



Report to City Council

TO: Mayor and City Council
Mayor and City Council Acting in its Capacity as President and Members of the Board of Directors of the Moreno Valley Community Services District (CSD)
Mayor and City Council Acting in its Capacity as Chairman and Commissioners of the Moreno Valley Housing Authority (HA)
Mayor and City Council Acting in its Capacity as Members of the Moreno Valley Successor Agency (SA)
Moreno Valley Community Foundation (MVCF)

FROM: Brian Mohan, City Manager
Launa Jimenez, Assistant City Manager

AGENDA DATE: May 6, 2025

TITLE: ADOPTION OF THE FISCAL YEAR 2025/26 – 2026/27 OPERATING BUDGET (RESO. NOS 2025-XX, CSD 2025-XX, HA 2025-XX, SA 2025-XX, MVCF 2025-XX (REPORT OF: CITY MANAGER) (ALL DISTRICTS)

TITLE SUMMARY: Adoption of the Fiscal Year 2025/26 – 2026/27 Operating Budget (Reso, Nos 2025-XX, CSD 2025-XX, HA 2025-XX, SA 2025-XX, MVCF 2025-XX)

DISTRICT: All Districts

Recommendation(s)

That the City Council:

1. Conduct a Public Hearing to Approve and Adopt Resolution No. 2025-XX, approving the Budget for the City of Moreno Valley for FY 2025/26 - 2026/27; and

2. Authorize the Chief Financial Officer to prepare/finalize the Adopted Budget Book, including the impact of the Capital Improvement Plan (CIP) once adopted by Council for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final distribution.

That the CSD:

1. Conduct a Public Hearing to Approve and Adopt Resolution No. CSD 2025-XX, approving the Budget for the Moreno Valley Community Services District for FY 2025/26 - 2026/27; and
2. Authorize the Chief Financial Officer to prepare/finalize the Adopted Budget Book, including the impact of the Capital Improvement Plan (CIP) once adopted by CSD for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final distribution.

That the Housing Authority:

1. Conduct a Public Hearing to Approve and Adopt Resolution No. HA 2025-XX, approving the Budget for the Moreno Valley Housing Authority for FY 2025/26 - 2026/27; and
2. Authorize the Chief Financial Officer to prepare/finalize the Adopted Budget Book, including the impact of the Capital Improvement Plan (CIP) once adopted by HA for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final distribution.

That the Successor Agency:

1. Conduct a Public Hearing to Approve and Adopt Resolution No. SA 2025-XX, approving the Budget for the Successor Agency to the Community Redevelopment Agency of the City of Moreno Valley for FY 2025/26 - 2026/27; and
2. Authorize the Chief Financial Officer to prepare/finalize the Adopted Budget Book, including the impact of the Capital Improvement Plan (CIP) once adopted by SA for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final distribution.

That the Moreno Valley Community Foundation:

1. Conduct a Public Hearing to Approve and Adopt Resolution No. MVCF 2025-XX, approving the Budget for the Moreno Valley Community Foundation of the City of Moreno Valley for FY 2025/26 - 2026/27; and

2. Authorize the Chief Financial Officer to prepare/finalize the Adopted Budget Book, including the impact of the Capital Improvement Plan (CIP) once adopted by MVCF for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final distribution.

SUMMARY

This report recommends that the Council convene a Public Hearing and consider staff recommendations to approve the proposed “rollover” budget for the City of Moreno Valley for Fiscal Years 2025/26 – 2026/27. **The proposed “rollover” budget was developed based on the City’s “Momentum MoVal” strategic plan and continues to rollover the previously Council approved investments/commitments in the six strategic priorities that encompass the strategic plan.** It also includes additional investments in these priorities while still achieving the primary goal of a structurally balanced General Fund budget.

This item was presented to the Finance Subcommittee on April 22, 2025, for discussion.

DISCUSSION

The proposed “rollover” budget serves as the foundation of the City’s financial planning, which highlights the City’s dedication to sound fiscal stewardship while delivering service levels in keeping the City Council’s priorities established in Momentum MoVal, the City Council’s strategic vision for Moreno Valley. This Strategic Plan aligns the City’s resources and creative energy toward meeting objectives identified by community stakeholders and approved by its elected leaders. The proposed two-year budget was developed to continue addressing the priorities identified in Momentum MoVal while maintaining a balanced budget without the use of General Fund reserves, despite State takeaways and increased County costs. This represents fourteen straight years of structurally balanced budgets and adhering to the City Council’s directive to live within our means, while providing strategic reinvestments into our community to maintain our residents quality of life. The City has been able to continue to provide a balanced budget while maintaining services through strong institutional framework, very strong management, strong financial policies and practices, and very strong budgetary flexibility.

Moreno Valley’s fiscal position remains strong; however, moderating revenues are projected to be outpaced by increasing operational costs if the current global tariff war continues to slow the U.S. economy. This proposed budget takes into consideration recession fears that are in the media headlines. As the City continues to grow in population, the infrastructure and operations continue to expand to meet the City needs of the community. The City’s tradition of sound fiscal management has allowed us to manage through tough times and provides us with a strong foundation. This coming year we face a turning point as we focus on strategies to keep us on firm fiscal footing and prepare to lay the groundwork for a sustainable fiscal future in light of recessionary fears.

Moreno Valley prides itself on being a safe, well-maintained community where we can live, do business, or raise a family. Recent state and national changes mean our City

must continue to work to maintain our financial stability and community quality of life, no matter what happens with state and federal policies that potentially affect the funding Moreno Valley and other California cities receive. However, the continued State takeaways and cost increases at the County level are beginning to impact the City's ability to provide the services and programs at the levels our residents expect and deserve, which can only be funded by continued economic development growth as the city does have roughly thirty-five percent of development available.

The City prides itself in being responsive, as well as responsible, stewards of the taxpayer dollar. In past years, the City conducted a series of community surveys, which asked the public about a range of issues, including satisfaction with some of the services we provide and issues of concern to the public. Many of the public's past responses were utilized to create the City's strategic priorities and commitments. Some of the priorities identified by the community in those surveys included:

1. Public Safety
2. Pavement & Roads
3. Maintaining safe and clean streets and parks
4. Youth programs (e.g. Afterschool programs, sports programs, libraries)
5. Addressing Homelessness

On November 5, 2024, residents of Moreno Valley passed Measure U - Moreno Valley Essential Services Reauthorization Measure. The ballot language is below for reference and was used as the priorities for this new funding source:

To maintain critical Moreno Valley services, including 911 response times, robbery/burglary prevention, neighborhood police patrols/fire service levels; address homelessness; repair streets/potholes; keep public areas safe/clean; help retain businesses; and for general government use, shall the measure establishing a locally-controlled 1¢ transaction and use (sales) tax, first enacted by local voters in 2021, generating approximately \$30,000,000 annually until ended by voters, with audits/spending disclosure, be adopted?

In preparation for this budget cycle, the city has utilized prior feedback and has taken community input on service priorities into consideration. Additionally, the City has provided an interactive budget presentation for the public utilizing Balancing Act, through an online budget simulation tool. Preparation of the budget this year required careful consideration and a balancing of the community's feedback during the budget process along with the City's strategic priorities and commitments. Each department evaluated efficiencies and reviewed costs to ensure its budget aligns with City Council's strategic priorities and goals. The result is a budget that allocates existing resources and includes additions to funding only where necessary to maintain service levels in a responsible manner.

As a result of moderating revenue growth and increasing demand for City services, coupled with County cost increases, preparation of this Budget required careful consideration and a balancing of the City's strategic priorities and commitments. Despite

rising costs, the Budget fully funds anticipated expenditures without reducing core service levels this budget cycle. The Budget allows the City to continue to provide the community with the service it expects. Anticipating and knowing where our challenges lie is critical in being able to address them, and we must, in future planning, come to agreement on a long-term budgetary solution to address State takeaways and County increases. However, the FY 2025/26 – 2026/27 General Fund Budget is balanced and comprised of revenues and transfers in of \$203.8 million and expenditures and transfers out of \$203.8 million and revenues and transfers in of \$212.8 million and expenditures and transfers out of \$212.8 million as shown below.

General Fund

	FY 2025/26 Proposed Budget	FY2026/27 Proposed Budget
Revenues	\$ 177,977,713	\$ 188,978,019
Expenses	<u>177,970,713</u>	<u>188,971,019</u>
Variance	\$ 7,000	\$ 7,000

Measure U

	FY 2025/26 Proposed Budget	FY2026/27 Proposed Budget
Revenues	\$ 25,796,078	\$ 23,838,067
Expenses	<u>25,796,078</u>	<u>23,838,067</u>
Variance	\$ 0	\$ 0

Budget Highlights

In addition to maintaining our budgetary discipline, FY 2025/26 - 2026/27 budget advances the key initiatives in “Momentum MoVal” and **continues to “rollover” the previously Council approved investments/commitments in the six strategic priorities that encompass the strategic plan** identified below. It also includes additional investments in these priorities while still achieving the primary goal of a structurally balanced General Fund budget:

Public Safety

- Add eight sworn police officers (four (4) each FY) bringing the total sworn officers to 174, which is still below the number of sworn officers in 2010, which was 186. The unmandated national officer to resident ratio standard is 1 officer to every 1,000 residents, which means Moreno Valley should be at 209 officers. With the additional investments our new officer to resident ratio will be 83.3%

- Add an additional Fire Medic Squad Team since 76.5% of calls for service are medical emergencies, non-fire related calls (Vehicle and six (6) additional personnel)
- Maintain the additional investment in Public Safety (Council approved 05/2022)
 - a. Twelve (12) Officers added incrementally over the course of FY 2022/23 – FY 2024/25 (Four (4) Patrol Officers added each FY)
 - b. One (1) Office Assistant III
- Maintain the additional investment in Public Safety (Council approved 02/2022)
 - a. Fire Medic Squad Team (Vehicle and six (6) additional personnel)
 - b. Police Motors & Officers (3)
 - c. Police Clinical Behavioral Assessment Team (1)
 - d. Community Enhancement Program expansion (1)
 - e. Park Ranger Program Expansion
- Maintain the number of fire engines in service
- Maintain citywide camera system
- Drone Program expansion
- Provide additional public safety services funded through commercial cannabis activities
- Measure U anticipated funding plan determined by an analysis of the actual receipts received to ensure ultra-conservative plan can be fully funded:
 - a. Up to an additional 18 deputies
 - b. Up to an additional 6 motorcycles
 - c. Up to an additional 6 Community Service Officers
 - d. Implement First Responder Program
 - e. Up to an additional 4 Fire Patrol (similar to medic squads, but capable of carrying water as well)
 - f. Up to an additional 24 Paramedic/Fire Fighters
 - g. Additional traffic engineers, crossing guards, building & safety, and animal services personnel
 - h. Two dedicated homeless coordinators'
 - i. Possible Public Safety Campus bond to build a new facility on the east end of the city

Infrastructure

- Over \$152.9 million programed over the next two years to fund and maintain infrastructure
- Approximately \$5.0 million allocated toward annual pavement rehabilitation
- Capital Improvement Projects (CIP) – over \$82.9 million of improvements including estimated project carryover (presented to Council for adoption in June 2025)
- Complete Pavement Rehabilitation Program (10 years of Design/Repavement)
- Complete Fleet replacement purchases

- Maintain existing facilities

Quality of Life

- Maintain the additional investment in Beautification & Quality of Life (Council approved 02/2022)
 - a. Public Works Maintenance Team Expansion (11)
 - b. Park Maintenance Team Expansion (9)
- Beautify MoVal program
- CLiC – Community Learning & Internet Connectivity
 - a. Expand our WiFi Garden locations
- Expand Homeless to Work & Homeless Assistance programs
- Continue MoVal Emergency Shelter/Rapid Rehousing program
- Continued Landscape, Lighting and Maintenance support
- Laserfiche software upgrade for public records (Approved prior FY)
- Hire MoVal programs
- Critical home repair and clean up through CDBG funding
- Continue utilizing the Amphitheatre for concerts and events

Youth Programs

- 500 programs provided annually and advertised in the Soaring Guides
- Maintenance of 675.77 acres of parkland and trails
- Mayor’s apprentice program (MAPPED)
- Summer at City Hall - Val Verde USD
- ASTERISK internship program – Moreno Valley USD
- Promise Initiative - Moreno Valley College
- \$1 million for Crossing Guards
- \$9.3 million ASES Grant program (serve more than 4,000 students daily at 43 elementary and middle school sites). This program is no longer in the budget as the California Department of Education has moved the funding to Moreno Valley Unified School District and Val Verde Unified School District effective July 1, 2025. The city is working with both districts to ensure continuity of programs to ensure our residents see minimal impacts.
- \$1 million Child Care program (year-round licensed childcare serving 142 children at five elementary school sites)
- Portions of Community Development Block Grants focused on youth services

Library

- Pursue design phase of main library renovation (ADA improvements)
- Increase broadband connections to better serve customers (WiFi and mobile hotspots)

- Provide access to emerging technologies at the libraries (STEAM-based literacy, career advancement, and personal enrichment)

Economic Development

- Maintain City’s Economic Development Team efforts to attract, retain and grow businesses
- Continued marketing and outreach efforts
- Funding to the Business & Employment Resource Center (BERC), which is designated as an America’s Job Center of California
- Economic and Community Development staff support

Transparency and Public Outreach

This review of the proposed budget provides a public process to discuss the City’s proposed budget with the City Council and public to make the process as transparent as possible. The review of the budget as part of this initial adoption, subsequent amendments, and periodic reviews provides an ongoing public process to monitor expenditures and revenues throughout the fiscal years.

As part of the budget adoption process, the City Council has requested a series of discussions related to the proposed budget long-term financial issues impacting the City. These discussions occurred through various City Council meetings and study sessions, with the intent to review and discuss details and related impacts. Information presented on these topics was posted on the City’s web site as part of the posted Agenda Packets. The following provides a summary of some of the budget programs, concepts and activities which have occurred to date:

- | | |
|-----------|---|
| December: | Internal City Budget Process Began |
| January: | Budget Kickoff
Online Balancing Act (Budget Simulation Tool) |
| March: | City Clerk Department Presentation (Study Session)
City Attorney Litigation Presentation (Study Session)
Financial & Management Services Department Presentation (Study Session)
Human Resources Department Presentation (Study Session)
Parks & Community Services Department Presentation (Study Session) |
| April: | City Manager Department Presentation (Study Session)
Community Development Department Presentation (Study Session)
Economic Development Department Presentation (Study Session)
Fire Department Presentation (Study Session)
Police Department Presentation (Study Session)
Public Works Department Presentation (Study Session) |

Finance Subcommittee (Updates) City Manager’s Proposed Budget
May/June: Operating Budget Adoption (Public Hearing)
Capital Improvement Plan & Budget Adoption (Public Hearing)

ALTERNATIVES

1. Approve Recommended Actions as set forth in this staff report, including the approval of the Proposed Budget for FY 2025/26 – 2026/27. The approval of the budget will allow for the estimated revenues and appropriations to be established as set forth in the Proposed Budget plan. *Staff recommends this alternative.*
2. Provide staff with further direction.

