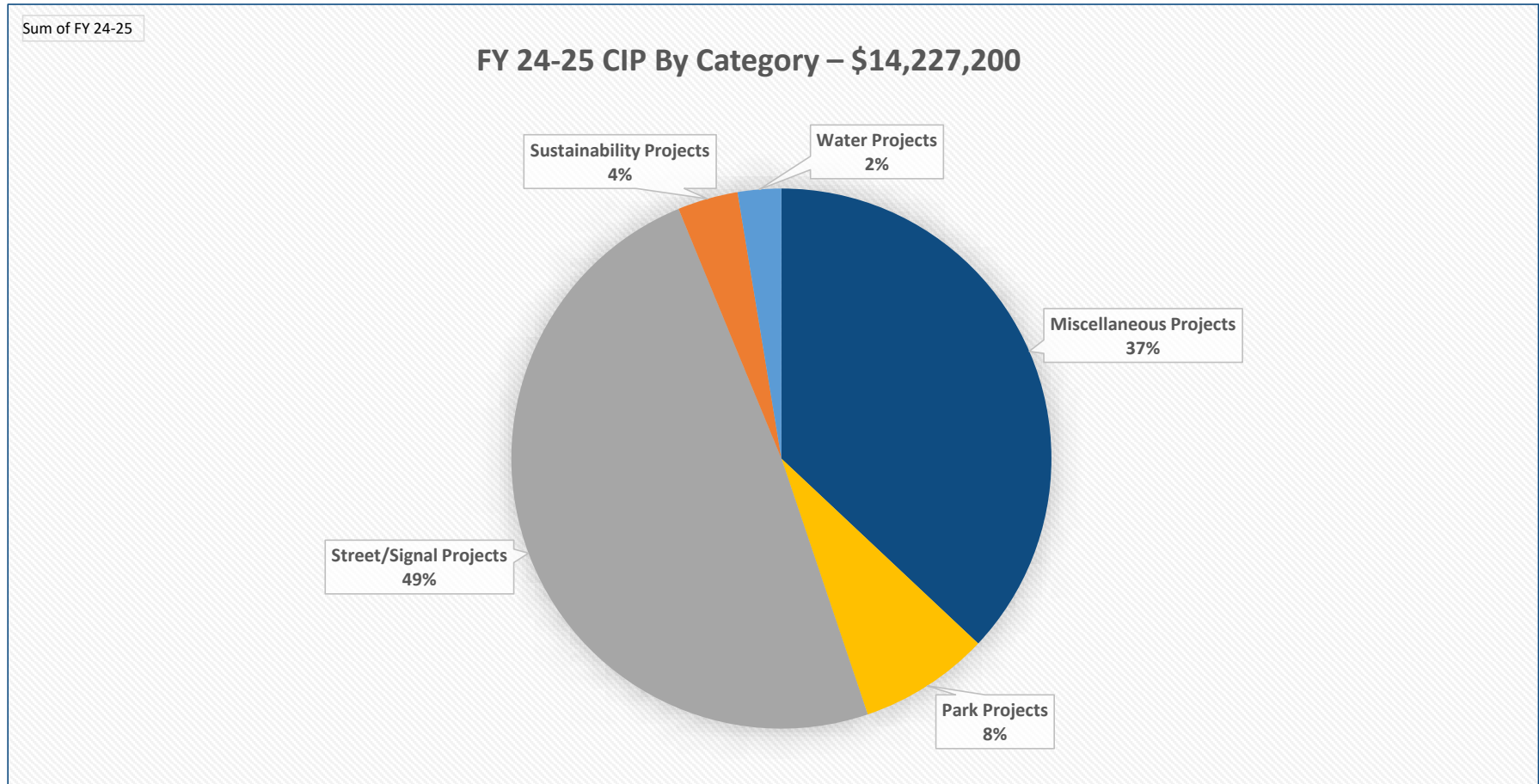
[52-25] WATER CUSTOMER SERVICE

The Customer Service Division reads and maintains 7,500 water meters which records the amount of water each customer uses. This year, over 42,900 water meter readings will be taken, approximately 500 meters will be replaced, and more than 100 meters will be tested and repaired. Approximately 1,500 service connections and terminations will be made and more than 600 customer inquiries regarding service delivery will be handled. In addition, the Customer Service Division assists the Water Production Division with the production of water, the maintenance of water wells and water connection valves and the monitoring of water quality.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
4111 - Regular Salaries	101,246	114,118	125,500	125,500	133,650
4116 - Full-Time Overtime	-	2	-	-	-
4119 - Longevity Pay	-	-	500	500	500
4120 - Leave Cash Out	2,560	(317)	250	250	1,750
4121 - Bilingual Pay	1,020	1,800	1,800	1,800	1,800
4122 - Cellphone Allowance	490	1,200	1,200	1,200	1,200
4211 - Health Insurance	27,927	17,869	35,650	35,650	38,050
4212 - Life Insurance	250	298	300	300	300
4213 - Disability Insurance	500	666	800	800	850
4214 - Unemployment Insurance	948	(189)	650	650	700
4215 - Worker'S Compensation	9,398	10,466	11,000	11,000	11,850
4216 - Medicare	1,551	1,807	1,900	1,900	2,050
4217 - PERS	39,377	16,656	10,650	10,650	11,600
4218 - Deferred Compensation	-	-	1,200	1,200	1,400
4219 - PERS Contribution (GASB 68)	(175,845)	92,594	18,000	18,000	18,000
4220 - Other Retirement Benefit - POB	-	-	26,050	26,050	26,800
4221 - Dental Insurance	-	-	1,500	1,500	3,750
4222 - Vision Insurance	-	-	600	600	650
Salary & Benefits Total	9,422	256,970	237,550	237,550	254,900
5137 - Printing/Reproduction Services	441	7,350	12,000	12,000	12,000
5140 - Office Supplies	63	-	100	100	100
5151 - Professional/Technical Services	4,554	1,466	100,000	-	100,000
5171 - Conferences/Seminars/Meeting Expen:	1,882	1,429	2,000	2,000	2,000
5216 - Gasoline/Diesel Fuel (Fleet)	9,481	10,491	8,800	8,800	8,800
5217 - Uniforms	1,690	1,628	3,150	3,150	3,500
5263 - Water Operations Maint. Supplies	89,800	89,643	80,000	80,000	80,000
5271 - Vehicle Maintenance	-	-	2,000	2,000	2,000
5272 - Water Operations Maint. Services	-	-	5,000	5,000	5,000
5273 - General Small Tools & Instruments	-	1,603	800	800	800
Maintenance & Operations Total	107,911	113,610	213,850	113,850	214,200
[52-25] WATER CUSTOMER SERVICE	117,332	370,580	451,400	351,400	469,100

CIP Summary

CIP Summary by Project Category	Current FY23-24	Est FY23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	5 YR TOTAL
Miscellaneous Projects	12,944,987	8,799,872	5,265,000	7,495,000	2,850,000	1,070,000	200,000	16,880,000
Park Projects	11,152,205	10,426,835	1,112,000	11,237,213	2,215,000	7,706,500	8,070,000	30,340,713
Street/Signal Projects	23,011,298	19,907,450	6,965,200	18,326,000	5,405,000	5,640,000	3,790,000	40,126,200
Sustainability Projects	2,760,330	2,461,480	515,000	8,145,000	4,880,000	6,040,000	-	19,580,000
Water Projects	11,836,154	11,771,154	370,000	905,000	70,000	805,000	-	2,150,000
Grand Total by Category	61,704,974	53,366,791	14,227,200	46,108,213	15,420,000	21,261,500	12,060,000	109,076,913