FISCAL IMPACT

The FY 2025/26 – 2026/27 Budget provides the funding and expenditure plan for all operating funds. As such, it serves as the City’s financial plan for the upcoming two fiscal years. The City Council will be kept apprised of the City’s financial condition through Quarterly Budget Reviews. This practice has been utilized in the past and will be continued during this two-year funding cycle to ensure that the City Council is apprised of the revenue and expense progress compared to the budget. Any unexpected changes in revenues or expenditures will be analyzed and addressed quickly to maintain the integrity of the budget.

NOTIFICATION

Publication of the agenda. In addition, the proposed budget programs and concepts were presented in Study Sessions, a Finance Subcommittee Meeting, and a Public Safety Subcommittee Meeting. A notice was published on April 23, 2025, in the Press Enterprise, noticing the date of the Public Hearing.

PREPARATION OF STAFF REPORT

Prepared By:
Stephanie Cuff
Senior Management Analyst

Department Head Approval:
Dena Heald
CFO/City Treasurer

Concurred By:
Natalia Lopez
Financial Resources Division Manager

Approved by:
Brian Mohan
City Manager

Concurred By:
Launa Jimenez
Assistant City Manager (Administration)

CITY COUNCIL GOALS

Advocacy: Develop cooperative intergovernmental relationships and be a forceful advocate of City policies, objectives, and goals to appropriate external governments, agencies and corporations.

Community Image, Neighborhood Pride and Cleanliness: Promote a sense of community pride and foster an excellent image about our City by developing and executing programs which will result in quality development, enhanced neighborhood preservation efforts, including home rehabilitation and neighborhood restoration.

Positive Environment: Create a positive environment for the development of Moreno Valley's future.

Public Facilities and Capital Projects: Ensure that needed public facilities, roadway improvements, and other infrastructure improvements are constructed and maintained.

Public Safety: Provide a safe and secure environment for people and property in the community, control the number and severity of fire and hazardous material incidents, and provide protection for citizens who live, work and visit the City of Moreno Valley.

Revenue Diversification and Preservation: Develop a variety of City revenue sources and policies to create a stable revenue base and fiscal policies to support essential City services, regardless of economic climate.

CITY COUNCIL STRATEGIC PRIORITIES

- 1. Economic Development**
- 2. Public Safety**
- 3. Library**
- 4. Infrastructure**
- 5. Beautification, Community Engagement, and Quality of Life**
- 6. Youth Programs**

Report Approval Details

Document Title:	STAFFREPORT_CM_BUDGET_ADOPTION.docx
Attachments:	<ul style="list-style-type: none">- City Resolution 2025-XX.pdf- CSD Resolution 2025-XX.pdf- HA Resolution 2025-XX.pdf- SA Resolution 2025-XX.pdf- MVCF Resolution 2025-XX.pdf
Final Approval Date:	May 1, 2025

This report and all of its attachments were approved and signed as outlined below:

Dena Heald

Launa Jimenez

Patty Rodriguez

**Action Summary
City Council Regular Meeting**

Agenda Number: J.2.

Title: ADOPTION OF THE FISCAL YEAR 2025/26 – 2026/27 OPERATING BUDGET (RESO. NOS 2025-27, CSD 2025-13, HA 2025-02, SA 2025-02, MVCF 2025-02) (REPORT OF: CITY MANAGER) (ALL DISTRICTS)

Date: May 6, 2025

Moved by: Mayor Cabrera

Seconded by: Councilmember Gonzalez District 3

That the City Council:

1. Conduct a Public Hearing to Approve and Adopt Resolution No. 2025-27, approving the Budget for the City of Moreno Valley for FY 2025/26 - 2026/27; and
2. Authorize the Chief Financial Officer to prepare/finalize the Adopted Budget Book, including the impact of the Capital Improvement Plan (CIP) once adopted by Council for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final distribution.

That the CSD:

1. Conduct a Public Hearing to Approve and Adopt Resolution No. CSD 2025-13, approving the Budget for the Moreno Valley Community Services District for FY 2025/26 - 2026/27; and
2. Authorize the Chief Financial Officer to prepare/finalize the Adopted Budget Book, including the impact of the Capital Improvement Plan (CIP) once adopted by CSD for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final distribution.

That the Housing Authority:

1. Conduct a Public Hearing to Approve and Adopt Resolution No. HA 2025-02, approving the Budget for the Moreno Valley Housing Authority for FY 2025/26 - 2026/27; and
2. Authorize the Chief Financial Officer to prepare/finalize the Adopted Budget Book, including the impact of the Capital Improvement Plan (CIP) once adopted by HA for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final distribution.

That the Successor Agency:

1. Conduct a Public Hearing to Approve and Adopt Resolution No. SA 2025-02, approving the Budget for the Successor Agency to the Community Redevelopment Agency of the City of Moreno Valley for FY 2025/26 - 2026/27; and
2. Authorize the Chief Financial Officer to prepare/finalize the Adopted Budget Book, including the impact of the Capital Improvement Plan (CIP) once adopted by SA for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final distribution.

That the Moreno Valley Community Foundation:

1. Conduct a Public Hearing to Approve and Adopt Resolution No. MVCF 2025-02, approving the Budget for the Moreno Valley Community Foundation of the City of Moreno Valley for FY 2025/26 - 2026/27; and
2. Authorize the Chief Financial Officer to prepare/finalize the Adopted Budget Book, including the impact of the Capital Improvement Plan (CIP) once adopted by MVCF for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final distribution.

YES: 5

NO: 0

ABSTAIN: 0

CONFLICT: 0

ABSENT: 0

RESULT: Approved

YES: 5

Mayor Cabrera	Councilmember	Mayor Pro Tem Baca-	Councilmember
Councilmember	Barnard District 4	Santa Cruz District 1	Delgado District 2
Gonzalez District 3			

NO: 0

ABSTAIN: 0

CONFLICT: 0

ABSENT: 0

RESOLUTION NO. 2025-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
MORENO VALLEY, CALIFORNIA, ADOPTING THE
BUDGET FOR FISCAL YEARS 2025/26 – 2026/27

WHEREAS, the City Manager has heretofore submitted to the City Council a Proposed Budget for the City for Fiscal Years 2025/26 – 2026/27, a copy of which, as may have been amended by the City Council, is on file in the Office of the City Clerk and is available for public inspection; and

WHEREAS, the said Proposed Budget contains estimates of the services, activities and projects comprising the budget, and contains expenditure requirements and the resources available to the City; and

WHEREAS, the said Proposed Budget contains the estimates of uses of fund balance as required to stabilize the delivery of City services during periods of operational deficits; and

WHEREAS, the City Council has made such revisions to the Proposed Budget as so desired; and

WHEREAS, the Proposed Budget, as herein approved, will enable the City Council to make adequate financial plans and will ensure that City officers can administer their respective functions in accordance with such plans; and

WHEREAS, the City Council approves appropriations at the fund level, the City Manager may transfer appropriations, between departments and within their respective funds, as long as those appropriations do not exceed their fund total unless approved by Council; and

WHEREAS, the City Manager may authorize submittal of grant applications and is also authorized to accept grant awards on behalf of the City as further described in the Grants Administrative Procedure; and

WHEREAS, it is the intent to ensure that maximum efficiency and savings are realized in the procurement of the annual technology maintenance agreements, the City Manager is authorized to approve such agreements as long as budget was previously appropriated by the City Council and approved by the City Attorney; and

WHEREAS, it is the intent to ensure that maximum efficiency and savings are realized in the procurement of the annual legal services agreements, the City Manager is authorized to approve such agreements as long as budget was previously appropriated by the City Council and approved by the City Attorney; and

WHEREAS, it is the intent to ensure that maximum efficiency and savings are

realized in the procurement of the Moreno Valley Utility purchase power agreements, the City Manager is authorized to approve such agreements as long as budget was previously appropriated by the City Council and approved by the City Attorney; and

WHEREAS, the City may not hire in excess of the approved number of positions as indicated by the budget detail without the approval of the City Council; and

WHEREAS, the Capital Improvement Plan (CIP) will be presented to City Council for adoption prior to June 30, 2025, the Chief Financial Officer shall be authorized to consolidate the approved CIP with the approved and adopted Budget and make minor adjustments in order to finalize the adopted budget book for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final public distribution; and

WHEREAS, for certain contracts, agreements and commitments which have been previously approved by the City Council for appropriation in previous fiscal years, the City Manager shall be authorized to extend the termination and expiration dates of any such the contracts, agreements and commitments as long as there is no change to the dollar amount of the original Council approval, and

WHEREAS, certain ongoing maintenance and administrative services contracts, programs and commitments have been previously approved by the City Council for appropriation in fiscal year 2024/25 and current adoption of fiscal year 2025/26 and 2026/27, the Chief Financial Officer shall be authorized to carry over such appropriation budgets for these items as approved by the City Manager for this two-year budget cycle; and

WHEREAS, certain capital projects, programs and commitments have been previously approved by the City Council for appropriation in fiscal year 2024/25 and current adoption of fiscal year 2025/26 and 2026/27, the Chief Financial Officer shall be authorized to carry over such appropriation budgets for these items as approved by the City Manager for this two-year budget cycle.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MORENO VALLEY, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

1. The Proposed Budget, as Exhibit A to this Resolution and as on file in the Office of the City Clerk is hereby approved and adopted as the Budget of the City of Moreno Valley for the Fiscal Years 2025/26 – 2026/27.
2. The Fund Balance and Financial Reserves Policy, as Exhibit B to this Resolution is hereby approved and adopted.
3. The Procurement Administrative Procedure, as Exhibit C to this Resolution is hereby approved and adopted.
4. The City Position Summary, as Exhibit D to this Resolution is hereby

approved and adopted.

5. The Career Positions Salary Schedule, as Exhibit E to this Resolution is hereby approved and adopted.
6. The Executive Team Salary Scale, as Exhibit F to this Resolution is hereby approved and adopted.
7. The City Benefit Contribution Levels, as Exhibit G to this Resolution is hereby approved and adopted.
8. The amounts of proposed expenditures, which include the uses of fund balance specified in the approved budget, are hereby appropriated for the various budget programs and units for said fiscal years.
9. Pursuant to Section 53901 of the California Government Code, by not later than August 29, 2025, the City Clerk shall file a copy of this Resolution with the Auditor/Controller of the County of Riverside.
10. Within fifteen (15) days after the adoption of this Resolution, the City Clerk shall certify to the adoption hereof and, as so certified, cause a copy to be posted in at least three (3) public places within the City.

APPROVED AND ADOPTED this 6th day of May, 2025.

Mayor of the City of Moreno Valley

ATTEST:

City Clerk

APPROVED AS TO FORM:

City Attorney

RESOLUTION JURAT

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE) ss.
CITY OF MORENO VALLEY)

I, M. Patricia Rodriguez, City Clerk of the City of Moreno Valley, California, do hereby certify that Resolution No. 2025-XX was duly and regularly adopted by the City Council of the City of Moreno Valley at a regular meeting thereof held on the 6th day of May, 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

(Council Members, Mayor Pro Tem and Mayor)

CITY CLERK

(SEAL)

RESOLUTION NO. CSD 2025-XX

A RESOLUTION OF THE MORENO VALLEY COMMUNITY SERVICES DISTRICT OF THE CITY OF MORENO VALLEY, CALIFORNIA, ADOPTING THE BUDGET FOR FISCAL YEARS 2025/26 – 2026/27

WHEREAS, the City Manager has heretofore submitted to the President and Board Members of the Moreno Valley Community Services District a Proposed Budget for the District for Fiscal Years 2025/26 – 2026/27, a copy of which, as may have been amended by the District’s Board of Directors, is on file in the Office of the City Clerk and is available for public inspection; and

WHEREAS, the said Proposed Budget contains estimates of the services, activities and projects comprising the budget, and contains expenditure requirements and the resources available to the Community Services District; and

WHEREAS, the said Proposed Budget contains the estimates of uses of fund balance as required to stabilize the delivery of CSD services during periods of operational deficits; and

WHEREAS, the President and Board of Directors have made such revisions to the Proposed Budget as so desired; and

WHEREAS, the Proposed Budget, as herein approved, will enable the Community Services District to make adequate financial plans and will ensure that District officers can administer their respective functions in accordance with such plans; and

WHEREAS, the District’s Board of Directors approves appropriations at the fund level, the City Manager may transfer appropriations, between departments and within their respective funds, as long as those appropriations do not exceed their fund total unless approved by District’s Board of Directors; and

WHEREAS, the City Manager may authorize submittal of grant applications and is also authorized to accept grant awards on behalf of the District as further described in the Grants Administrative Procedure; and

WHEREAS, it is the intent to ensure that maximum efficiency and savings are realized in the procurement of the annual technology maintenance agreements, the City Manager is authorized to approve such agreements as long as budget was previously appropriated by the District’s Board of Directors and approved by the City Attorney; and

WHEREAS, it is the intent to ensure that maximum efficiency and savings are realized in the procurement of the annual legal services agreements, the City Manager is authorized to approve such agreements as long as budget was previously

appropriated by the City Council and approved by the City Attorney; and

WHEREAS, the CSD may not hire in excess of the approved number of positions as indicated by the budget detail without the approval of the District's Board of Directors; and

WHEREAS, the Capital Improvement Plan (CIP) will be presented to District's Board of Directors for adoption prior to June 30, 2025, the Chief Financial Officer shall be authorized to consolidate the approved CIP with the approved and adopted Budget and make minor adjustments in order to finalize the adopted budget book for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final public distribution; and

WHEREAS, for certain contracts, agreements and commitments which have been previously approved by the City Council for appropriation in previous fiscal years, the City Manager shall be authorized to extend the termination and expiration dates of any such the contracts, agreements and commitments as long as there is no change to the dollar amount of the original Council approval, and

WHEREAS, certain ongoing maintenance and administrative services contracts, programs and commitments have been previously approved by the District's Board of Directors for appropriation in fiscal year 2024/25 and current adoption of fiscal year 2025/26 and 2026/27, the Chief Financial Officer shall be authorized to carry over such appropriation budgets for these items as approved by the City Manager for this two-year budget cycle; and

WHEREAS, certain capital projects, programs and commitments have been previously approved by the District's Board of Directors for appropriation in fiscal year 2024/25 and current adoption of fiscal year 2025/26 and 2026/27, the Chief Financial Officer shall be authorized to carry over such appropriation budgets for these items as approved by the City Manager for this two-year budget cycle.

NOW, THEREFORE, THE MORENO VALLEY COMMUNITY SERVICES DISTRICT OF THE CITY OF MORENO VALLEY, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

1. The Proposed Budget, as Exhibit A to this Resolution and as on file in the Office of the City Clerk is hereby approved and adopted as the Budget of the Moreno Valley Community Services District for the Fiscal Years 2025/26 – 2026/27.
2. The Fund Balance and Financial Reserves Policy, as Exhibit B to this Resolution is hereby approved and adopted.
3. The Procurement Administrative Procedure, as Exhibit C to this Resolution is hereby approved and adopted.