CIP Summary

CIP Summary by Fund	Current FY23-24	Est FY23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	5 YR TOTAL
112 - Capital Projects Fund	13,915,438	9,133,308	2,606,800	6,175,000	2,125,000	355,000	110,000	11,371,800
112 - Capital Projects Fund (ARPA)	4,971,916	4,474,916	1,700,000	-	-	-	-	1,700,000
211 - Comm Dev Block Grant (CDBG)	528,300	528,300	415,000	415,000	415,000	415,000	415,000	2,075,000
214 - Paramount Housing Authority	300,000	-	300,000	-	-	-	-	300,000
225 - AB2766 Subvention	25,000	25,000	-	-	-	-	-	-
227 - Road Maint & Repair Act (RMRA)	1,432,400	1,432,400	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	6,250,000
231 - Proposition A	400,000	-	-	-	-	-	-	-
232 - Proposition C	2,149,229	2,149,229	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
233 - Measure R	483,900	498,100	1,750,000	825,000	675,000	675,000	675,000	4,600,000
234 - Measure M	1,697,717	1,636,991	400,000	1,400,000	400,000	400,000	400,000	3,000,000
235 - Measure A (Safe Clean Parks)	2,133,950	2,129,988	-	250,000	350,000	280,000	300,000	1,180,000
289 - Measure W	335,530	335,530	515,000	8,115,000	4,730,000	5,500,000	-	18,860,000
290 - Storm Drain	-	-	200,000	100,000	200,000	100,000	-	600,000
292 - Public Art	285,250	285,250	30,000	-	-	-	-	30,000
293 - Public Access Fees	-	-	150,000	-	-	-	-	150,000
296 - Federal (Lucille Roybal-Allard)	350,000	350,000	-	-	-	-	-	-
296 - Highway Safety Improvement Projects	1,595,680	553,330	-	-	-	-	-	-
296 - Other Grants	-	-	950,000	6,422,213	-	-	-	7,372,213
296 - Port of Long Beach	200,000	200,000	-	-	-	-	-	-
296 - Rivers and Mountains Conservancy	1,224,972	65,000	1,175,200	-	-	-	-	1,175,200
296 - Water Resources Development Act	-	-	200,000	-	-	-	-	200,000
296-ATP Cycle 6	-	-	775,000	8,886,000	-	-	-	9,661,000
296-Caltrans ATP-SB1	3,314,950	3,314,950	-	-	-	-	-	-
296-Caltrans PLBP	2,000,000	2,000,000	-	-	-	-	-	-
296CNRA - California Natural Resources Agency	2,700,350	2,700,350	-	-	-	-	-	-
296-CPRS - Rendon Grant #2	3,100,000	3,100,000	-	-	-	-	-	-
296EA - Early Action Metro	800,000	800,000	-	1,500,000	1,365,000	-	-	2,865,000
296-Highway Bridge Repair	1,001,000	1,001,000	-	-	-	-	-	-
296-Metro Measure R	800,000	800,000	-	-	-	-	-	-
296-P68 - Proposition 68	858,772	849,795	-	-	-	-	-	-
296-State Department of Parks and Rec	2,000,000	2,000,000	-	-	-	-	-	-
297 - Community Benefit Agreement	-	-	400,000	-	-	-	-	400,000
297 - Community Benefit Agreement (Go Store It)	200,000	200,000	-	-	-	-	-	-
297 - Community Benefit Agreement (World Energy)	260,200	260,200	170,200	500,000	-	-	-	670,200

CIP Summary

511 - B of A Loan	11,236,354	11,236,354	-	-	-	-	-	-
511 - Paramount Municipal Water	599,800	534,800	140,000	905,000	70,000	805,000	-	1,920,000
521 - Equipment Replacement	804,266	772,000	100,000	740,000	500,000	300,000	100,000	1,740,000
Unf - Unfunded	-	-	-	7,625,000	2,340,000	10,181,500	7,810,000	27,956,500
Grand Total by Fund	61,704,974	53,366,791	14,227,200	46,108,213	15,420,000	21,261,500	12,060,000	109,076,913

CIP Projects 5 Year Summary	Current FY23-24	Est FY23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	5 YR TOTAL
[9116] Well #16 Design/Construction	285,000	285,000	170,000	-	-	-	-	170,000
[9132] WSAB Bikeway Phase 4	2,795,350	2,795,350	-	-	-	-	-	-
[9136] Alondra Blvd Widening	600,000	600,000	-	1,500,000	1,365,000	-	-	2,865,000
[9232] Traffic Signal Alondra/Passage	433,821	453,080	-	-	-	-	-	-
[9233] Traffic Signal Garfield/70th	530,000	-	-	-	-	-	-	-
[9235] Traffic Safety Improvements	644,985	645,000	-	-	-	-	-	-
[9237] WSAB Bikeway Phase 3	1,224,972	65,000	1,175,200	-	-	-	-	1,175,200
[9238] Reclaim Water Extension Lakewood	8,800	8,800	-	-	-	-	-	-
[9254] Paramount Park Playground	322,000	321,250	-	-	-	-	-	-
[9258] Dills Park Community Orchard	3,090,000	3,090,000	-	-	-	-	-	-
[9259] Dills Park Renovation	2,102,372	1,674,822	-	-	-	-	-	-
[9265] Gym Improvements	50,000	50,000	-	-	-	-	-	-
[9268] Mariposa Classroom Conversion Design	277,500	277,500	10,000	-	-	-	-	10,000
[9274] Emergency Operations Equipment	200,000	20,000	-	-	-	-	-	-
[9276] Civic Center Fountain Upgrade	465,000	165,000	1,200,000	-	-	-	-	1,200,000
[9277] Clearwater A/V System Replacement	144,750	144,750	-	-	-	-	-	-
[9279] City Yard Access System	18,400	-	-	-	-	-	-	-
[9280] City Hall Conference Room Upgrade	154,316	132,685	-	-	-	-	-	-
[9294] HVAC/Condensing Unit Repl Paramount Gym	97,000	-	-	-	-	-	-	-
[9295] Spane Park Stormwater Capture	335,530	335,530	100,000	7,700,000	4,730,000	5,500,000	-	18,030,000
[9298] City Hall Boiler Replacement	20,000	18,150	-	-	-	-	-	-
[9330] Arterial Street Resurfacing (2023)	566,529	566,529	-	-	-	-	-	-
[9331] Neighborhood Street Resurfacing (2023)	594,150	594,150	-	-	-	-	-	-
[9333] Curb Address Painting	-	-	-	-	-	-	-	-
[9350] All-American Park Playground Replacement	289,400	289,400	-	-	-	-	-	-
[9351] Progress Park Playground Replacement	173,000	158,000	-	-	-	-	-	-
[9352] Progress Plaza Exterior Improvements	1,896,445	1,896,445	-	-	-	-	-	-
[9354] Paramount Pool Interior Upgrades	317,770	375,000	-	-	-	-	-	-
[9356] Paramount Park Outdoor Restroom Renovation	34,000	34,000	-	-	-	-	-	-
[9357] Salud Park Portable Restroom	33,518	33,518	-	-	-	-	-	-

CIP Summary

[9358] Spane Park Facility Improvements	415,000	415,000	-	-	300,000	2,300,000	-	2,600,000
[9370] Paramount Park Roof Replacement	55,450	55,450	-	-	-	-	-	-
[9373] City Hall Restroom Renovations	76,000	72,750	-	-	-	-	-	-
[9374] City Hall Landscape & Irrigation Repairs	175,000	-	-	-	-	-	-	-
[9375] City Yard Restroom Renovation	396,500	396,500	-	-	-	-	-	-
[9379] Community Center A/V	55,000	55,000	-	-	-	-	-	-
[9380] Mariposa A/V Replacement	60,000	60,000	-	-	-	-	-	-
[9381] Bus Benches & Trash Cans	400,000	-	-	-	-	-	-	-
[9382] City Hall Furniture Replacement	94,266	62,000	-	-	-	-	-	-
[9385] Perimeter Wall on 70th Street	177,550	177,550	-	-	-	-	-	-
[9386] City Hall Planning Dept Improvement	25,821	25,821	-	2,000,000	-	-	-	2,000,000
[9387] City Hall Parking Lot	1,184,568	184,600	400,000	-	-	-	-	400,000
[9389] Senior Housing 16638-16675 Paramount	2,000,000	-	-	-	-	-	-	-
[9391] Progress Park Exterior Lighting Repl	245,000	45,000	-	-	-	-	-	-
[9393] EV Charging Stations Edison Charge Ready	25,000	25,000	-	-	-	-	-	-
[9410] r/ Installation of Services & Hydrants (2024)	100,000	100,000	-	-	-	-	-	-
[9411] r/ Annual Valve Replacement (2024)	25,000	25,000	-	-	-	-	-	-
[9412] Water Main Improvements	65,000	-	-	805,000	70,000	805,000	-	1,680,000
[9413] Monitoring Wells Installation	124,800	124,800	-	-	-	-	-	-
[9414] Advanced Metering Infrastructure	11,236,354	11,236,354	-	-	-	-	-	-
[9430] Arterial Street Resurfacing (2024)	1,563,700	1,563,700	-	-	-	-	-	-
[9431] Neighborhood Street Resurfacing (2024)	1,322,150	1,322,150	-	-	-	-	-	-
[9432] Traffic Safety Improvements (2024)	1,119,000	115,000	-	-	-	-	-	-
[9433] Hunsaker Traffic Safety Improvement	348,350	50,000	-	-	-	-	-	-
[9434] Alley Improvements (2024)	488,300	488,300	-	-	-	-	-	-
[9435] Median Enhancements	244,000	258,200	1,150,000	1,150,000	100,000	-	-	2,400,000
[9437] r/ Traffic Circle Installation	145,000	-	-	-	-	-	-	-
[9438] Guardrail Repairs	50,000	50,000	-	-	-	-	-	-
[9450] Park Monument Sign	195,000	195,000	-	215,000	215,000	215,000	-	645,000
[9451] Irrigation Valve Upgrades	35,000	35,000	-	-	-	-	-	-
[9452] Park Landscape Improvements	35,000	35,000	-	-	-	-	-	-
[9453] r/ Park Master Plan Project Design	100,000	-	-	-	-	-	-	-
[9454] Paramount Park Entry Improvement	99,500	99,500	-	-	-	-	-	-
[9455] All-American Park Picnic Shelter Replacement	120,000	120,000	-	-	-	-	-	-
[9457] Paramount Gym Improvements	100,000	100,000	-	-	-	-	-	-
[9458] Community Center Improvement	240,000	-	-	-	-	-	-	-
[9459] Park Facility Security Enhancement	80,000	60,000	-	-	-	-	-	-
[9460] Park Development Concept	285,000	285,000	-	-	-	-	-	-
[9461] Dills Park Playground Replacement	251,450	251,850	-	-	-	-	-	-

CIP Summary

[9462] Somerset Ranch Pocket Park Design	47,500	47,500	-	-	300,000	-	-	300,000
[9463] All American Park Activity Center Conceptual Design	50,000	50,100	-	-	-	-	6,500,000	6,500,000
[9464] Paramount Park Community Center Renovation & Expansic	15,000	35,200	950,000	8,122,213	-	-	-	9,072,213
[9470] Substation Roof Replacement	462,200	462,200	-	-	-	-	-	-
[9471] r/ Neighborhood Enhancement Program (2024)	191,200	191,200	-	-	-	-	-	-
[9472] r/ Paramount Paints Program	90,000	90,000	-	-	-	-	-	-
[9473] Substation Flooring Replacement	76,450	76,450	-	-	-	-	-	-
[9474] Substation Bldg Interior/Exterior Painting	70,000	55,400	-	-	-	-	-	-
[9475] City Yard Renovation	100,000	100,000	-	-	1,500,000	-	-	1,500,000
[9476] City Yard Gym Improvement	100,000	100,000	-	1,000,000	-	-	-	1,000,000
[9477] Veterans Memorial Renovation	497,750	497,750	-	-	-	-	-	-
[9478] City Yard Furniture Replacement	500,000	500,000	-	-	-	-	-	-
[9479] Council Chamber Improvements	150,000	150,000	150,000	-	-	-	-	150,000
[9480] Clearwater Bldg Interior Improvements	150,000	150,000	-	-	-	-	-	-
[9481] Property Purchase (16471 Paramount)	660,000	660,000	-	-	-	-	-	-
[9482] Paramount Saw / Museum Project	2,063,000	2,063,000	-	-	-	-	-	-
[9483] City Council ARPA Fund	1,500,000	1,500,000	-	-	-	-	-	-
[9484] Business Attractions	566,916	566,916	-	-	-	-	-	-
[9485] 15101 Paramount Blvd Project	277,600	277,600	-	-	-	-	-	-
[9486] Electronic Message Boards	75,000	75,000	-	500,000	-	-	-	500,000
[9487] City Hall Electrical Upgrades	100,000	100,000	500,000	500,000	-	-	-	1,000,000
[9488] City Hall Lobby Redesign	80,000	80,000	-	-	-	800,000	-	800,000
[9489] Friday Night Market Lights	50,000	50,000	-	-	-	-	-	-
[9490] LED Lighting Conversion	87,950	87,950	-	-	-	-	-	-
[9491] Paramount Pool Heater Conversion	115,000	115,000	-	-	-	-	-	-
[9492] Lighting Control System	250,000	250,000	-	-	-	-	-	-
[9493] Willdan Energy Audit Project	1,584,850	1,584,850	-	-	-	-	-	-
[9530] Arterial Street Resurfacing (25)	-	-	1,400,000	-	-	-	-	1,400,000
[9531] Neighborhood Street Resurfacing (25)	-	-	1,850,000	-	-	-	-	1,850,000
[9534] Alley Improvements (25)	-	-	415,000	-	-	-	-	415,000
[9630] Arterial Street Resurfacing (26)	-	-	-	1,400,000	-	-	-	1,400,000
[9631] Neighborhood Street Resurfacing (26)	-	-	-	1,850,000	-	-	-	1,850,000
[9634] Alley Improvements (26)	-	-	-	490,000	-	-	-	490,000
[9730] Arterial Street Resurfacing (27)	-	-	-	-	1,400,000	-	-	1,400,000
[9731] Neighborhood Street Resurfacing (27)	-	-	-	-	1,850,000	-	-	1,850,000
[9734] Alley Improvements (27)	-	-	-	-	490,000	-	-	490,000
[9830] Arterial Street Resurfacing (28)	-	-	-	-	-	1,400,000	-	1,400,000
[9831] Neighborhood Street Resurfacing (28)	-	-	-	-	-	1,850,000	-	1,850,000
[9833] Rosecrans Bridge Repair	2,020,000	2,020,000	-	-	-	-	-	-