4. The District Position Summary, as Exhibit D to this Resolution is hereby approved and adopted.
5. The Career Positions Salary Schedule, as Exhibit E to this Resolution is hereby approved and adopted.
6. The Executive Team Salary Scale, as Exhibit F to this Resolution is hereby approved and adopted.
7. The City Benefit Contribution Levels, as Exhibit G to this Resolution is hereby approved and adopted.
8. The amounts of proposed expenditures, which include the uses of fund balance specified in the approved budget, are hereby appropriated for the various budget programs and units for said fiscal year.
9. Pursuant to Section 61047 of the California Government Code, compensation for the City Council acting in the capacity of the Directors of the Community Services District, shall be \$100 per meeting or for each day's service rendered as a Director, not to exceed six days or \$600 in any calendar month. In addition, the Directors shall be compensated for actual and necessary traveling and incidental expenses incurred while on official business.
10. Pursuant to Section 53901 of the California Government Code, by no later than August 29, 2025, the City Clerk shall file a copy of this Resolution with the Auditor/Controller of the County of Riverside.
11. Within fifteen (15) days after the adoption of this Resolution, the City Clerk shall certify to the adoption hereof and, as so certified, cause a copy to be posted in at least three (3) public places within the City.

APPROVED AND ADOPTED this 6th day of May, 2025.

Mayor of the City of Moreno Valley,
Acting in the capacity of President of the
Moreno Valley Community Services District

ATTEST:

City Clerk, acting in the capacity of
Secretary of the Moreno Valley
Community Services District

APPROVED AS TO FORM:

City Attorney, acting in the capacity
of General Counsel of the Moreno
Valley Community Services District

RESOLUTION JURAT

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE) ss.
CITY OF MORENO VALLEY)

I, M. Patricia Rodriguez, Secretary of the Moreno Valley Community Services District, Moreno Valley, California do hereby certify that Resolution No. CSD 2025-XX was duly and regularly adopted by the Board of Directors of the Moreno Valley Community Services District at a regular meeting held on the 6th day of May, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

(Boardmembers, Vice-President and President)

SECRETARY

(SEAL)

RESOLUTION NO. HA 2025-XX

A RESOLUTION OF THE MORENO VALLEY HOUSING
AUTHORITY OF THE CITY OF MORENO VALLEY,
CALIFORNIA, ADOPTING THE BUDGET FOR FISCAL
YEARS 2025/26 – 2026/27

WHEREAS, the City Manager has heretofore submitted to the Chairman and Commissioners of the Moreno Valley Housing Authority a Proposed Budget for the Authority for Fiscal Years 2025/26 – 2026/27, a copy of which, as may have been amended by the Housing Authority's Board of Directors, is on file in the Office of the City Clerk and is available for public inspection; and

WHEREAS, the said Proposed Budget contains estimates of the services, activities and projects comprising the budget, and contains expenditure requirements and the resources available to the Housing Authority; and

WHEREAS, the said Proposed Budget contains the estimates of uses of fund balance as required to stabilize the delivery of Housing Authority services; and

WHEREAS, the Chairman and Commissioners have made such revisions to the Proposed Budget as so desired; and

WHEREAS, the Proposed Budget, as herein approved, will enable the Housing Authority to make adequate financial plans and will ensure that Housing Authority officers can administer their respective functions in accordance with such plans; and

WHEREAS, the Housing Authority approves appropriations at the fund level, the City Manager may transfer appropriations between departments and within their respective funds, as long as those appropriations do not exceed their fund total unless approved by Housing Authority; and

WHEREAS, the City Manager may authorize submittal of grant applications and is also authorized to accept grant awards on behalf of the Housing Authority as further described in the Grants Administrative Procedure; and

WHEREAS, it is the intent to ensure that maximum efficiency and savings are realized in the procurement of the annual technology maintenance agreements, the City Manager is authorized to approve such agreements as long as budget was previously appropriated by the Housing Authority and approved by the City Attorney; and

WHEREAS, it is the intent to ensure that maximum efficiency and savings are realized in the procurement of the annual legal services agreements, the City Manager is authorized to approve such agreements as long as budget was previously appropriated by the Housing Authority and approved by the City Attorney; and

WHEREAS, the Housing Authority may not hire in excess of the approved number of positions as indicated by the budget detail without the approval of the Housing Authority; and

WHEREAS, the Capital Improvement Plan (CIP) will be presented to Housing Authority for adoption prior to June 30, 2025, the Chief Financial Officer shall be authorized to consolidate the approved CIP with the approved and adopted Budget and make minor adjustments in order to finalize the adopted budget book for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final public distribution; and

WHEREAS, for certain contracts, agreements and commitments which have been previously approved by the Housing Authority for appropriation in previous fiscal years, the City Manager shall be authorized to extend the termination and expiration dates of any such the contracts, agreements and commitments as long as there is no change to the dollar amount of the original Housing Authority approval, and

WHEREAS, certain ongoing maintenance and administrative services contracts, programs and commitments have been previously approved by the Housing Authority for appropriation in fiscal year 2024/25 and current adoption of fiscal year 2025/26 and 2026/27, the Chief Financial Officer shall be authorized to carry over such appropriation budgets for these items as approved by the City Manager for this two-year budget cycle; and

WHEREAS, certain capital projects, programs and commitments have been previously approved by the Housing Authority for appropriation in fiscal year 2024/25 and current adoption of fiscal year 2025/26 and 2026/27, the Chief Financial Officer shall be authorized to carry over such appropriation budgets for these items as approved by the City Manager for this two-year budget cycle.

NOW, THEREFORE, THE MORENO VALLEY HOUSING AUTHORITY, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

1. The Proposed Budget, as Exhibit A to this Resolution and as on file in the Office of the City Clerk is hereby approved and adopted as the Budget of the Moreno Valley Housing Authority for the Fiscal Years 2025/26 – 2026/27.
2. The Fund Balance and Financial Reserves Policy, as Exhibit B to this Resolution is hereby approved and adopted.
3. The Procurement Administrative Procedure, as Exhibit C to this Resolution is hereby approved and adopted.
4. The Housing Authority Position Summary, as Exhibit D to this Resolution is hereby approved and adopted.
5. The Career Positions Salary Schedule, as Exhibit E to this Resolution is

hereby approved and adopted.

6. The Executive Team Salary Scale, as Exhibit F to this Resolution is hereby approved and adopted.
7. The City Benefit Contribution Levels, as Exhibit G to this Resolution is hereby approved and adopted.
8. The amounts of proposed expenditures, which include the uses of fund balance specified in the approved budget, are hereby appropriated for the various budget programs and units for said fiscal year.
9. Pursuant to Section 53901 of the California Government Code, by no later than August 29, 2025, the City Clerk shall file a copy of this Resolution with the Auditor/Controller of the County of Riverside.
10. Within fifteen (15) days after the adoption of this Resolution, the City Clerk shall certify to the adoption hereof and, as so certified, cause a copy to be posted in at least three (3) public places within the City.

APPROVED AND ADOPTED this 6th day of May, 2025.

Mayor of the City of Moreno Valley,
Acting in the capacity of Chairman of the
Moreno Valley Housing Authority

ATTEST:

City Clerk, acting in the capacity of
Secretary of the Moreno Valley
Housing Authority

APPROVED AS TO FORM:

City Attorney, acting in the capacity
of General Counsel of the Moreno
Valley Housing Authority

RESOLUTION JURAT

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE) ss.
CITY OF MORENO VALLEY)

I, M. Patricia Rodriguez, Secretary of the Moreno Valley Housing Authority of the City of Moreno Valley, California, do hereby certify that Resolution No. HA 2025-XX was duly and regularly adopted by the Commissioners of the Moreno Valley Housing Authority at a regular meeting thereof held on the 6th day of May, 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

(Agency Members, Vice Chairman and Chairman)

SECRETARY

(SEAL)

RESOLUTION NO. SA 2025-XX

A RESOLUTION OF THE SUCCESSOR AGENCY TO THE
COMMUNITY REDEVELOPMENT AGENCY OF THE CITY
OF MORENO VALLEY OF THE CITY OF MORENO
VALLEY, CALIFORNIA, ADOPTING THE BUDGET FOR
FISCAL YEARS 2025/26 – 2026/27

WHEREAS, the City Manager has heretofore submitted to the Mayor and City Council of the City of Moreno Valley as Successor Agency to the Community Redevelopment Agency of the City of Moreno Valley a Proposed Budget for the Authority for Fiscal Years 2025/26 – 2026/27, a copy of which, as may have been amended by the Successor Agency, is on file in the Office of the City Clerk and is available for public inspection; and

WHEREAS, the said Proposed Budget contains estimates of the services, activities and projects comprising the budget, and contains expenditure requirements and the resources available to the Successor Agency; and

WHEREAS, the said Proposed Budget contains the estimates of uses of fund balance as required to stabilize the delivery of Successor Agency's services; and

WHEREAS, the Mayor and City Council of the City of Moreno Valley as Successor Agency to the Community Redevelopment Agency of the City of Moreno Valley have made such revisions to the Proposed Budget as so desired; and

WHEREAS, the Proposed Budget, as herein approved, will enable the Successor Agency to make adequate financial plans and will ensure that Successor Agency officers can administer their respective functions in accordance with such plans; and

WHEREAS, the Successor Agency approves appropriations at the fund level, the City Manager may transfer appropriations, between departments and within their respective funds, as long as those appropriations do not exceed their fund total unless approved by Successor Agency; and

WHEREAS, the City Manager may authorize submittal of grant applications and is also authorized to accept grant awards on behalf of the City as further described in the Grants Administrative Procedure; and

WHEREAS, it is the intent to ensure that maximum efficiency and savings are realized in the procurement of the annual technology maintenance agreements, the City Manager is authorized to approve such agreements as long as budget was previously appropriated by the Successor Agency and approved by the City Attorney; and

WHEREAS, it is the intent to ensure that maximum efficiency and savings are realized in the procurement of the annual legal services agreements, the City Manager

is authorized to approve such agreements as long as budget was previously appropriated by the Successor Agency and approved by the City Attorney; and

WHEREAS, the Successor Agency may not hire in excess of the approved number of positions as indicated by the budget detail without the approval of the Successor Agency; and

WHEREAS, the Capital Improvement Plan (CIP) will be presented to Successor Agency for adoption prior to June 30, 2025, the Chief Financial Officer shall be authorized to consolidate the approved CIP with the approved and adopted Budget and make minor adjustments in order to finalize the adopted budget book for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final public distribution; and

WHEREAS, for certain contracts, agreements and commitments which have been previously approved by the Successor Agency for appropriation in previous fiscal years, the City Manager shall be authorized to extend the termination and expiration dates of any such the contracts, agreements and commitments as long as there is no change to the dollar amount of the original Successor Agency approval, and

WHEREAS, certain ongoing maintenance and administrative services contracts, programs and commitments have been previously approved by the Successor Agency for appropriation in fiscal year 2024/25 and current adoption of fiscal year 2025/26 and 2026/27, the Chief Financial Officer shall be authorized to carry over such appropriation budgets for these items as approved by the City Manager for this two-year budget cycle; and

WHEREAS, certain capital projects, programs and commitments have been previously approved by the Successor Agency for appropriation in fiscal year 2024/25 and current adoption of fiscal year 2025/26 and 2026/27, the Chief Financial Officer shall be authorized to carry over such appropriation budgets for these items as approved by the City Manager for this two-year budget cycle.

NOW, THEREFORE, THE SUCCESSOR AGENCY TO THE COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF MORENO VALLEY OF THE CITY OF MORENO VALLEY, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

1. The Proposed Budget, as Exhibit A to this Resolution and as on file in the Office of the City Clerk is hereby approved and adopted as the Budget of the Successor Agency to the Community Redevelopment Agency of the City of Moreno Valley for the Fiscal Years 2025/26 – 2026/27.
2. The Fund Balance and Financial Reserves Policy, as Exhibit B to this Resolution is hereby approved and adopted.
3. The Procurement Administrative Procedure, as Exhibit C to this Resolution is hereby approved and adopted.

4. The City Position Summary, as Exhibit D to this Resolution is hereby approved and adopted.
5. The Career Positions Salary Schedule, as Exhibit E to this Resolution is hereby approved and adopted.
6. The Executive Team Salary Scale, as Exhibit F to this Resolution is hereby approved and adopted.
7. The City Benefit Contribution Levels, as Exhibit G to this Resolution is hereby approved and adopted.
8. The amounts of proposed expenditures, which include the uses of fund balance specified in the approved budget, are hereby appropriated for the various budget programs and units for said fiscal year.
9. Pursuant to Section 53901 of the California Government Code, by no later than August 29, 2025, the City Clerk shall file a copy of this Resolution with the Auditor/Controller of the County of Riverside.
10. Within fifteen (15) days after the adoption of this Resolution, the City Clerk shall certify to the adoption hereof and, as so certified, cause a copy to be posted in at least three (3) public places within the City.

APPROVED AND ADOPTED this 6th day of May, 2025.

Mayor of the City of Moreno Valley

ATTEST:

City Clerk

APPROVED AS TO FORM:

City Attorney

RESOLUTION JURAT

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE) ss.
CITY OF MORENO VALLEY)

I, M. Patricia Rodriguez, City Clerk of the City of Moreno Valley, California, do hereby certify that Resolution No. SA 2025-XX was duly and regularly adopted by the City Council of the City of Moreno Valley as Successor Agency to the Community Redevelopment Agency of the City of Moreno Valley at a regular meeting thereof held on the 6th day of May, 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

(Council Members, Mayor Pro Tem and Mayor)

SECRETARY

(SEAL)

RESOLUTION NO. MVCF 2025-XX

A RESOLUTION OF THE MORENO VALLEY COMMUNITY FOUNDATION OF THE CITY OF MORENO VALLEY OF THE CITY OF MORENO VALLEY, CALIFORNIA, ADOPTING THE BUDGET FOR FISCAL YEARS 2025/26 – 2026/27

WHEREAS, the City Manager has heretofore submitted to the Mayor and City Council of the City of Moreno Valley as the Board of Directors of the Moreno Valley Community Foundation a Proposed Budget for the Foundation for Fiscal Years 2025/26 – 2026/27, a copy of which, as may have been amended by the Board of Director's, is on file in the Office of the City Clerk and is available for public inspection; and

WHEREAS, the said Proposed Budget contains estimates of the services, activities and projects comprising the budget, and contains expenditure requirements and the resources available to the Foundation; and

WHEREAS, the said Proposed Budget contains the estimates of uses of fund balance as required to stabilize the delivery of Foundation's services; and

WHEREAS, the Mayor and City Council of the City of Moreno Valley as Board of Director's to the Moreno Valley Community Foundation have made such revisions to the Proposed Budget as so desired; and

WHEREAS, the Proposed Budget, as herein approved, will enable the Foundation to make adequate financial plans and will ensure that Foundation Directors can administer their respective functions in accordance with such plans; and

WHEREAS, the Foundation approves appropriations at the fund level, the City Manager may transfer appropriations between departments and within their respective funds, as long as those appropriations do not exceed their fund total unless approved by Foundation; and

WHEREAS, the City Manager may authorize submittal of grant applications and is also authorized to accept grant awards on behalf of the City as further described in the Grants Administrative Procedure; and

WHEREAS, it is the intent to ensure that maximum efficiency and savings are realized in the procurement of the annual technology maintenance agreements, the City Manager is authorized to approve such agreements as long as budget was previously appropriated by the Foundation and approved by the City Attorney; and

WHEREAS, it is the intent to ensure that maximum efficiency and savings are realized in the procurement of the annual legal services agreements, the City Manager is authorized to approve such agreements as long as budget was previously

appropriated by the Foundation and approved by the City Attorney; and

WHEREAS, the Foundation may not hire in excess of the approved number of positions as indicated by the budget detail without the approval of the Foundation; and

WHEREAS, the Capital Improvement Plan (CIP) will be presented to Foundation for adoption prior to June 30, 2025, the Chief Financial Officer shall be authorized to consolidate the approved CIP with the approved and adopted Budget and make minor adjustments in order to finalize the adopted budget book for the purpose of completing the Government Finance Officers Association and California Society of Municipal Finance Officers award program requirements and final public distribution; and

WHEREAS, for certain contracts, agreements and commitments which have been previously approved by the Foundation for appropriation in previous fiscal years, the City Manager shall be authorized to extend the termination and expiration dates of any such the contracts, agreements and commitments as long as there is no change to the dollar amount of the original Foundation approval, and

WHEREAS, certain ongoing maintenance and administrative services contracts, programs and commitments have been previously approved by the Foundation for appropriation in fiscal year 2024/25 and current adoption of fiscal year 2025/26 and 2026/27, the Chief Financial Officer shall be authorized to carry over such appropriation budgets for these items as approved by the City Manager for this two-year budget cycle; and

WHEREAS, certain capital projects, programs and commitments have been previously approved by the Foundation for appropriation in fiscal year 2024/25 and current adoption of fiscal year 2025/26 and 2026/27, the Chief Financial Officer shall be authorized to carry over such appropriation budgets for these items as approved by the City Manager for this two-year budget cycle.

NOW, THEREFORE, THE MORENO VALLEY COMMUNITY FOUNDATION OF THE CITY OF MORENO VALLEY, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

1. The Proposed Budget, as Exhibit A to this Resolution and as on file in the Office of the City Clerk is hereby approved and adopted as the Budget of the Moreno Valley Community Foundation of the City of Moreno Valley for the Fiscal Years 2025/26 – 2026/27.
2. The Fund Balance and Financial Reserves Policy, as Exhibit B to this Resolution is hereby approved and adopted.
3. The Procurement Administrative Procedure, as Exhibit C to this Resolution is hereby approved and adopted.
4. The City Position Summary, as Exhibit D to this Resolution is hereby approved and adopted.

5. The Career Positions Salary Schedule, as Exhibit E to this Resolution is hereby approved and adopted.
6. The Executive Team Salary Scale, as Exhibit F to this Resolution is hereby approved and adopted.
7. The City Benefit Contribution Levels, as Exhibit G to this Resolution is hereby approved and adopted.
8. The amounts of proposed expenditures, which include the uses of fund balance specified in the approved budget, are hereby appropriated for the various budget programs and units for said fiscal year.
9. Pursuant to Section 53901 of the California Government Code, by no later than August 29, 2025, the City Clerk shall file a copy of this Resolution with the Auditor/Controller of the County of Riverside.
10. Within fifteen (15) days after the adoption of this Resolution, the City Clerk shall certify to the adoption hereof and, as so certified, cause a copy to be posted in at least three (3) public places within the City.

APPROVED AND ADOPTED this 6th day of May, 2025.

Mayor of the City of Moreno Valley

ATTEST:

City Clerk

APPROVED AS TO FORM:

City Attorney

RESOLUTION JURAT

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE) ss.
CITY OF MORENO VALLEY)

I, M. Patricia Rodriguez, City Clerk of the City of Moreno Valley, California, do hereby certify that Resolution No. MVCF 2025-XX was duly and regularly adopted by the Board of Directors of the Moreno Valley Community Foundation at a regular meeting thereof held on the 6th day of May, 2025 by the following vote:

AYES:

NOES:

ABSENT:

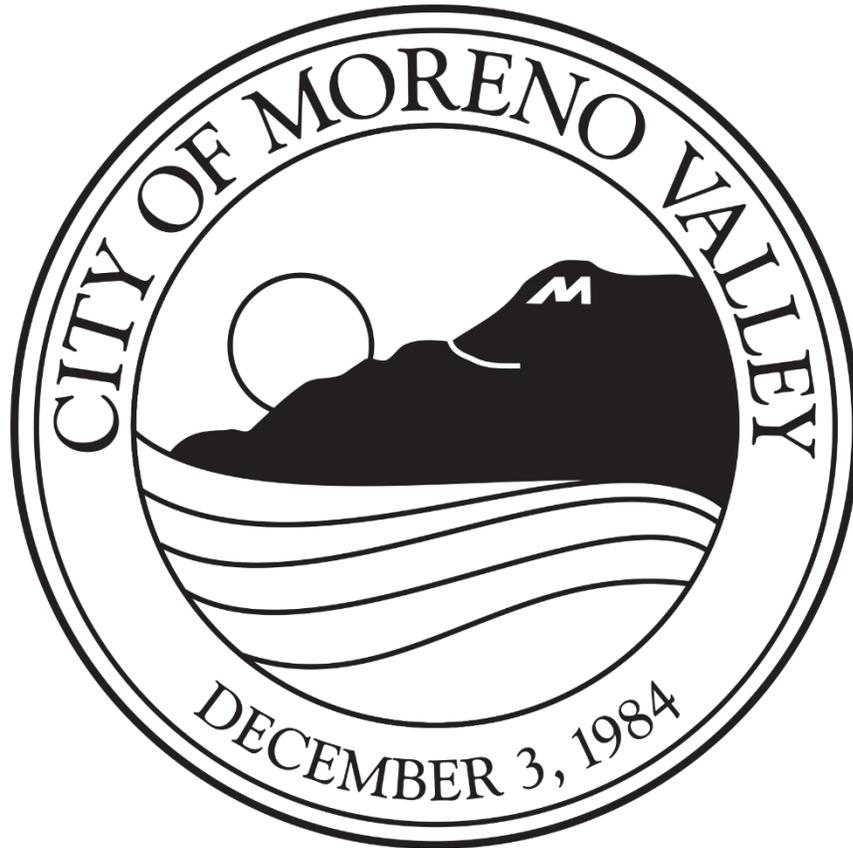
ABSTAIN:

(Council Members, Mayor Pro Tem and Mayor)

SECRETARY

(SEAL)

Introduction



User's Guide to the Budget

A local government budget is a plan to match existing resources with the needs of the community. The functions of local government stem from three levels of policy direction: federal, state and local. Within this intergovernmental system, local government is the workhorse of domestic policy. Local government has the responsibility to provide basic public services such as maintaining streets and roadways, providing traffic management systems, maintaining parks, providing community services, and providing public safety. Local government must also fulfill certain state and federal policy objectives such as transportation and environmental protection while implementing the expectations and values of its citizens. For local governments, the primary tool used to coordinate these requirements is the budget. The City of Moreno Valley's budget provides the residents with a plan for matching available resources to the services, goals, and objectives of the City's Strategic Plan, known as "Momentum MoVal", which was Proposed August 2016 and reviewed and reapproved by Council on March 7, 2023. This plan will continue to be the foundation of the budget for years to come.

The below guide is designed to assist readers in understanding the information provided in the Fiscal Years (FYs) 2025/26 - 2026/27 Proposed Budget, as well as how the document is organized. The budget document includes 15 chapters. The explanations below provide additional details for each of the sections.

1. Introduction

Provides a description of the City's budget development process, citywide organization chart, key contacts throughout the City, and budget awards (California Society of Municipal Finance Officers Excellence in Budgeting Award and Government Finance Officers Association Distinguished Budget Presentation Award).

2. City Manager's Budget Message

Overview of the budget including a summary of critical issues, City Council directed core services, and basic operations and strategic goals for the FYs 2025/26 - 2026/27 budget.

3. Revenue and Resource Estimates

General Fund revenue overview, description of revenue assumptions and methodology used to develop revenue estimates, revenue summary by category, and historical trends.

4. Personnel and Staffing

Overview of City's vision, mission, customer care standards and summary of funded personnel and staffing changes, as well as a list of full-time personnel by classification.

5. Budget Summary

Overview of Department operations, including citywide revenues and expenditures for all funds, as well as fund balance projections.

6. Departmental Chapters

Presents summary information on the City's operating departments:

- City Council
- City Manager
- City Attorney
- City Clerk
- Community Development
- Economic Development
- Financial & Management Services
- Fire
- Human Resources
- Parks & Community Services
- Police
- Public Works
- Non-Departmental

Department-wide summary information includes organizational charts, as well as a summary of staffing, revenues and expenditures.

7. General Fund

Overview of the City's General Fund, including fund descriptions, revenues and expenditures.

8. Special Funds

Overview of each of the City's Special Funds, including fund descriptions, revenues and expenditures.

Special Funds are classified into one of eight categories:

- Community Services District
- Successor Agency
- Housing Authority
- Special Revenue Funds
- Capital Projects Funds
- Enterprise Fund
- Internal Service Funds
- Debt Service Funds

9. Capital Improvement Program

Overview of the City's Capital Improvement Program (CIP), including Proposed revenues and expenditures.

10. Long Range Business Projections

Provides General Fund projections beyond the budget year's Proposed revenues and expenditures.

11. Momentum MoVal

Describes City Council's priorities established in the *Momentum MoVal* Strategic Plan, Proposed August 16, 2016, which was reviewed and reapproved by Council in March 2023, serves as the foundation for the City's budget to ensure the priorities established in the plan are met.

12. Financial Policies

Describes the City's financial objectives and outlines the City's financial management policies that guide the development and administration of the annual operating and capital budgets.

13. General Information and City Profile

Provides historical, demographic and statistical information on the City of Moreno Valley, including information on the City's population, educational facilities, and listing of the top property taxpayers, sales tax producers and employers in the City.

14. Glossary

Listing of acronyms and terms used throughout the budget document.

15. Appendices

Provides the City Council Resolutions for the adoption of the budget, CIP and appropriations (GANN) limit.

Budget Process Summary

The City of Moreno Valley operates on a fiscal year basis, starting July 1 and ending June 30. The budget is prepared by the Financial & Management Services Department under the supervision of the City Manager. The proposed budget is transmitted to the City Council in May for review, public input, deliberation and adoption prior to the beginning of each new fiscal year (July 1).

The budget process for the City of Moreno Valley generally begins in December each year with a kick-off meeting. The City Manager outlines the goals and directives for the development of the upcoming budget. Budget parameters are provided to the departments based on a preliminary revenue forecast and current economic conditions. The Financial & Management Services Department distributes the budget calendar, instructions, forms, and budget worksheets to the departments. The Financial & Management Services Department, along with the Public Works Department, coordinates the equipment and vehicle replacement requests. Public Works coordinates the capital improvement project requests.

After the departments have input their budget requests, the Financial & Management Services Department reviews, analyzes, compiles the data, and calculates the total expense budget requested, as well as refining revenue estimates for the upcoming fiscal year. The Budget Review Committee holds budget meetings to review departmental submittals. Subsequently, the City Manager provides direction to finalize the proposed budget and the Financial & Management Services Department prepares the proposed budget document reflecting the City Manager's direction. The City Manager submits the proposed budget to City Council and a public hearing is held. The City Council conducts budget study sessions and/or budget deliberations. City Council then adopts the budget prior to the beginning of the fiscal year.

The following provides a summary of some of the budget programs, concepts and activities which have occurred during the budget process:

December:	Internal City Budget Process Began
January:	Budget Kickoff Online Balancing Act (Budget Simulation Tool)
March:	City Clerk Department Presentation (Study Session) City Attorney Presentation (Study Session) Financial & Management Services Department Presentation (Study Session) Human Resources Department Presentation (Study Session) Parks & Community Services Department Presentation (Study Session)
April:	City Manager Department Presentation (Study Session) Community Development Department Presentation (Study Session) Economic Development Department Presentation (Study Session) Fire Department Presentation (Study Session) Police Department Presentation (Study Session) Public Works Department Presentation (Study Session) Finance Subcommittee (Updates) City Manager's Proposed Budget
May/June:	Operating Budget Adoption (Public Hearing) Capital Improvement Plan & Budget Adoption(Public Hearing)

After the budget is Proposed, the Financial & Management Services Department integrates the budgetary data into the City's financial system at the beginning of the fiscal year. Financial reports are available on-line to the departments to monitor budget performance throughout the year. Monthly and quarterly financial reports are also

prepared by the Financial & Management Services Department, analyzing budget-to-actual results. These reports are reviewed with the City Manager and executive staff; then distributed to departmental management.

Quarterly Budget and CIP Reviews are presented to the City Council to review budget-to-actual results for both revenues and expenditures. Appropriation adjustments requested by departments are also considered during the Quarterly Budget and CIP Reviews.

Budget Amendments: Supplemental appropriations requested during the fiscal year, when necessitating the use of reserves/fund balance, require approval by the City Council. Supplemental appropriations requested during the fiscal year with offsetting revenues and budget adjustments between funds and departments are approved by the City Manager throughout the fiscal year.

Basis of Accounting and Budget: Basis of Accounting refers to the timing of revenue and expenditure recognition for budgeting and financial reporting. The City's financial statements and accounting records are maintained in accordance with the recommendations of the Governmental Accounting Standards Board (GASB). Government-wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the providers have been met. Budget development and budget adjustments utilize these same revenue and expenditure recognition timing policies and practices. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

A carefully designed system of internal accounting controls is in operation at all times. These controls are designed to provide reasonable, but not absolute, assurances that safeguard assets against loss from unauthorized use or disposition and to ensure the reliability of financial records used in the preparation of financial statements. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefit. The evaluation of costs and benefits likely to be derived require estimates and judgments by management. An independent, certified public accounting firm reviews the City's financial accounting processes, practices and records annually.

Budgetary Data: Annual budgets are legally proposed for all funds on a basis consistent with generally accepted accounting principles.