CIP Summary

[9834] Alley Improvements (28)	-	-	-	-	-	490,000	-	490,000
[9930] Arterial Street Resurfacing (29)	-	-	-	-	-	-	1,400,000	1,400,000
[9931] Neighborhood Street Resurfacing (29)	-	-	-	-	-	-	1,850,000	1,850,000
[9932] WSAB Bikeway Phase 2	8,312,191	8,312,191	-	-	-	-	-	-
[9934] Alley Improvements (29)	-	-	-	-	-	-	490,000	490,000
[MI01] Outdoor Restroom Renovation - All American Park	-	-	-	125,000	-	-	-	125,000
[MI02] Outdoor Restroom Renovation - Alondra and Roosevelt	-	-	-	-	50,000	-	-	50,000
[MI03] Outdoor Restroom Renovation - Dills Park	-	-	-	-	-	50,000	-	50,000
[MI04] Irrigation System Upgrades	-	-	-	200,000	-	-	-	200,000
[MI05] Affordable Housing 16638-16675 Paramount	-	-	2,000,000	-	-	-	-	2,000,000
[MI06] Roof Replacement - Paramount Gym	-	-	-	500,000	-	-	-	500,000
[MI07] Roof Replacement - Mariposa	-	-	-	75,000	-	-	-	75,000
[MI08] Roof Replacement - City Yard Back Buildings	-	-	-	-	400,000	-	-	400,000
[MI09] City Hall Patio Deck Repairs	-	-	-	25,000	-	-	-	25,000
[MI10] Flooring Replacement - City Hall Tile	-	-	-	250,000	-	-	-	250,000
[MI11] Flooring Replacement - City Hall Carpet	-	-	-	250,000	-	-	-	250,000
[MI12] Building Repainting - Mariposa Building	-	-	-	100,000	-	-	-	100,000
[MI13] Building Repainting - Clearwater	-	-	-	-	100,000	-	-	100,000
[MI14] Building Repainting - City Yard	-	-	-	-	-	60,000	-	60,000
[MI15] Building Repainting - City Hall	-	-	-	-	-	60,000	-	60,000
[MI16] Building Repainting - Spane Park	-	-	-	-	-	-	100,000	100,000
[MI17] Downtown Electrical Upgrades	-	-	400,000	-	-	-	-	400,000
[MI18] Enterprise Resource Planning (ERP) System Upgrade	-	-	100,000	400,000	300,000	100,000	100,000	1,000,000
[MI19] Exterior Stair Replacement	-	-	-	200,000	-	-	-	200,000
[MI20] City Yard Back Building Second Floor Reinforcement	-	-	-	720,000	-	-	-	720,000
[MI21] Banner Pole Installation	-	-	215,000	-	-	-	-	215,000
[MI22] City Facility Security Camera and Alarm Upgrades	-	-	-	500,000	500,000	-	-	1,000,000
[MI23] City Storage Lot Security Upgrades	-	-	-	150,000	-	-	-	150,000
[MI24] Dills Park Irrigation Repairs	-	-	300,000	-	-	-	-	300,000
[PK01] Garfield Park Playground Replacement	-	-	-	250,000	-	-	-	250,000
[PK02] Meadows Park Playground Replacement	-	-	-	250,000	-	-	-	250,000
[PK03] Dills Park South Field Playground Replacement	-	-	-	250,000	-	-	-	250,000
[PK04] Paramount Park East Playground Replacement	-	-	-	-	350,000	-	-	350,000
[PK05] Progress Plaza Kitchen Renovation	-	-	-	-	340,000	-	-	340,000
[PK06] Progress Plaza Boardroom AV System & Furniture Repl.	-	-	-	100,000	-	-	-	100,000
[PK07] Progress Park Ballfield Renovations	-	-	-	-	-	-	-	-
[PK08] Mariposa Ash Tree Lights	-	-	-	-	-	-	20,000	20,000
[PK09] Paramount Park Ballfield Renovations	-	-	-	-	-	-	-	-
[PK10] Paramount Park Exercise Equipment Replacement	-	-	-	-	-	80,000	-	80,000

CIP Summary

[PK11] Salud Park Exercise Equipment Replacement	-	-	-	140,000	-	-	-	140,000
[PK12] Salud Park Volleyball Court Renovation	-	-	-	-	400,000	-	-	400,000
[PK13] Salud Park Exercise Track and Artificial Field Renovations	-	-	-	-	-	2,800,000	-	2,800,000
[PK14] All-American Park Picnic Shelter	-	-	-	160,000	-	-	-	160,000
[PK15] All-American Park Fitness Equipment Renovation	-	-	-	-	-	-	80,000	80,000
[PK16] Village Park Outdoor Basketball Court & Lighting Renovation	-	-	-	-	-	200,000	-	200,000
[PK17] Village Skatepark Renovations	-	-	-	-	-	-	240,000	240,000
[PK18] Clearwater Boardroom AV System	-	-	-	50,000	-	-	-	50,000
[PK19] Clearwater Boardroom - replace carpeting & add beverage	-	-	-	50,000	-	-	-	50,000
[PK20] Orange Splash Pad Restroom Renovation	-	-	-	-	-	-	220,000	220,000
[PK21] Orange Splash Pad Equip and Hardscape Renovations	-	-	-	-	-	200,000	-	200,000
[PK22] Dills Park Exercise Equipment Replacement	-	-	-	-	200,000	-	-	200,000
[PK23] Dills Park Native Plant Restoration	-	-	-	110,000	110,000	110,000	110,000	440,000
[PK24] Meadows Park Picnic Shelter Renovation	-	-	-	50,000	-	-	-	50,000
[PK25] Roosevelt Ballfield Lights Replacement	-	-	-	-	-	821,500	-	821,500
[PK26] PHS West Ballfield Lights Replacement	-	-	-	-	-	950,000	-	950,000
[PK27] Alondra Ballfield Lights Replacement	-	-	-	-	-	-	900,000	900,000
[PK28] Paramount Saw Community Meeting Room/Museum Development	-	-	152,000	-	-	-	-	152,000
[PK29] Century Greenway Park	-	-	-	1,490,000	-	-	-	1,490,000
[PK30] Upgrade Hay Tree Lighting	-	-	-	-	-	30,000	-	30,000
[ST01] Storm Drain Improvements	-	-	200,000	1,900,000	-	-	-	2,100,000
[ST02] Storm Drain Improvements	-	-	-	-	200,000	1,900,000	-	2,100,000
[ST03] Traffic Circle Installation	-	-	-	-	-	-	-	-
[ST04] Curb Address Painting	-	-	-	-	-	-	50,000	50,000
[ST05] Orange Street Improvements	-	-	-	1,150,000	-	-	-	1,150,000
[ST06] West Paramount Utility Easement Multi-Use Path	-	-	775,000	8,886,000	-	-	-	9,661,000
[SU01] LED Lighting Conversion	-	-	-	-	75,000	-	-	75,000
[SU02] Drywell Installation - Meadows and Village Parks	-	-	415,000	-	-	-	-	415,000
[SU03] Drywell Installation - Garfield and Pequeno Parks	-	-	-	415,000	-	-	-	415,000
[SU04] Energy Efficiency Upgrades	-	-	-	-	75,000	-	-	75,000
[SU05] Lighting Control System	-	-	-	30,000	-	-	-	30,000
[SU06] Lighting Control System	-	-	-	-	-	40,000	-	40,000
[SU07] HVAC Control System	-	-	-	-	-	500,000	-	500,000
[WT01] Infrastructure Program Assessment	-	-	200,000	-	-	-	-	200,000
[WT02] Well 15 VFD	-	-	-	100,000	-	-	-	100,000
[WT03] Water Interconnection Improvements	-	-	-	-	-	-	-	-
[WT04] Water Facilities Internet Infrastructure Upgrades	-	-	-	-	-	-	-	-
Grand Total by Project	61,704,974	53,366,791	14,227,200	46,108,213	15,420,000	21,261,500	12,060,000	109,076,913

[71-11] REDEVELOPMENT AGENCY ADMIN

The Successor Agency for the Paramount Redevelopment Agency is required to make payments for enforceable obligations, maintain reserves in the amount required by outstanding redevelopment bond issues, remit unencumbered fund balances to the County Auditor-Controller, dispose of assets and properties belonging to the former redevelopment agency, enforce all former redevelopment agency rights, effectuate the transfer of housing functions and assets, wind down the affairs of the former redevelopment agency, continue to oversee the development of properties, prepare an administrative budget, and prepare a Recognized Obligation Payment Schedule prior to each six month period.

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5150 - Fiscal Agent Fees	6,786	4,688	11,300	11,300	11,300
5151 - Professional/Technical Services	2,600	2,550	10,000	10,000	10,000
5335 - Economic Development	500,000	-	-	-	-
5401 - Administrative Reimbursement	230,611	250,000	250,000	250,000	250,000
Maintenance & Operations Total	739,997	257,238	271,300	271,300	271,300
5181 - Debt Service-Principal	-	-	4,800,000	4,800,000	5,510,950
5182 - Debt Service-Interest	828,025	632,257	434,250	434,250	397,850
5187 - Bond Issuance Costs	27,499	27,499	27,500	27,500	-
Debt Service Total	855,524	659,756	5,261,750	5,261,750	5,908,800
5186 - Depreciation	201,552	200,091	203,050	190,250	180,200
Depreciation Total	201,552	200,091	203,050	190,250	180,200
[71-11] REDEVELOPMENT AGENCY ADMIN	1,797,074	1,117,085	5,736,100	5,723,300	6,360,300

[72-11] DEBT SERVICE ADMIN (GF)

Account - Description	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2023-24 Estimated	FY 2024-25 Proposed
5181 - Debt Service-Principal	-	1,193,681	1,410,000	1,410,000	1,425,000
5182 - Debt Service-Interest	198,559	321,039	360,750	360,750	347,000
5187 - Bond Issuance Costs	182,704	-	-	-	-
Debt Service Total	381,263	1,514,720	1,770,750	1,770,750	1,772,000
[72-11] DEBT SERVICE ADMIN (GF)	381,263	1,514,720	1,770,750	1,770,750	1,772,000

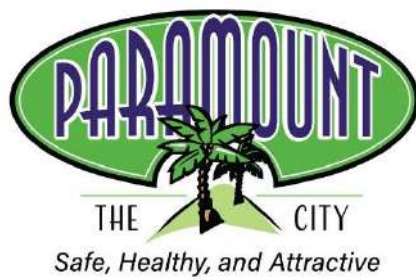


FUND 214 - PARAMOUNT HOUSING AUTHORITY

The Paramount Housing Authority, a separate and distinct legal entity from the City government, has been designated as the Affordable Housing Successor for the former Paramount Redevelopment Agency.

The Paramount Housing Authority was established in December of 1984 pursuant to Section 34200 et seq., of the Health and Safety Code of the State of California. The primary purpose of the Housing Authority is to help provide affordable housing assistance to low and moderate income persons.

Division	Program Title	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25
		Actual	Actual	Revised	Estimated	Proposed
214-21-11	Planning Admin	970	813	2,000	2,000	-
	PLANNING	970	813	2,000	2,000	-
214-93-89	Senior Housing 16638-16675 Paramount	-	-	300,000	-	-
214-95-70	Ficus Tree Removal	-	-	-	-	300,000
	CAPITAL IMPROVEMENT PROJECT	-	-	300,000	-	-
FUND 214 - PARAMOUNT HOUSING AUTHORITY		970	813	302,000	2,000	300,000



APPENDICES

**RESOLUTION APPROVING AND ADOPTING
THE FISCAL YEAR 2024-25 ANNUAL
MUNICIPAL OPERATING AND CAPITAL
IMPROVEMENT BUDGET**

**RESOLUTION ADOPTING THE
APPROPRIATION LIMIT
FOR FISCAL YEAR 2024-25**



FUND BALANCE POLICY (ADOPTED MAY 2023)

CITY OF PARAMOUNT
LOS ANGELES COUNTY, CALIFORNIA

RESOLUTION NO. 23:017

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PARAMOUNT
ADOPTING THE FUND BALANCE POLICY

WHEREAS, the Governmental Accounting Standards Board (GASB) has adopted Statement No. 54 (GASB 54), Fund Balance Reporting and Governmental Fund Type Definitions; and

WHEREAS, the objective of GASB Statement 54 is to enhance the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying governmental fund type definitions; and

WHEREAS, the City has implemented GASB Statement No. 54, and in connection therewith, desires to adopt certain policies regarding fund balances, and further desires to commit funds for certain purposes or projects in accordance with the policy.

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

SECTION 1. The above recitations are true and correct.

SECTION 2. The City Council hereby approves the adoption of the Fund Balance Policy attached hereto as "Exhibit A".

SECTION 3. The Mayor, or presiding officer, is hereby authorized to affix his/her signature to this resolution signifying its adoption and the City Clerk or his/her duly appointed deputy is directed to attest thereto.

SECTION 4. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED and ADOPTED by the City Council of the City of Paramount this 9th day of May 2023.

Isabel Aguayo, Mayor

ATTEST:

Heidi Luce, City Clerk

CITY OF PARAMOUNT, CA FUND BALANCE POLICY

It is essential that the City of Paramount ("City") maintain adequate levels of fund balance to effectively manage and operate city services and mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures). In most cases, discussions of fund balance will properly focus on the General Fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of fund balance in the General Fund.

The Government Finance Officers Association (GFOA) recommends that cities:

"...establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for Generally Accepted Accounting Principles (GAAP) and budgetary purposes. Such a guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period. In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed".

Fund balance refers to the difference between assets and liabilities in the City's governmental funds balance sheet. This information is one of the most widely used elements of state and local government financial statements. Financial statement users examine fund balance information to identify the available liquid resources that can be used to repay long-term debt, add new programs, finance capital improvements, or enhance the financial position of the city.

Fund balance is reported in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 54, which classifies fund balance into five different categories. These categories are *Nonspendable*, *Restricted*, *Committed*, *Assigned* and *Unassigned*.

- **Nonspendable** resources are not in spendable form or required to be maintained intact, such as prepaid, land held for resale, or inventory.
- **Restricted** resources are subject to externally enforceable legal restrictions or imposed by law through constitutional provisions or enabling legislation.
- **Committed** resources are constrained to specific purposes by a formal action of the City Council, the highest level of decision-making authority for the City, such as a 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 are constrained, by the City's intent, to be used for specific purposes but are neither restricted nor committed. The City Manager has the authority to assign unrestricted fund balance amounts where the City's intent is for those amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.
- **Unassigned** within the General Fund are the residual resources, either positive or negative, in excess of what can be properly classified in one of the other four fund balance categories. This also includes the negative residual resources in excess of what can be properly classified as nonspendable, restricted, or committed within all other governmental funds.

This Governmental Fund Balance Policy establishes the amount the City will strive to maintain in its fund reserve, the conditions under which the reserve may be spent, and directions to replenish reserves once used.

RESERVES HELD IN THE GENERAL FUND

The City of Paramount shall maintain the following designations under the appropriate fund balance categories:

Reserves Committed by City Council Authority

Operating Reserve

- **Purpose:** While other resources are set aside to mitigate revenue shortfalls for various emergencies and unforeseen circumstances, this Operating Reserve is established as a last resort contingency. To emphasize, the Operating Reserve is the base budget to be used as a final course of action, when all else fails.
- **Target Level:** The General Fund shall maintain a base (minimum) operating fund reserve for an effective and non-disruptive operation of city services. The City will set aside 50% of the annual General Fund Adopted Operating Expenditure Budget. If the Operating Reserve is anticipated to be less than this policy, then it shall be noted in the City's Budget document and a plan will be developed by Finance staff to address the target level.
- **Events or Conditions Prompting Its Use:** This reserve shall be used when all other reserves in the committed, assigned, and/or unassigned categories are insufficient to balance the annual operating budget to meet core services.

Economic Uncertainty Reserve

- Purpose: This committed reserve is held to mitigate annual revenue shortfalls due to a fluctuating economy, unforeseen natural disaster, or actions by the state/federal government. This reserve shall be used to support core city services.
- Target Level: 10% of the General Fund Adopted Operating Expenditure Budget
- Events or Conditions Prompting Its Use: Access to this reserve shall be triggered by a resolution declaring a state of emergency for the City or when there is a significant decrease of more than 10% in the General Fund revenues.

Infrastructure and Facility Emergencies

- Purpose: This committed reserve is set aside for a catastrophic emergency that requires the repair or rebuilding of the City's streets, hard-scape, facilities, communication and technology systems, or other City-owned properties.
- Target Level: 10% of the General Fund Adopted Operating Expenditure Budget
- Events or Conditions Prompting Its Use: This reserve may be utilized to provide resources to meet emergency expenditures in the case of flood, fire, earthquake, or other disasters.

Reserves Assigned by City Manager/Management

Compensated Absences – (Calculated Liability)

- Annually, the value of compensated absences, which is the liability derived from employee accrued sick, vacation, and other compensated leave balances, is computed. This reserve will be adjusted annually during the audit to equal the compensated absences of the current year in audit.

Retiree Benefit Obligations – (70% of Pension and OPEB Long-Term Liabilities)

- Purpose: This reserve is set aside to pay down the long-term pension and other post employee benefits (OPEB) liabilities to at least 70% of the total obligations.
- Target Level: Annually, the City shall contribute 1% of the General Fund Adopted Operating Expenditure Budget necessary to meet the funding target of at least 70% of the UAL and Total OPEB Liability for all retiree benefit obligations.

Self-Insurance – (\$800,000)

- The City is a member of the California Joint Powers Insurance Authority (CJPIA). Together with CJPIA insurance policies, a reserve of \$800,000 shall be maintained to provide adequate protection against losses that exceed, or excluded from, the existing insurance coverage. A periodic analysis is required to adjust the reserve to an appropriate level to ensure adequate funds are available.

Capital Projects – (Future Capital Project Costs)

- The City Manager has established this assigned reserve for capital projects and should continue to replenish, as needed, to meet the funding needs of future capital improvement projects.