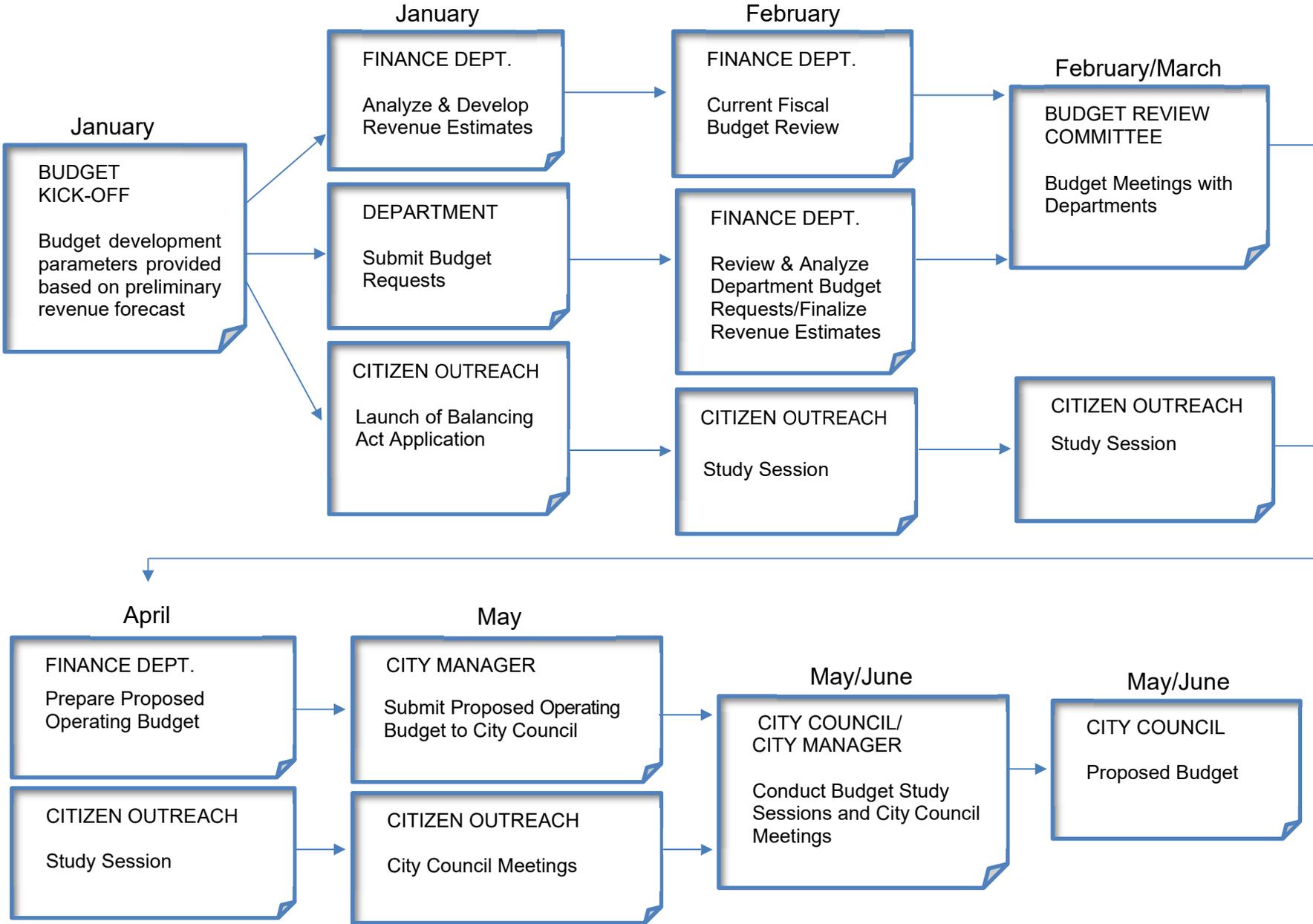
Operations Budget: The operations budget, or General Fund budget, is the City's annual fiscal blueprint. The operations budget is a guide for the receipt and disbursement of funds used to provide daily, routine public services to the community. The operations budget outlines the many municipal services, programs and projects provided by the City during the fiscal year. It also identifies specific General Fund revenue estimates and expenditures necessary to implement services to the community.

Special Funds Budget: Special Funds are used to account for revenues and expenditures that are restricted by law or set aside for a special purpose. Each fund can be classified into one of eight categories: Community Services District, Successor Agency, Housing Authority, Special Revenue Funds, Capital Projects Funds, Enterprise Funds, Internal Service Funds, and Debt Service Funds.

Capital Improvement Program Budget: The CIP budget details the acquisition, construction or rehabilitation of major capital facilities and infrastructure. The CIP budget is used to account for the receipt and disbursement of funds for specific CIP projects. For many projects, revenue resources and expenditures may extend over several years.

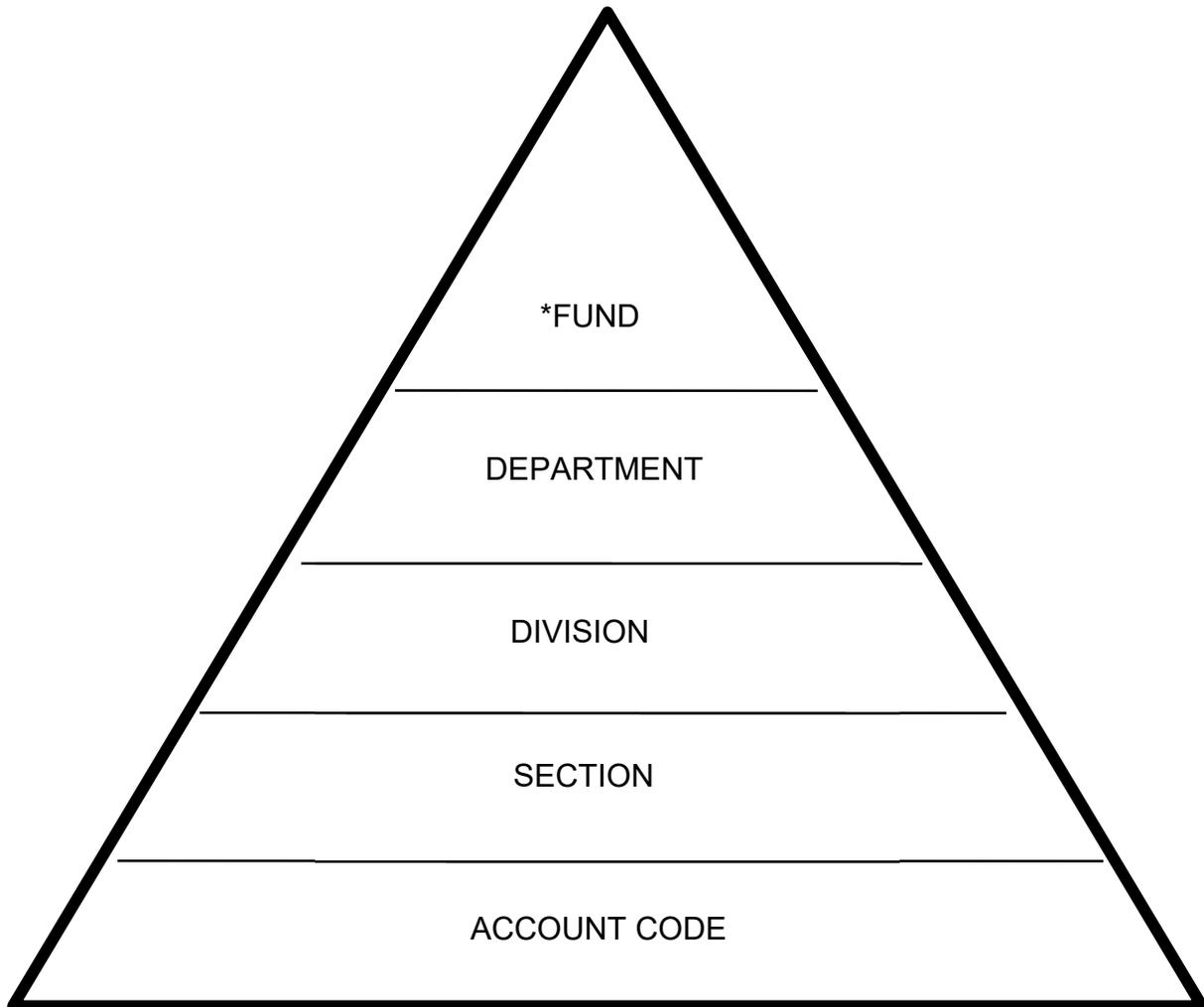
The following Flow chart depicts the City's standard annual budget process.

City of Moreno Valley - Budget Process Flow Chart



Financial Structure

The following provides the City of Moreno Valley Financial Structure.



*Council adopts the Citywide Budget at the FUND Level.

The City of Moreno Valley's financial system is organized around a structure that is commonly found in most public agencies, as described below.

FUND: Each Fund represents a self-balancing group of accounts and a balance sheet that allows for the proper segregation of the City's financial resources.

For example, the General Fund accounting structure accumulates and tracks funds collected for the purpose of providing services that fulfill the general government role of the City. These services include essential public safety functions of Police, Fire, Community Development, Public Works and Animal Control, as well as the central administration functions of the City Council's office, City Manager's office, City Attorney's office, City Clerk's office, Human Resources Department, and portions of the Financial & Management Services Department.

DEPARTMENT: The functions carried out by the City are organized by Department. The leadership and staff assigned to each department are charged with carrying out these assigned functions.

The City's Departments/Offices are listed below:

- City Council's Office
- City Manager's Office
- City Attorney's Office
- City Clerk's Office
- Community Development Department
- Economic Development Department
- Financial & Management Services Department
- Fire Department
- Human Resources Department
- Parks & Community Services Department
- Police Department
- Public Works Department

DIVISION: In certain instances, functions carried out by a particular department are numerous and diverse. In these instances, leadership within a department is further organized by Divisions as reflected in the City's organization chart.

SECTION: The Section is used within the City's financial system to identify a division or program area within a department. A department can have one or more cost centers assigned to it in order to capture costs for each separate function.

ACCOUNT CODE: The basic unit of the City's financial system is the account code. Its purpose is to provide a means of separating each type of cost from another.

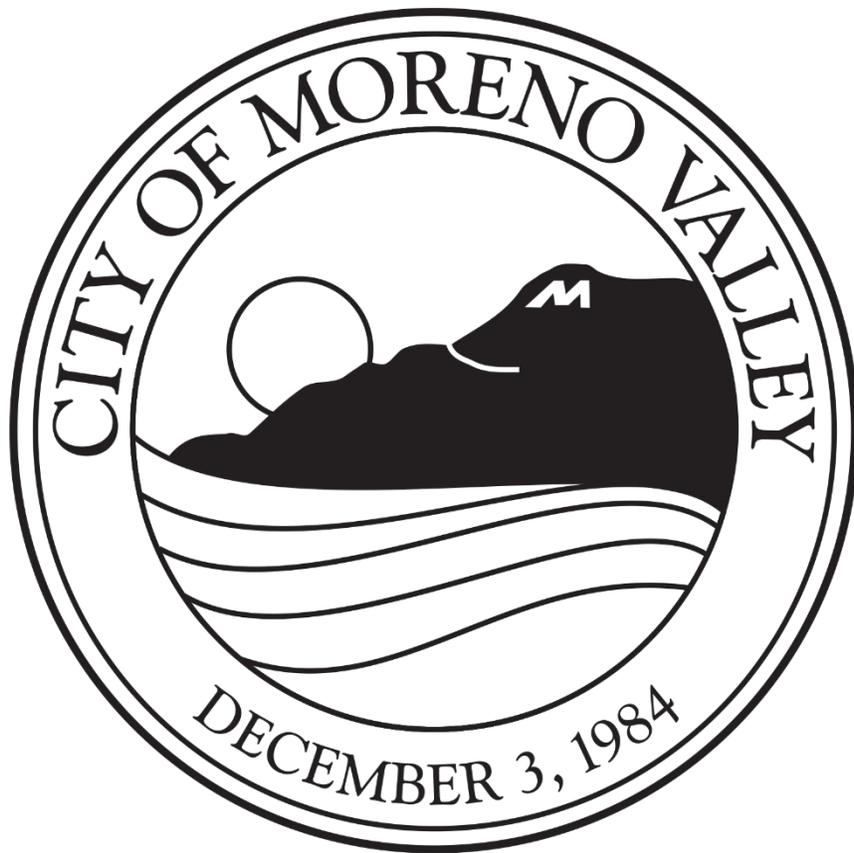
The City of Moreno Valley maintains this type of formal structure to maintain accountability over the assets and other financial resources for which it has control.

Budget Development Guidelines

The following guidelines have been approved by the City Council and should be utilized for development of the FYs 2025/26 - 2026/27 budgets:

- A primary goal of the process is to maintain a balanced fund.
- Departments will submit budgets that reflect existing service levels with minimal changes in staffing or service levels from FY 2024/25.
- Continue to examine new costs savings and potential efficiencies.
- Any proposed changes to operations or budgets should be justified through the City's strategic plan, "Momentum MoVal".
- Personnel budgets will be based on compensation levels, as negotiated with the employee organizations.
- Where possible, a general inflation factor will not be applied to contractual services or maintenance/operations line items; if multi-year contracts are in place that provide for inflationary adjustments, departments will make every effort to renegotiate these contracts to maintain expenditures at their current levels.
- Following review by the Budget Review Committee, the City Manager will submit a Proposed Budget reflecting the above guidelines. Based on the current budget analysis, the General Fund Budget will be structurally balanced for FYs 2025/26 - 2026/27.

City Manager's Budget Message



TO: HONORABLE MAYOR, MAYOR PRO TEM, MEMBERS OF THE CITY COUNCIL AND RESIDENTS OF MORENO VALLEY

FROM: BRIAN MOHAN, CITY MANAGER

INTRODUCTION

It is my privilege to present the Proposed City of Moreno Valley Budget for Fiscal Years (FYs) 2025/26 – 2026/27. Our City is proud of its award-winning budget and financial management, which has led to recognition as one of the most fiscally fit cities of its size in the nation, both in good and challenging times. Our conservative, responsible fiscal safeguards ensure that resources are directed to meet Council priorities maintaining quality of life throughout our community and living within our means. The Adopted Budget is fully balanced for the 14th consecutive year while providing services to residents and businesses. As the economic engine of Inland Southern California, Moreno Valley is home to a thriving business community.

The budget serves as the foundation for the City's continued success in ensuring sound fiscal stewardship while delivering service levels in keeping with the City Council's priorities established in the *Momentum MoVal* Strategic Plan. The budget as adopted for Fiscal Years 2025/26 and 2026/27 remains balanced despite the impact of historic State takeaways of local funds and unfunded mandates, as well as increased County costs. The 2025/26 General Fund spending plan comprises revenues totaling \$203.8 million and expenditures totaling \$203.8 million. The overall FY 2025/26 City Budget (all funds) exceeds \$380 million.

The spending plan meets the City Council's directive to live within our means while maintaining services, managing resources effectively, adhering to strong financial practices and preserving budgetary flexibility to meet emerging needs.