Continuing Appropriation (Multi-year Project Carryover)

- This amount represents the unexpended portion of the cost of public improvements that were adopted in the previous year budget. A continuing appropriation does not expire at the conclusion of a fiscal year, but continues until the public improvement is completed.
- For management and accounting purposes, this amount is determined and adjusted near or at the closing of the fiscal year, where the unexpended amount for capital improvement projects shall be set aside to continue funding the projects in the following year until the project is completed.

Other Assignments

- From time to time, the City Manager may determine an amount to be set aside to fulfill certain special projects or programs at his discretion.

RESERVES HELD IN OTHER FUNDS

Water Fund Operating Reserve

- Purpose: The operating reserves are maintained to mitigate revenue shortfalls due to economic downturns or financial hardship for various reasons.
- Target Level: The Water Fund should strive to maintain a budgetary base (minimum) operating fund reserve of no less than two months (17%) of the Water Fund Adopted Operating Expenditure Budget for an effective and non-disruptive operation of the city's water utility program. Whenever possible, the City should strive to increase its base reserve to more than 17%. If the Operating Reserve is anticipated to be less than this policy, then it shall be

noted in the City's Budget document and a plan will be developed by Finance staff to address the target level.

Water Fund Rate Stabilization

- Purpose: The Water Fund shall reserve \$500,000 for use when the average water rate increase exceeds 10% within a single year. The rate stabilization reserve will be used to limit the average rate increase to 10% for that year. The rate stabilization reserve will soften spikes in rate increases and help water customers prepare for the eventual rate increases.

Equipment Replacement Fund

- Purpose: The city shall establish a reserve of at least 50% of the replacement value of City vehicles and equipment, and maintain the reserve through the annual budget adoption process

EXCEEDING RESERVE POLICY

In most cases, the fund balance policies are set at levels which maximize the use of public resources. The committed and assigned fund balances shall not be more than twice their respective reserve policies. Reserve levels should not exceed policy guidelines for compensated absences, retiree benefit obligations and continuing appropriations.



INVESTMENT POLICY (ADOPTED JUNE 2024)



DEBT MANAGEMENT POLICY (ADOPTED JUNE 2021)

CITY OF PARAMOUNT
LOS ANGELES COUNTY, CALIFORNIA

RESOLUTION NO. 21:015

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PARAMOUNT
APPROVING A DEBT MANAGEMENT POLICY

WHEREAS, the California Government Code, Section 8855 (i) requires local government to adopt a local debt policy prior to the issuance of debt; and

WHEREAS, the issuance of debt by a local government must be consistent with the adopted debt management policy; and

WHEREAS, the City is anticipating issuing a pension obligation bond to prepay the City's unfunded actuarial liability to the California Public Employees Retirement System; and

WHEREAS, prior to the City Council considering the approval of any new debt, it is necessary for the City Council to adopt a debt management policy.

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

SECTION 1. The above recitations are true and correct.

SECTION 2. The City Council hereby approves the City of Paramount Debt Management Policy attached hereto as Exhibit "A" and incorporated herein by reference as if fully set forth.

SECTION 3. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, and ADOPTED by the City Council of the City of Paramount this 8th day of June 2021.

Brenda Olmos, Mayor

ATTEST:

Heidi Luce, City Clerk

DEBT MANAGEMENT POLICY

This Debt Management Policy (the “Debt Policy”) of the City of Paramount (the “City”) was approved by the City Council on June 8, 2021. The Debt Policy may be amended pursuant to resolution by the City Council, as it deems appropriate from time to time, in the prudent management of the debt of the City.

This Debt Policy will also apply to any debt issued by the Successor Agency to the former Paramount Redevelopment Agency (“Successor Agency”), or any other public agency for which the City Council of the City acts as its legislative body.

The Debt Policy has been developed to provide guidance in the issuance and management of debt by the City of Paramount or its related entities and is intended to comply with Government Code Section 8855(i), effective on January 1, 2017. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the City’s interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the City.

Debt, when properly issued and managed, is a critical element in any financial management program. It assists in the City’s effort to allocate limited resources to provide the highest quality of service to the public. The City understands that poor debt management can have ripple effects that hurt other areas of the City. On the other hand, a properly managed debt policy promotes economic growth and enhances the vitality of the City of Paramount for its residents and businesses.

1. Objectives

This Debt Policy shall govern all debt undertaken by the City. The City hereby recognizes that a fiscally prudent debt policy is required in order to:

- Maintain the City’s sound financial position.
- Ensure the City has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the City’s credit-worthiness.
- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the City.
- Ensure that the City’s debt is consistent with the City’s planning goals and objectives and capital improvement program or budget, as applicable.

- Encourage those that benefit from a facility/improvement to pay the cost of that facility/improvement without the need for the expenditure of limited general fund resources.

2. Policies

A. Purposes For Which Debt May Be Issued

The City will consider the use of debt financing primarily for capital improvement projects (CIP) when the project's useful life will equal or exceed the term of the financing and when resources are identified sufficient to fund the debt service requirements. One exception to this CIP driven focus is the issuance of short-term instruments such as tax and revenue anticipation notes, which are to be used for prudent cash management purposes and conduit financing, as described below. Bonded debt should not be issued for projects with minimal public benefit or support, or to finance normal operating expenses. However, pension obligation bonds may be used to finance the unfunded actuarial liability, which will prepay a long-term liability that is generally a charge against current operating expenditures.

If a department has any project which is expected to use debt financing, the Department Director is responsible for expeditiously providing the City Manager and the Director of Finance with reasonable cost estimates, including specific revenue accounts that will provide payment for the debt service. This will allow an analysis of the project's potential impact on the City's debt capacity and limitations. The department director shall also provide an estimate of any incremental operating and/or additional maintenance costs associated with the project and identify sources of revenue, if any, to pay for such incremental costs.

(i) Long-Term Debt. Long-term debt may be issued to finance or refinance the construction, acquisition, and rehabilitation of capital improvements, facilities, equipment, pension obligation bonds, and land to be owned and/or operated by the City.

(a) Long-term debt financings are appropriate when the following conditions exist:

- When the project to be financed is necessary to provide basic services.
- When the project to be financed will provide benefit to constituents over multiple years.
- When total debt does not constitute an unreasonable burden to the City and its taxpayers and ratepayers.

- When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.
- (b) Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses. However, long-term debt may be issued if the debt will prepay a long-term liability that is generally a charge against current operating expenditures.
- (c) The City may use long-term debt financings for capital improvement projects subject to the following conditions:
- The project to be financed has been or will be approved by the City Council.
 - The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project to be financed by more than 20%, unless specific conditions exist that would mitigate the extension of time to repay the debt and it would not cause the City to violate any covenants to maintain the tax-exempt status of such debt, if applicable.
 - The City estimates that sufficient income or revenues will be available to service the debt through its maturity.
 - The City determines that the issuance of the debt will comply with the applicable requirements of state and federal law.
 - The City considers the improvement/facility to be of vital, time-sensitive need of the community and there are no plausible alternative financing sources
- (d) Periodic reviews of outstanding long-term debt will be undertaken to identify refunding opportunities. Refunding will be considered (within federal tax law constraints, if applicable) if and when there is a net economic benefit of the refunding. Refundings which are non-economic may be undertaken to achieve City objectives relating to changes in covenants, call provisions, operational flexibility, tax status of the issuer, or the debt service profile.

In general, refundings which produce a net present value savings of at least four (4) percent of the refunded debt will be considered economically viable. Refundings which produce a net present value savings of less than four (4) percent or negative savings will be considered on a case-by-case basis, and are subject to City Council approval.

- (ii) Short-term debt. Short-term borrowing may be issued to generate funding for cash flow needs in the form of Tax and Revenue Anticipation Notes (TRAN).

Short-term borrowing, such as commercial paper, and lines of credit, will be considered as an interim source of funding in anticipation of long-term borrowing. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and other financing-related costs. Prior to issuance of the short-term debt, a reliable revenue source shall be identified to secure repayment of the debt. The final maturity of the debt issued to finance the project shall be consistent with the economic or useful life of the project and, unless the City Council determines that extraordinary circumstances exist, must not exceed seven (7) years.

Short-term debt may also be used to finance short-lived capital projects; for example, the City may undertake lease-purchase financing for equipment, and such equipment leases may be longer than 7 years.

- (iii) Financings on Behalf of Other Entities. The City may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of City. In such cases, the City shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein. In no event will the City incur any liability or assume responsibility for payment of debt service on such debt.

B. Types of Debt

In order to maximize the financial options available to benefit the public, it is the policy of the City of Paramount to allow for the consideration of issuing all generally accepted types of debt, including, but not exclusive to the following:

- General Obligation (GO) Bonds: General Obligation Bonds are suitable for use in the construction or acquisition of improvements to real property that benefit the public at large. Examples of projects include libraries, parks, and public safety facilities. All GO bonds shall be authorized by the requisite number of voters in order to pass.
- Revenue Bonds: Revenue Bonds are limited-liability obligations tied to a specific enterprise or special fund revenue stream where the projects financed clearly benefit or relate to the enterprise or are otherwise permissible uses of the special revenue. An example of projects that would be financed by a Revenue Bond would be improvements to a water system, which would be paid back with money raised from the rates and charges to water users. Generally, no voter approval is required to issue this type of obligation but in

some cases, the City must comply with proposition 218 regarding rate adjustments.

- Lease-Backed Debt/Certificates of Participation (COP/Lease Revenue Bonds): Issuance of Lease-backed debt is a commonly used form of debt that allows a City to finance projects where the debt service is secured via a lease agreement and where the payments are budgeted in the annual budget appropriation by the City from the general fund. Lease-Backed debt does not constitute indebtedness under the state or the City's constitutional debt limit and does not require voter approval. Lease Revenue Bonds may be issued by the City's Financing Authority on behalf of the City.
- Pension Obligation Bonds: Pension Obligation Bonds are obligations issued to prepay the City's unfunded actuarial liability to the California Public Employees Retirement System, a long-term liability. The payments are paid from the general fund. Issuance of Pension Obligation Bonds requires judicial validation to secure the debt service without the need to issue lease revenue bonds, since these are obligations "imposed by law." These obligations do not constitute indebtedness under the state constitutional debt limitation and, therefore, are not subject to voter approval.
- Special Assessment/Special District Debt: The City will consider requests from developers for the use of debt financing secured by property based assessments or special taxes in order to provide for necessary infrastructure for new development only under strict guidelines adopted by the City Council, which may include minimum value-to-lien ratios and maximum tax burdens. Examples of this type of debt are Assessment Districts (AD) and Community Facilities Districts (CFD) or more commonly known as Mello-Roos Districts. In order to protect bondholders as well as the City's credit rating, the City will also comply with all State guidelines regarding the issuance of special district or special assessment debt, as well as any policy required to be adopted under Government Code Section 53312.7.
- Tax Allocation Bonds: Tax Allocation Bonds are special obligations that are secured by the allocation of tax increment revenues that are generated by increased property taxes in the designated redevelopment area. Tax Allocation Bonds are not debt of the City. Due to changes in the law affecting California Redevelopment agencies with the passage of ABX1 26 (as amended, the Dissolution Act) as codified in the California Health and Safety Code, the Community Development Commission of the City of Paramount (RDA) was dissolved as of February 1, 2012, and its operations substantially eliminated but for the continuation of certain enforceable RDA obligations to be administered by the Successor Agency. The Successor Agency may issue Tax Allocation Bonds to refinance outstanding obligations of the RDA, subject to limitations included in the Dissolution Act.

The City may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

To maintain a predictable debt service burden, the City will give preference to debt that carries a fixed interest rate. An alternative to the use of fixed rate debt is variable rate debt. The City may choose to issue securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of securities. When making the determination to issue bonds in a variable rate mode, consideration will be given in regards to the useful life of the project or facility being financed or the term of the project requiring the funding, market conditions, credit risk and third party risk analysis, and the overall debt portfolio structure when issuing variable rate debt for any purpose. The maximum amount of variable-rate debt should be limited to no more than 20 percent of the total debt portfolio.

The City will not employ derivatives, such as interest rate swaps, in its debt program. A derivative product is a financial instrument which derives its own value from the value of another instrument, usually an underlying asset such as a stock, bond, or an underlying reference such as an interest rate. Derivatives are commonly used as hedging devices in managing interest rate risk and thereby reducing borrowing costs. However, these products bear certain risks not associated with standard debt instruments.

C. Relationship of Debt to Capital Improvement Program and Budget

The City intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City's capital budget and the capital improvement plan.

The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear, unless a specific revenue source has been identified for this purpose, such as Gas Tax funds.

The City shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City's public purposes.

The City shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

D. Policy Goals Related to Planning Goals and Objectives

The City is committed to financial planning, maintaining appropriate reserve levels and employing prudent practices in governance, management and budget administration. The City intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City's annual operating budget.

It is a policy goal of the City to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The City will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

When refinancing debt, it shall be the policy goal of the City to realize, whenever possible, and subject to any overriding non-financial policy considerations minimum net present value debt service savings equal to or greater than 4% of the refunded principal amount.

E. Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Policy, the City shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The City will periodically review the requirements of and will remain in compliance with the following:

- any continuing disclosure undertakings under SEC Rule 15c2-12,
- any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues, and
- the City's investment policies as they relate to the investment of bond proceeds.

Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the City will submit written requisitions for such proceeds. The City will submit a requisition only after obtaining the signature of the City Manager or the Director of Finance.

F. Waivers of Debt Policy

There may be circumstances from time to time when strict adherence to a provision of this Debt Policy is not possible or in the best interests of the City and the failure of a debt financing to comply with one or more provisions of this Debt Policy shall not affect the validity of any debt issued by the City in accordance with applicable laws.

GLOSSARY

ACCOUNT NUMBER

A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

ACCRUAL BASIS

A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ADOPTED BUDGET

The adopted budget is the annual City operating budget approved by the City Council for the fiscal year.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

The official annual report of the City's financial condition, which encompasses all funds, at the conclusion of the fiscal year.

APPROPRIATION

A legal authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources for specific purposes.

ASSESSED VALUATION

A value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, assessed value is established by the County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 1% of full value. Proposition 13 also modified the value of real taxable property for fiscal 1979 by rolling back values to fiscal 1976 levels. From this base assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations and is subject to annual reappraisal. Property taxes for general purposes cannot exceed 1% of the assessed value.

AUDIT

Performed by an independent Certified Public Accountant (CPA). The primary objective of an audit is to determine if the City's financial statements fairly present the City's financial position and results of operations in conformity with Generally Accepted Accounting Principles (GAAP).

ASSET

Resources owned or held by the Government, which have monetary value.

AVAILABLE FUND BALANCE

This refers to the funds remaining from the prior year, which are available for appropriation and expenditures in the current year.

BALANCED BUDGET

The budget for a fund is balanced when total budgeted resources, including revenues, transfers in from other funds, and unallocated fund balance from previous years, meet or exceed total budgeted use of resources, including expenditures and transfers out to other funds.

BALANCE SHEET

A statement presenting the financial position of an entity by disclosing its assets, liabilities, and fund equities as of a specific date.

BEGINNING BALANCE

Unencumbered resources available in a fund from the prior fiscal year after payment of prior fiscal year expenditures.

BOND

A written promise to pay a specified sum of money, called the face value of principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BUDGET

A process of putting together an operating plan for a specified period that accounts for projected revenues and planned expenditures for municipal services, goals and objectives for the budget period.

BUDGET CALENDAR

The schedule of key dates that the City follows in the preparation and adoption of the budget.

BUDGET MESSAGE

Included in the opening section of the budget, the budget message provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the City Manager.

BUDGET RESOLUTION

The official enactment by the City Council to legally authorize City staff to obligate and expend revenues.

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (CALPERS)

The retirement system, administered by the State of California, to which all regular City employees belong.

CAPITAL BUDGET

A plan of proposed capital outlays and the means of financing them for the current fiscal year period. For a five-year capital budget, the third through fifth year of the Capital Improvement Project is adopted-in-concept.