Due to careful and prudent planning, Moreno Valley's fiscal position remains strong; however, service needs remain, and moderating revenues are projected to be outpaced by increasing operational costs, primarily in the public safety area. Public safety contract cost for Police and Fire, provided by the County, is expected to grow \$4 million annually to maintain the current level of service. As the City continues to grow in population, the need for and cost to maintain basic infrastructure and operations will continue to grow. The City's tradition of sound fiscal management has allowed us to manage through tough times and provides us with a strong foundation, even as current and projected future needs remain. This budget cycle represents a turning point as we focus on strategies to keep us on firm fiscal footing and prepare to lay the groundwork for a bright and sustainable fiscal future.

Moreno Valley prides itself on being a safe, well-maintained community where we can live, do business, or raise a family. Recent state and national changes mean our City must continue to work to maintain our financial stability and community quality of life, no matter what happens with state and federal policies that potentially affect the funding Moreno Valley and other California cities receive. However, the continued State takeaways and cost increases at the County level are beginning to impact the City's ability to provide the services and programs at the levels our residents expect and deserve, which can only be funded by continued economic development growth as the city does have roughly thirty-five percent of development available.

The City prides itself in being responsive, as well as responsible, stewards of the taxpayer dollar. In past years, the City conducted a series of community surveys, which asked the public about a range of issues, including satisfaction with some of the services we provide and issues of concern to the public. Many of the public's past responses were utilized to create the City's strategic priorities and commitments. Some of the priorities identified by the community in those surveys included:

- Public Safety
- Pavement & Roads
- Maintaining safe and clean streets and parks
- Youth programs (e.g. Afterschool programs, sports programs, libraries)
- Addressing Homelessness

On November 5, 2024, residents of Moreno Valley passed Measure U - Moreno Valley Essential Services Reauthorization Measure. The ballot language is below for reference and was used as the priorities for this new funding source:

To maintain critical Moreno Valley services, including 911 response times, robbery/burglary prevention, neighborhood police patrols/fire service levels; address homelessness; repair streets/potholes; keep public areas safe/clean; help retain businesses; and for general government use, shall the measure establishing a locally-controlled 1¢ transaction and use (sales) tax, first enacted by local voters in 2021, generating approximately \$30,000,000 annually until ended by voters, with audits/spending disclosure, be adopted?

In preparation for this budget cycle, the city has utilized prior feedback and again asked the community to provide their input on service priorities. Additionally, the City has provided an interactive budget presentation for the public utilizing Balancing Act, through an online budget simulation tool. Preparation of the budget this year required careful consideration and a balancing of the community's survey results and community feedback during the budget process along with the City's strategic priorities and commitments. Each department evaluated efficiencies and reviewed costs to ensure its budget aligns

with City Council's strategic priorities and goals. The result is a budget that allocates existing resources and includes additions to funding only where necessary to maintain service levels in a responsible manner.

Despite rising costs, the Budget fully funds anticipated expenditures without reducing core service levels this budget cycle. The Budget allows the City to continue to provide the community with the service it expects. Understanding our fiscal challenges will continue to lead the City toward a long-term budgetary solution to address State takeaways and County increases.

COMMUNITY VALUES

Moreno Valley is home to more than 211,029 people who value the City's safety, educational opportunities, business friendliness, cultural diversity, and family-focused environment. Safe neighborhoods, parks, libraries, programs for children and seniors, and well-maintained roads all contribute to the quality of life that makes our community strong.

The City provides a wide range of exceptional municipal services and amenities to its residents including public safety, infrastructure maintenance, partnerships with public schools and financial support to local college students. The City is committed to maintaining 911 emergency response times while enhancing community policing and investment in community enhancement, community beautification, disaster preparedness along with drug and gang prevention programs that keep our children safe. Despite looming increases in costs for County-provided services, the City is working diligently to maintain and enhance safety services for this and future budgets.

Education is a priority in Moreno Valley and its two award winning school districts. In addition to excellent primary schools, Moreno Valley's residents have access to a number of highly-regarded institutions of higher learning, including the Moreno Valley College, Cal Baptist University, University of California Riverside, and a number of satellite campuses for other regional universities. As parents return to in-person work and children to school, supervised after-school programs become even more necessary. Studies show that between 3 p.m. and 6 p.m. – the hours after school ends and before parents typically return home from work – children without an after-school activity are three times more likely to get into trouble. This spending plan maintains supervised park, recreation and library programs that are essential to keeping kids focused on productive activities. In FY 2025/26, the Budget dedicates direct and indirect funding along with staff hours to support the Moreno Valley's schools through the following programs:

- Host Mayor's Apprenticeship Program Promoting Employment Development (MAPPED)
- Continue Summer at City Hall program - Val Verde USD

- Partner with Moreno Valley USD for the Accelerating Success Through Employment, Responsibility, Inspiration, Skills, and Knowledge (ASTERISK) internship program
- Fund MoVaLearns Program
- Fund tuition assistance through Moreno Valley College's Promise Initiative
- Provide \$1 million for Crossing Guards
- Deliver Child Care program services (\$1 million)
- Direct portions of Community Development Block Grants toward youth services

Budget Highlights

In addition to maintaining our budgetary discipline, FY 2025/26 - 2026/27 budget advances the key initiatives in "Momentum MoVal" and **continues to "rollover" the previously Council approved investments/commitments in the six strategic priorities that encompass the strategic plan** identified below. It also includes additional investments in these priorities while still achieving the primary goal of a structurally balanced General Fund budget:

Public Safety

- Add eight sworn police officers (four (4) each FY) bringing the total sworn officers to 174, which is still below the number of sworn officers in 2010, which was 186. The unmandated national officer to resident ratio standard is 1 officer to every 1,000 residents, which means Moreno Valley should be at 209 officers. With the additional investments our new officer to resident ratio will be 83.3%
- Add an additional Fire Medic Squad Team since 76.5% of calls for service are medical emergencies, non-fire related calls (Vehicle and six (6) additional personnel)
- Maintain the additional investment in Public Safety (Council approved 05/2022)
 - a. Twelve (12) Officers added incrementally over the course of FY 2022/23 – FY 2024/25 (Four (4) Patrol Officers added each FY)
 - b. One (1) Office Assistant III
- Maintain the additional investment in Public Safety (Council approved 02/2022)
 - a. Fire Medic Squad Team (Vehicle and six (6) additional personnel)
 - b. Police Motors & Officers (3)
 - c. Police Clinical Behavioral Assessment Team (1)
 - d. Community Enhancement Program expansion (1)
 - e. Park Ranger Program Expansion
- Maintain the number of fire engines in service
- Maintain citywide camera system
- Drone Program expansion

- Provide additional public safety services funded through commercial cannabis activities
- Measure U anticipated funding plan determined by an analysis of the actual receipts received to ensure ultra-conservative plan can be fully funded:
 - a. Up to an additional 18 deputies
 - b. Up to an additional 6 motorcycles
 - c. Up to an additional 6 Community Service Officers
 - d. Implement First Responder Program
 - e. Up to an additional 4 Fire Patrol (similar to medic squads, but capable of carrying water as well)
 - f. Up to an additional 24 Paramedic/Fire Fighters
 - g. Additional traffic engineers, crossing guards, building & safety, and animal services personnel
 - h. Two dedicated homeless coordinators'
 - i. Possible Public Safety Campus bond to build a new facility on the east end of the city

Infrastructure

- Over \$153.9 million programed over the next two years to fund and maintain infrastructure
- Approximately \$5.0 million allocated toward annual pavement rehabilitation
- Capital Improvement Projects (CIP) – over \$82.9 million of improvements including estimated project carryover (presented to Council for adoption in June 2025)
- Complete Pavement Rehabilitation Program (10 years of Design/Repavement)
- Complete Fleet replacement purchases
- Maintain existing facilities

Quality of Life

- Maintain the additional investment in Beautification & Quality of Life (Council approved 02/2022)
 - a. Public Works Maintenance Team Expansion (11)
 - b. Park Maintenance Team Expansion (9)
- Beautify MoVal program
- CLiC – Community Learning & Internet Connectivity
 - a. Expand our WiFi Garden locations
- Expand Homeless to Work & Homeless Assistance programs
- Continue MoVal Emergency Shelter/Rapid Rehousing program
- Continued Landscape, Lighting and Maintenance support
- Laserfiche software upgrade for public records (Approved prior FY)

- Hire MoVal programs
- Critical home repair and clean up through CDBG funding
- Continue utilizing the Amphitheatre for concerts and events

Youth Programs

- 500 programs provided annually and advertised in the Soaring Guides
- Maintenance of 675.77 acres of parkland and trails
- Mayor's apprentice program (MAPPED)
- Summer at City Hall - Val Verde USD
- ASTERISK internship program – Moreno Valley USD
- Promise Initiative - Moreno Valley College
- \$1 million for Crossing Guards
- \$1 million Child Care program (year-round licensed childcare serving 142 children at five elementary school sites)
- Portions of Community Development Block Grants focused on youth services

Library

- Pursue design phase of main library renovation (ADA improvements)
- Increase broadband connections to better serve customers (WiFi and mobile hotspots)
- Provide access to emerging technologies at the libraries (STEAM-based literacy, career advancement, and personal enrichment)

Economic Development

- Maintain City's Economic Development Team efforts to attract, retain and grow businesses
- Continued marketing and outreach efforts
- Funding to the Business & Employment Resource Center (BERC), which is designated as an America's Job Center of California
- Economic and Community Development staff support

ECONOMIC ENVIRONMENT

Moreno Valley continues to set the pace for regional economic growth. Leading economic indicators (employment, consumer confidence, housing starts and new hotels) attest to the City's economic development success. Home prices are continuing to rise and demand for housing is strong. Hotel occupancy is at an all-time high. The job market

is also thriving with Moreno Valley's highest employment rates in more than a decade. The stage is set for continued, robust economic expansion throughout the City.

Revenue projections in the budget are based on solid economic data and detailed internal analyses. New construction is evident in the residential and non-residential markets and will bolster the City's largest revenue source, property tax. While the addition of new residents and businesses will increase the need for additional infrastructure and services to maintain the quality of life our residents expect and deserve, and the increase in costs for existing services from the County continues to strain our budget, expected revenues will address some of the additional need. Property tax, the City's largest source of revenue is expected to grow by more than 8 percent as the City's assessed valuation grows. Sales tax, the City's second largest source of revenue, is anticipated to continue growing 3% over the next two fiscal years. The Utility Users Tax is the City's third largest revenue source and will continue to be a stable revenue source, as it has been through various economic cycles. The Transient Occupancy Tax (TOT) is projected to increase sharply with the completion of multiple new hotels. Together, property tax, sales tax, utility users tax and hotel tax account for more than 85% of the City's General Fund operating revenues.

The FY 2025/26 General Fund budget is balanced with \$203.8 million in revenues and \$203.8 million in expenditures. For FY 2026/27, the revenues and expenses are increased to \$212.8 million and \$212.8 million, respectively. Included in the budget are multiple investments in economic development, public safety, infrastructure, and community services.

All staffing resources are directed to meet community values and priorities while fulfilling customer care promises embodied in our "Service That Soars" initiative.

Population growth increases service demand, particularly in the areas of public safety and community services, while the increase in costs from the County for current safety services provides additional strain on the budget. Fast response times to 911 calls are critical to saving lives. Our City's firefighters and paramedics will continue to save lives. Increases in Police and Fire services along with the allocations of safety personnel resources are not based on arbitrary formulas or ratios, but on a careful determination of geographically based needs to

ensure swift response times. The City's growth is also addressed through the City's strategic use of contract staff, enabling the organization to maintain a lean and flexible workforce, even in the face of increasing County public safety costs.

STRATEGIC PRIORITIES

In August 2016, the City Council adopted the City's first strategic plan, *Momentum MoVal*. The plan outlines the City Council's strategic vision for Moreno Valley's evolution as a

premier community where residents and businesses will continue to thrive. As a dynamic and forward-leaning endeavor, *Momentum MoVal* identified the City's top priorities for the next three to five years while allowing the Council to adjust priorities as needed to address emerging issues. On March 7, 2023, Council directed staff to continue the use of Momentum MoVal as the City's Strategic Plan. It is a living document with a laser focus on achieving the aspirations of our diverse community.

Momentum MoVal is built around six top priorities, informed by community input, toward which collective efforts will be focused. The plan features detailed objectives and specific initiatives to achieve the Council's priorities, which can be found on the following pages. These components serve as the primary Work Plan for efforts by all City employees to fulfill the direction given by the Council. Customer Care standards, which have been incorporated into all aspects of daily service delivery to residents and businesses, will continue to guide staff's approach and manner in fulfilling the Council's strategic vision.

Momentum MoVal is visionary while remaining mindful that our community expects its City government to function at peak efficiency. In developing priorities, objectives and initiatives, the City's financial capabilities have been fully considered. The annual operating and capital improvement budgets reflect the City Council's policy direction as outlined in this strategic document.



STRATEGIC PLAN PRIORITIES

ECONOMIC DEVELOPMENT

Meet the current and emerging needs of Moreno Valley by expanding the local economy through:

- new business opportunities;
- job creation;
- strategic partnerships; and
- workforce development.

Provide proactive business attraction, small business development, and business support services that grow the City's economic base to enhance the quality of life for Moreno Valley residents.

PUBLIC SAFETY

Provide effective public safety services to enhance the Quality of Life for Moreno Valley families and to attract businesses to our community. Public safety priorities focus on:

- reducing crime through traditional & innovative policing methods,
- preparing our community for emergencies;
- protecting life and property; and
- exploring cost effective solutions.

LIBRARY

Deliver library services that empower our residents through open access to knowledge, employing both traditional and contemporary methods at a level that is appropriate for a diverse community of over 200,000 citizens.

INFRASTRUCTURE

Manage and maximize Moreno Valley's public infrastructure to ensure an excellent quality of life, develop and implement innovative, cost effective infrastructure maintenance programs, public facilities management strategies, and capital improvement programming and project delivery.

BEAUTIFICATION, COMMUNITY ENGAGEMENT, AND QUALITY OF LIFE

Promote an active and engaged community where we work together to beautify our shared environment, care for each other, and enjoy access to cultural and recreational amenities that support a high quality of life for all of our residents as envisioned and articulated throughout the City's adopted General Plan.

YOUTH PROGRAMS

Improve the lives and futures of our City's youth by expanding healthy lifestyle choices and learning opportunities. Build systems that continually and effectively assess the conditions affecting families in Moreno Valley, and develop context appropriate strategies responsive to those needs that build on community strengths.



CORE GOALS

The City's core goals and the foundation for the services provided consist of:

Public Safety. Provide a safe and secure environment for people and property in the community, control the number and severity of fire and hazardous material incidents, and provide protection for citizens who live, work and visit the City of Moreno Valley.

Advocacy. Develop cooperative intergovernmental relationships and be a forceful advocate of City policies, objectives, and goals to appropriate external governments, agencies and corporations.

Revenue Diversification and Preservation. Develop a variety of City revenue sources and policies to create a stable revenue base and fiscal policies to support essential City services, regardless of economic climate.