CAPITAL EXPENDITURE

Any significant expenditure incurred to acquire or improve land, buildings, engineering structures, machinery, and equipment. It normally confers a benefit lasting beyond one year and results in the acquisition or extension of the life of a fixed asset.

CAPITAL IMPROVEMENT PROJECT (CIP)

A capital improvement project is a physical improvement for maintenance, rehabilitation, construction, or development on City property with a life expectancy of three or more years. These include streets, public facilities, and community enhancements. These capital projects can span fiscal years and have multiple funding sources.

CAPITAL OUTLAY

The acquisition of furniture, fixtures, machinery, equipment, and other relatively minor general fixed assets. Generally, an item that has an estimated life of two years or more and a unit cost of \$5,000 or more should be classified under an appropriate capital outlay account.

CAPITAL PROJECT FUND

A fund or funds created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CARRYOVER

This refers to remaining fund balances that are transferred into the current year from the previous year.

CITY COUNCIL

Made up of five elected officials with a rotating mayor, collectively acting as the legislative body of the City of Paramount.

CONSUMER PRICE INDEX (CPI)

An indicator of inflation, used in some salary increases or other calculations.

DEBT SERVICE

The cost of paying principal and interest on borrowed money per a predetermined payment schedule.

DEBT SERVICE FUNDS

This fund type is used to account for the payment and accumulation of resources related to general long-term debt principal and interest; debt service payments related to enterprise operations are directly accounted for in those funds.

DEFICIT

The excess of an entity's liabilities over its assets or the excess of expenditure or expenses over revenues during a single accounting period.

DEPARTMENT

An organizational unit comprised of divisions or functions. It is the basic unit of service responsibility encompassing a broad mandate of related activities.

DEPRECIATION

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

ENCUMBRANCE

The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

ENTERPRISE FUND

A fund established to account for operations that are financed and operated in a manner like a private business enterprise.

EXPENDITURE

The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is paid. This term applies to all funds.

EXPENSE

The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

FEE

A general term used for any charge levied by the government for providing as service or permitting an activity.

FIDUCIARY FUNDS

Are used to account for assets in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. There are four types of fiduciary funds: Pension (and other employee benefit) Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds and Agency Funds.

FISCAL YEAR (FY)

The beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

FIXED ASSETS

Assets of long-term nature such as land, building, machinery, furniture, and other equipment. The City has defined such assets as those with an expected life of more than one year and an acquisition cost of more than \$5,000.00.

FRANCHISE FEE

A fee paid by public service utilities for use of public property in providing their services to the citizens of a community, including sanitation and cable television.

FUND

An accounting entity that records all financial transactions for specific activities or government functions. The generic types used by the City are: General Fund, and Special Revenue Funds.

FUND BALANCE

Also, known as financial position, fund balance for the governmental fund types is the excess of fund assets over liabilities, and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

GANN APPROPRIATION LIMIT

Article XIII B of the State constitution was amended by Proposition 4 (Gann initiative) in 1979. Article XIII B limits growth in the spending of tax proceeds to tax proceeds appropriated in the "base year" of 1978-79 times the product of the allowable annual percentage change in a cost-of-living factor and the allowable annual percentage change in a population change factor. The cost-of-living factor is the larger of the annual percentage change in the State per capita personal income or the annual percentage change in the local non-residential assessed valuation due to new construction. The population change factor is the larger of the annual percentage change of the jurisdiction's population or the annual percentage population change of the county in which the jurisdiction is located.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GENERAL FUND

The primary operating fund of the City, all revenues that are not allocated by law or contractual agreement to a specific fund, is accounted for in the General Fund. Except for subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose.

GENERAL OBLIGATION BOND

Bonds backed by a voter-approved property tax increase, used to acquire, and improve real property.

GOALS

Broad, general statements of each department's desired social or organizational outcomes.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

This is the organization that establishes generally accepted accounting principles for state and local governments.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)

The Government Finance Officers Association of the United States and Canada, an organization of government finance officials in the United States and Canada. GFOA annually sponsors Distinguished Budget Presentation Awards program and presents awards to those government budgets that meet program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. GFOA also establishes best practices for state and local governments and provides training and updates in government finance.

GRANT

A contribution or gift of cash or other assets from another governmental entity or foundation to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant (CDBG) provided by the federal government.

INFRASTRUCTURE

The physical assets of a government (e.g., streets, public buildings, and parks).

INTERGOVERNMENTAL REVENUE

Funds received from Federal, State, and other local governments sources in the form of shared revenues and payments in lieu of taxes.

INTERNAL SERVICE FUND

Internal service funds account for City-wide support services, such as risk management, information technology, and employee benefits, that operate on a cost-reimbursement basis, and are used to accumulate funds for vehicle, fire apparatus, and technology infrastructure capital replacement.

LIABILITY

A debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LICENSES, PERMITS, AND FEES

Revenues collected by a governmental unit from individuals or business concerns for various rights or privileges granted by the government.

MATURITIES

The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MODIFIED ACCRUAL ACCOUNTING

A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

MUNICIPAL CODE

A compilation of enforceable ordinances adopted by the City Council.

PROFESSIONAL SERVICES

Professional services are defined as services provided by any specially trained and experienced person or firm, including, but not limited to, persons or firms in the areas of accounting, administration, architecture, computer information systems, construction management, design, economics, engineering, environmental analysis, finance, law, planning, surveying, or other matters involving specialized expertise or unique skills.

OBJECT CODE

A four-digit number describing a revenue or expenditure.

OBJECTIVES

The expected results or achievements of a budget activity.

OPERATING BUDGET

Annual appropriation of funds for ongoing program costs, including salaries and benefits, services, and supplies. This is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled. Reserves and contingencies are also components of Paramount's operating budget.

OPERATING EXPENSES

The cost for salaries, benefits, supplies and services and equipment required for a department to function.

OPERATING REVENUE

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

OPERATING TRANSFER

Amounts transferred between funds; not considered a revenue or expense. For example, legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended are shown as operating transfers.

ORDINANCE

A formal legislative enactment by the governing board of a municipality; if it is not in conflict with any higher form of law such as a state statute or constitutional provision, it has full force and effect of law within the boundaries of the municipality to which it applies; the difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status; revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

PERFORMANCE MEASUREMENT

A process for collecting and reporting information regarding performance. It can involve looking at processes/strategies in place, as well as whether outcomes are in line with the intent of the activity.

PROPOSED BUDGET

The proposed budget is the budget that is sent to the City Council by the City Manager. The proposed budget, including changes made by the City Council during its review, is approved and then becomes the adopted budget.

PROPERTY TAXES

Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes; property taxes are levied on both real and personal properties according to the property's valuation and tax rate.

PROPRIETARY FUNDS

Funds used to account for City activities that are like businesses found in the private sector. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges on a cost reimbursement basis. There are two types of proprietary funds: Enterprise Funds and Internal Service Funds.

RESERVE

An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

RESOLUTION

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

RESOURCES

Total amounts available for appropriation, including estimated revenues, funds transfers, and beginning balances.

SALARIES AND BENEFITS

A budget category that generally accounts for salaries of regular and temporary employees, overtime, and employee benefits, such as medical, dental, pension, and retiree healthcare.

SALES TAX

The tax placed on the value of goods sold within the City, the California State Legislature, and a majority vote of the people of the state set the rate. The tax is collected by the state and is distributed to local taxing authorities.

SPECIAL REVENUE FUND

This fund type is used to account for City revenues from sources that, by law or administrative action, are designated to finance particular functions or activities of government.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against persons or property for current or permanent benefits such as special assessments.

TRANSFERS IN AND TRANSFERS OUT

Movement of revenue out of one fund and into another. The recipient fund uses the money to cover the cost of services provided (such as when the General Fund transfers money to the Recreation Cost Center) or to cover the cost of fee-funded activities provided for the benefit of the public (such as when the General Fund transfers money to the Development Cost Center).

UTILITY USERS TAX

A tax imposed on users for various utilities in the City, including water, telephone, gas, electric, and cable television services.

YIELD

The rate earned on an investment that is based on the price paid.