Public Facilities and Capital Projects. Ensure that needed public facilities, roadway improvements, and other infrastructure improvements are constructed and maintained.

Positive Environment. Create a positive environment for the development of Moreno Valley's future.

Community Image, Neighborhood Pride and Cleanliness. Promote a sense of community pride and foster an excellent image about our City by developing and executing programs which will result in quality development, enhanced neighborhood preservation efforts, including home rehabilitation and neighborhood restoration.

These goals are met through the services provided through the City's Departments, which are further detailed in their sections of this budget:

- City Council
- City Manager
- City Attorney
- City Clerk
- Community Development
- Economic Development
- Financial & Management Services
- Fire
- Human Resources
- Parks & Community Services
- Police
- Public Works

BUDGET HIGHLIGHTS

The budget includes all component units of the City, including the General Fund, Community Services District, Housing Authority, Successor Agency and Moreno Valley Community Foundation. Balancing the budget requires each Department's careful evaluation and discipline. Revenues are based on the most current economic indicators available while expenditures reflect our constant efforts to achieve efficiencies. Contingencies traditionally built into budgets as a means of accounting for unexpected needs have been reduced to the most basic level. As a result, the City's adopted operating budget is lean.

The budget includes capital improvement project expenditures; the details of these projects are compiled and fully described in a separately issued Capital Improvement Plan (CIP). The CIP is a multi-year plan that identifies and prioritizes funding for future capital improvements such as land acquisitions, buildings and infrastructure. In most cases, capital projects are funded by sources other than the General Fund and restricted revenues or grants must be spent on the specific purpose for which they are collected. With the completion or acceptance of all capital projects, the City's General Fund must account for future operating costs including cost for maintenance and future replacement needs.

Throughout the two-year budget period, the City Council will remain apprised of the City's financial condition through the process of Quarterly Budget and CIP Reviews. This ongoing process ensures a forum to review expenditure and revenue trends. Additionally, any significant variances in projected revenue or unanticipated expenditures will be shared with the City Council should they occur.

FYs 2025/26 and 2026/27 BUDGET EXPENDITURE SUMMARY

The following table contains a summary of the expenditures as adopted in the two-year budget. The totals represent each major fund type and component unit of the City.

Fund/Component Unit	FY 2025/26 Proposed Budget	FY 2026/27 Proposed Budget
General Fund	\$ 203,766,791	\$ 212,809,086
Community Services District (CSD)	29,169,773	29,315,903
Successor Agency	3,586,544	4,208,641
Housing Fund	266,750	266,750
Special Revenue Funds	26,663,713	26,481,817
Capital Projects Funds	250,000	250,000
Enterprise Funds	62,914,796	57,251,768
Internal Service Funds	20,699,221	21,214,449
Debt Service Funds	3,549,303	3,539,037
Total Budget	\$ 350,866,891	\$ 355,337,451

The majority of the budget summary will focus on the General Fund, as it supports all basic services provided to City residents. Highlights for other key component funds will be discussed at a summary level as well.

GENERAL FUND**General Fund Revenue for FY 2025/26 and FY 2026/27**

The General Fund is comprised of several revenue types. However, the five main sources account for over 82% of the total. These include property tax, sales tax, utility users tax, charges for services and franchise fees. Each of these is impacted by different economic activity cycles and pressures.

Fund/Component Unit	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	FY 2026/27 Proposed Budget
Taxes:			
Property Tax	\$ 22,136,000	\$ 36,000,000	\$ 36,750,000
Property Tax in-lieu	30,201,630	34,321,793	37,753,973
Utility Users Tax	18,000,000	20,000,000	22,000,000
Sales Tax	37,750,000	60,546,078	60,588,067
Franchise Fees	8,100,000	8,900,000	9,900,000
Business Gross Receipts	6,300,000	6,300,000	6,300,000
Transient Occupancy Tax	4,700,000	5,900,000	7,100,000
Other Taxes	900,000	900,000	900,000
Charges for Services	14,562,973	15,699,054	16,312,377
Use of Money & Property	4,725,100	7,533,000	7,536,450
Licenses & Permits	5,639,454	6,552,550	6,553,150
Fines & Forfeitures	499,500	544,500	544,500
Intergovernmental	759,526	390,000	390,000
Transfers In	5,880,514	18,816	19,569
Miscellaneous	346,500	168,000	168,000
Total Revenue Budget	\$ 160,501,197	\$ 203,773,791	\$ 212,816,086

Revenues of \$203.8 million are projected for FY 2025/26, which is an increase of 27% compared to FY 2024/25. Significant measures continue to be undertaken to maintain reserves and to focus on attempting to generate new development and related increases in revenue, as well as controlling expenditure growth.

General Fund Expenditure for FY 2025/26 and FY 2026/27

As set forth in the *Momentum MoVal* strategic plan, the City is focused on enhancing services, encouraging economic development, and completing critical re-investments into the community through infrastructure and quality of life projects. The General Fund is projecting expenditures of \$203.8 million and \$212.8 million for the two fiscal years, which maintains a balanced budget.

	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	FY 2026/27 Proposed Budget
Department			
City Council	\$ 1,052,419	\$ 1,154,214	\$ 1,163,691
City Clerk	1,346,055	1,273,302	1,280,456
City Attorney	1,094,769	2,083,694	2,083,694
City Manager	2,992,343	4,255,770	4,291,513
Community Development	16,129,210	16,897,291	17,037,135
Economic Development	2,589,931	3,491,219	3,586,009
Human Resources	2,288,331	3,743,355	3,789,373
Financial & Management Services	16,000,749	18,187,491	18,477,980
Public Works	19,524,058	18,510,755	18,083,753
Non-Departmental	3,038,060	6,126,208	3,813,421
Non-Public Safety Subtotal	<u>\$ 66,055,925</u>	<u>\$ 75,723,299</u>	<u>\$ 73,607,025</u>
Public Safety			
Police	64,826,280	86,874,769	97,240,734
Fire	30,262,275	41,168,723	41,961,327
Public Safety Subtotal	<u>\$ 95,088,555</u>	<u>\$ 128,043,492</u>	<u>\$ 139,202,061</u>
Operating Budget	\$ 161,144,480	\$ 203,766,791	\$ 212,809,086

OTHER KEY FUNDS

The following summaries describe other major funds in the City.

Moreno Valley Community Services District

The Moreno Valley Community Services District (CSD) was formed by voters in 1984 to collect fees and certain taxes to provide an array of services including parks, recreation and community services, streetlights, landscaping and ongoing maintenance. The CSD provides these services through separate “zones” and financing districts which define the services that are provided.

	FY 2024/25	FY 2025/26	FY 2026/27
	Amended Budget	Proposed Budget	Proposed Budget
Revenues			
Property Tax	\$ 6,045,278	\$ 6,694,252	\$ 6,713,952
Other Taxes	7,738,149	7,741,645	7,741,645
Charges for Services	6,535,941	6,954,834	7,137,015
Use of Money & Property	1,164,220	1,292,001	1,328,606
Fines & Forfeitures	24,897	3,500	3,500
Miscellaneous	1,200	16,180	16,413
Intergovernmental	-	-	-
Transfers In	1,515,881	2,301,203	2,308,636
Total Revenues	\$ 23,025,566	\$ 25,003,615	\$ 25,249,767
Expenditures			
5010 LIBRARY SERVICES	3,283,990	4,530,031	4,424,222
5011 ZONE A PARKS	15,143,823	13,296,555	13,347,511
5012 LMD 2014-01 LIGHTING MAINT DIST	1,498,648	1,588,549	1,658,819
5013 ZONE E EXTENSIVE LANDSCAPE	400,490	699,906	654,536
	3,316,825	3,437,472	3,633,011
5016 CFD 2021-01 Parks Fac Maint	525,500	550,500	550,500
5110 ZONE C ARTERIAL ST LIGHTS	831,808	912,213	955,726
5111 ZONE D STANDARD LANDSCAPE	1,739,192	1,715,790	1,681,127
5112 ZONE M MEDIANS	406,213	476,335	441,283
5113 CFD#1	3,318,551	1,885,636	1,889,161
Total Expenditures	\$ 30,546,623	\$ 29,169,773	\$ 29,315,903
Net Change/Proposed Use of Fund Balance	\$ (7,521,057)	\$ (4,166,158)	\$ (4,066,136)

Community Services District Zone A – Parks & Community Services

The largest Zone within the CSD is Zone A. It accounts for the administration and maintenance of the Parks & Community Services facilities and programs. Funding sources for these services come from a combination of property taxes, fees for service and smaller amounts from other City funds. The summary of all CSD zones' budgets compared to FY 2024/25 is illustrated in Table 5.

	FY 2024/25	FY 2025/26	FY 2026/27
	Amended Budget	Proposed Budget	Proposed Budget
Revenues			
Property Tax	\$ 2,979,205	\$ 2,979,205	\$ 2,979,205
Other Taxes	5,282,900	5,282,900	5,282,900
Charges for Services	1,153,142	1,350,234	1,377,315
Use of Money & Property	1,155,220	1,283,001	1,319,606
Miscellaneous	1,200	4,650	4,883
Transfers In	-	-	5,000
Total Revenues	\$ 10,571,667	\$ 10,899,990	\$ 10,968,909
Expenditures			
35010 Parks & Comm Svcs - Admin	1,075,031	1,216,179	1,243,095
35210 Park Maintenance - General	5,606,057	5,450,540	5,489,231
35211 Contract Park Maintenance	664,617	490,295	496,651
35213 Golf Course Program	699,017	559,845	565,495
35214 Parks Projects	302,834	265,097	264,368
35310 Senior Program	777,867	837,901	901,009
35312 Community Events	839,077	1,064,966	1,073,493
35313 Conf & Rec Cntr	634,426	597,448	503,880
35314 Conf & Rec Cntr - Banquet	271,278	273,240	270,992
35315 Recreation Programs	1,538,063	1,499,547	1,506,734
35318 Sports Programs	779,517	757,603	696,426
35319 Towngate Community Center	59,262	37,083	37,550
35320 Amphitheater	13,500	7,940	8,102
35321 March Annex	29,100	5,650	24,950
35324 Aquatics Programs	70,000	70,000	70,000
95011 Non-Dept Zone A Parks	1,784,177	163,221	195,535
Total Expenditures	\$ 15,143,823	\$ 13,296,555	\$ 13,347,511
Net Change/Proposed Use of Fund Balance	\$ (4,572,156)	\$ (2,396,565)	\$ (2,378,602)

Electric Utility

The Moreno Valley Utility (MVU) manages the operation, maintenance and business planning of the City's electric utility. MVU's basic purpose is to purchase and distribute electricity to customers in newly developed areas of the City. The City began serving new customers in February 2004, and now serves more than 9,000 customers. As it reaches fiscal and operational maturity, MVU continues to be a key component of the City's economic development strategy. The City Council established special tiered rates for electric utility customers based on factors such as the number of local jobs created.

The main revenue source for this fund is derived from charges for services. The customer base includes residential, commercial and industrial customers. Staff continues to carefully monitor the growth of the utility operations. The growth in customer base will continue to stabilize rates and fund equipment replacement.

	FY 2024/25	FY 2025/26	FY 2026/27
	Amended Budget	Proposed Budget	Proposed Budget
Revenues			
Charges for Services	\$ 53,874,318	\$ 57,409,981	\$ 55,630,030
Use of Money & Property	2,338,500	1,607,000	1,575,000
Miscellaneous	160,000	100,000	100,000
Total Revenues	\$ 56,372,818	\$ 59,116,981	\$ 57,305,030
Expenditures			
45510 Electric Utility - General	40,665,765	51,435,653	46,298,895
45511 Public Purpose Program	2,511,781	3,346,196	3,227,800
45512 SCE Served Street Lights	861,312	750,000	700,000
80005 CIP - Electric Utility	36,108,065	-	-
96010 Non-Dept Electric	-	1,976,255	2,074,308
96011 Non-Dept Electric - Restricted	3,688,898	3,857,477	3,444,430
96032 Non-Dept 2014 Refunding 2005 LRB	107,784	-	-
96041 Non-Dept 2021 LRB Refinance	618,516	609,785	593,025
96051 Non-Dept 2021 Streetlight Refin.	201,618	185,410	167,075
96060 Non-Dept 2019 Taxable LRB	636,625	649,205	649,205
96036 Non-Dept 2024 Refund 2014 LRB	-	104,815	97,030
Total Expenditures	\$ 85,400,364	\$ 62,914,796	\$ 57,251,768
Net Change/Proposed Use of Fund Balance	\$ (29,027,546)	\$ (3,797,815)	\$ 53,262

LOOKING AHEAD

Moreno Valley's recognition as the 3rd most fiscally fit city in the nation confirms that the City's sound financial management practices are producing positive results. Preserving our fiscal strength and a balanced City budget over the next several years will require the same level of vigilance and strategic planning which produced this national recognition. While focusing significant energy to attract and retain local businesses, the City will also contend with ongoing fiscal pressures:

- Although Moreno Valley works hard to protect funding for local services, Sacramento continues to find new ways to take millions from cities like ours, while also imposing expensive new regulations without any funding to implement them.
- Riverside County continues to increase costs for key public services, including contract law enforcement.
- Fire protection costs are rising.
- The City must continue to re-invest in upgrading the City's aging infrastructure.
- The City Council's commitment to Pension reform continues to save millions of dollars every year. The City must also contend with factors beyond its control such as revisions to CalPERS rate methodology, which had previously smoothed rate increases over longer periods.
- The General Fund must guarantee debt service payments on the police facility and other obligations of the current Development Impact Fee accounts.

The City's ongoing success in meeting fiscal challenges demonstrates the City Council's commitment to manage resources prudently and for maximum public benefit. The Council's resolve, combined with highly engaged managers at all levels and a collaborative relationship with our employees will continue to serve us well over the next two fiscal years and beyond.

The City staff offers its profound gratitude to the Mayor, Mayor Pro Tem and Members of City Council for their enlightened fiscal leadership.

I also commend all members of Team MoVal for their dedication to our community and our organization. On a daily basis, I see the City staff applying innovation and creativity as they provide quality service to our residents.

The Executive Team and I look forward to working with the City Council and our talented workforce in achieving our community's collective vision for Moreno Valley's bright future.

Respectfully submitted,



Brian Mohan
City Manager



ACCELERATING OPPORTUNITIES

DYNAMIC RETAIL DESTINATIONS

Two regional shopping destinations and over 40 shopping plazas with major tenants including Costco, SuperTarget, Home Depot, Lowe's, Macy's, Burlington, TJ Maxx/HomeGoods, Ulta, BevMo, and many more!

PRO-BUSINESS PHILOSOPHY

Pro-business development environment and concierge business service, able to fast track development and unparalleled plan check turn around.

STRATEGIC LOCATION

Centrally located in Southern California at the junction of SR-60 and I-215 - two major transportation corridors. More than 56.2 million trips per year along SR-60, with swift access to Los Angeles, Orange County, San Diego, Northern California, Arizona, and Nevada.

DEMOGRAPHIC STRENGTH

Average household income of \$109,091 with more than 24,000 households at \$100,000 or more; highly educated workforce with 45% of residents in white collar jobs.

 **2nd**
largest city in
Riverside County

 **20th**
largest city in
CALIFORNIA

 **517**
square
MILES

211,029
Moreno Valley
Population 2025

 20-mile
radius population
2,418,391

 Median
AGE: **33.01**

 Inland Empire
ONE OF THE FASTEST GROWING REGIONS
IN THE US

 Home to numerous
Fortune 500
AND INTERNATIONAL COMPANIES

 **4500**
businesses
STRONG

 **35,314**
JOBS
created in 12 years

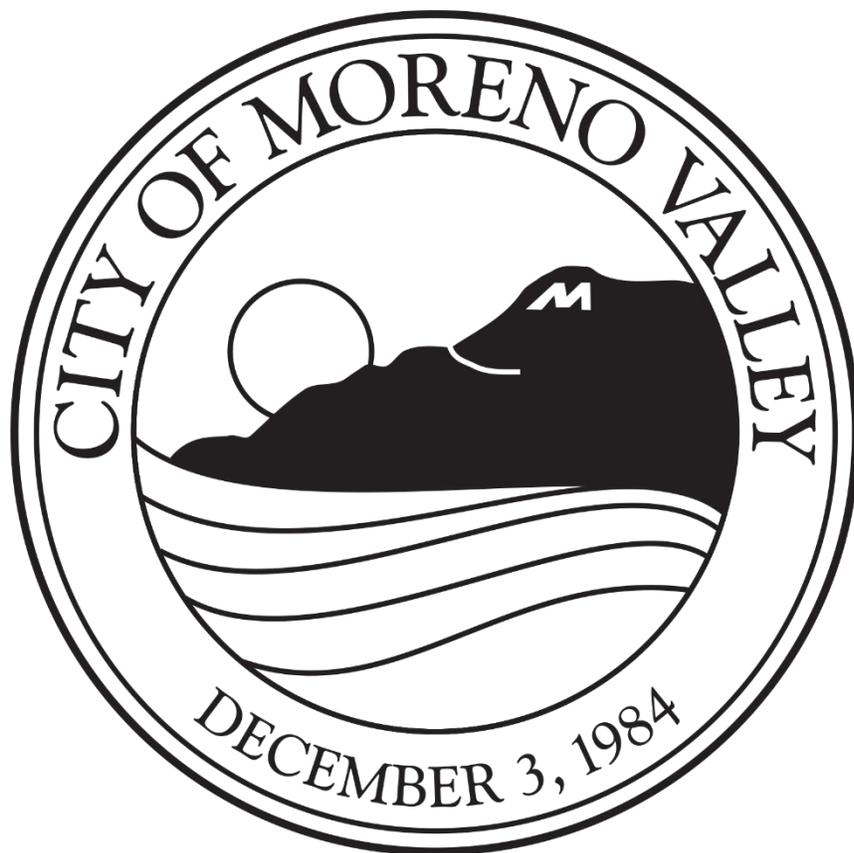
 TRANSPORTATION
SERVED BY

CALIFORNIA STATE ROUTE 60 | INTERSTATE 215
METROLINK
MARCH INLAND PORT AIRPORT - CHARTER & CARGO FLIGHTS
INTERNATIONAL FLIGHTS FROM ONTARIO AIRPORT

 **\$109,091**
Average household
INCOME

Moving at the Speed of Business | 951.413.3460 | edteam@morenovalleybusiness.com

Revenue & Resource Estimates



Introduction

The City utilizes many techniques to forecast recurring revenues. These tools allow for multiple variables to be considered in the development of the forecasts, including institutional forecasts; the expert opinion of the City's sales and property tax consultant; various national, state and local economic indicators; and established formulas that measure relationships between revenue categories and growth within the City.

Revenue estimates are developed 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. Expert opinion includes the University of California, Riverside (UCR) School of Business – The Center for Economic Forecasting & Development in partnership with Beacon Economics; the City's sales tax and property tax consultant (HdL Companies); and reports from various state and federal agencies. In the end, forecasts are based on judgment that incorporates information provided by various analytical methods; known and potential legislative and political impacts; and national, state and local conditions expected to affect local revenue sources.

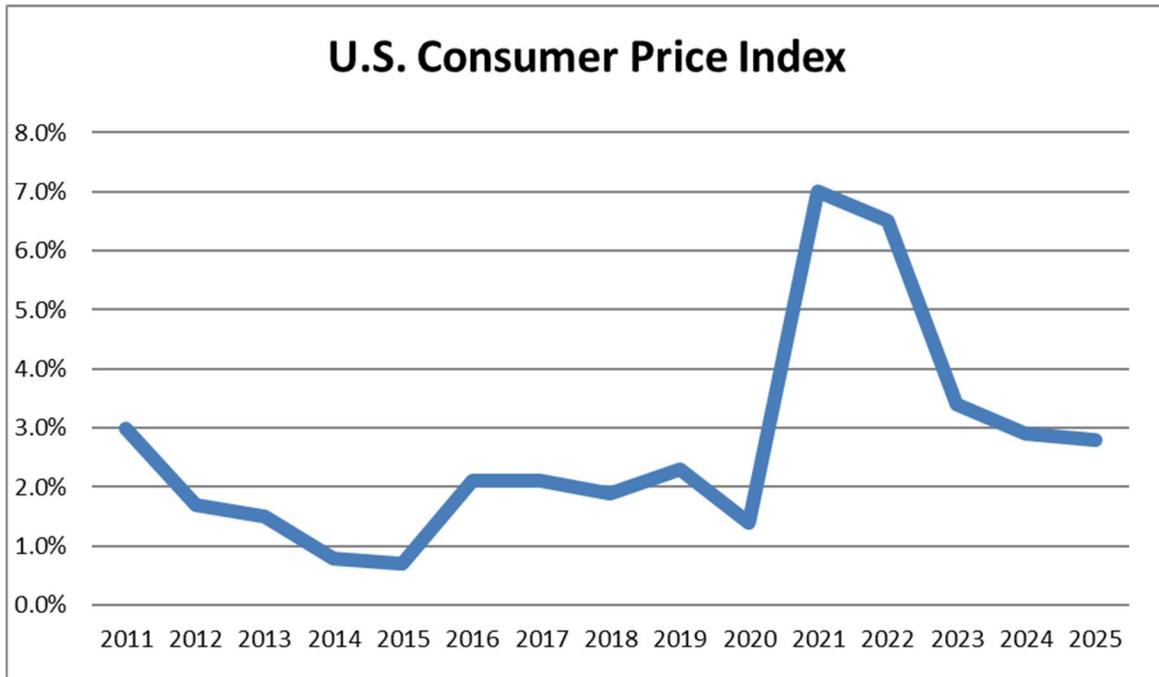
Staff has considered factors affecting the overall economy when preparing the Long Range Business Projections (LRBP) and fiscal health models.

Key Indicators

Consumer Price Index

The Consumer Price Index (CPI) is a measure that examines the weighted average of prices of a basket of consumer goods and services, such as transportation, food and medical care. The CPI is calculated by taking price changes for each item in the predetermined basket of goods and averaging them; the goods are weighted according to their importance. Changes in CPI are used to assess price changes associated with the cost of living. The CPI is a key indicator for the City as certain revenues and contract rates are adjusted annually by this index.

The Consumer Price Index for All Urban Consumers, as reported by the U.S. Bureau of Labor Statistics continues to expand and rise since 2015. Over the last 3 years, all items' index has seen a steady inflationary period on average of 3%. *Note 2022 CPI was at a high of 6.5%.*

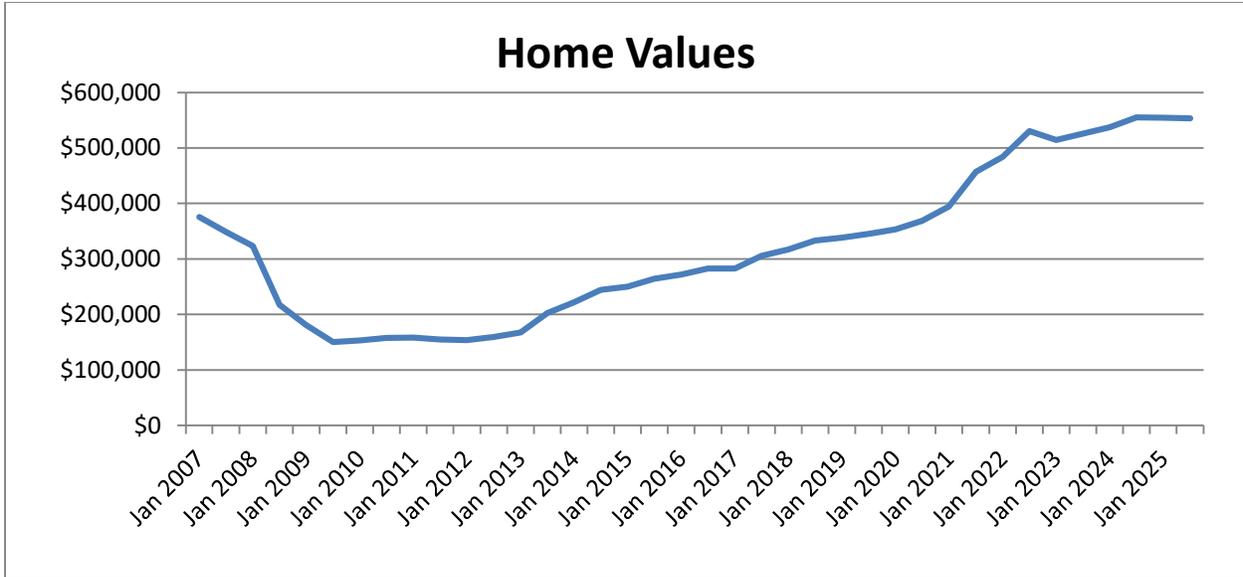


Home Values

As reported by Zillow.com, the average home value in Moreno Valley is \$553,070 as of February 2025. Moreno Valley home values have fluctuated considerably due to the inflationary period and lack of inventory, but home values are starting to come down more recently as higher mortgage interest rates continue to fluctuate drastically. The median rent price in Moreno Valley is \$2,137 as of February 2025, which reflects a 3% increase over the past year.

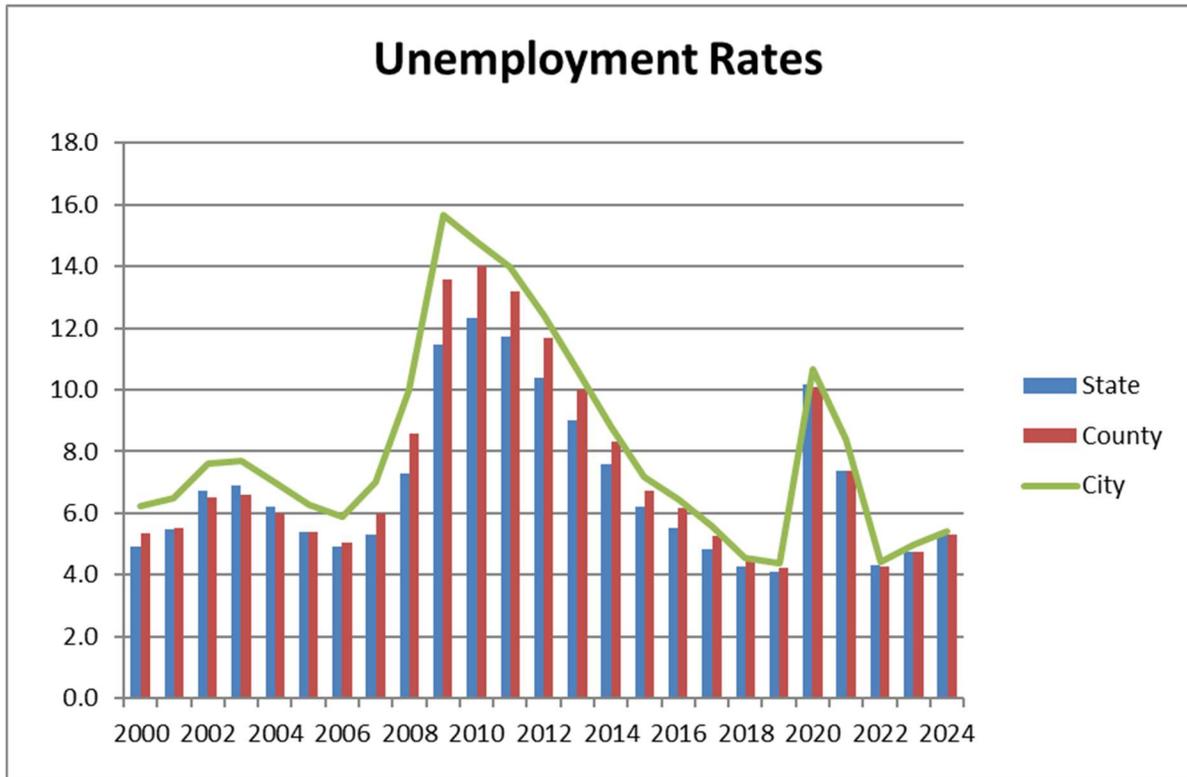
During the last few years the City has seen a significant improvement in home prices as the overall health of the housing market has continued to improve. The following chart reflects the stabilization of the housing market and the recent levels of the recovery, which will impact the financial position of the City’s General Fund revenues.

The total property values within the City are determined by a combination of the existing residential and non-residential properties along with the valuation for any new developments. The values as reported by the Riverside County Assessor tax rolls are shown below.



Jobs and Employment

In December 2024, the unemployment rate in Moreno Valley was 5.4%. Non-seasonally adjusted December 2024 rates for Riverside County and the State are 5.3% and 5.3%, respectively.



In summary, assumptions guiding economic growth over the next ten-year period will follow current trends of slow steady economic growth and expansion, with a gradually improving job picture. This appears to be a conservative, responsible approach to estimate future revenues driven by economic activity within the City. The dynamic approach to the City’s long-range planning and multi-year budgeting will allow the Council and staff to quickly allocate faster revenue growth toward priority expenditure needs. Additionally, if the economy falters, the City will be positioned to respond quickly to adjust expenditures to achieve and maintain a balanced General Fund budget.

Summary of General Fund Resources

The following table summarizes and compares actual General Fund resources realized, the amended budget for FY 2024/25, and projected budgets for FYs 2025/26 – 2026/27.

General Fund	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	FY 2026/27 Proposed Budget
Revenues:						
Taxes:						
Property Tax	\$ 19,290,569	\$ 21,268,854	\$ 23,928,256	\$ 22,136,000	\$ 36,000,000	\$ 36,750,000
Property Tax in-lieu	23,835,902	25,938,708	28,131,102	30,201,630	34,321,793	37,753,973
Utility Users Tax	17,708,256	19,501,114	19,496,246	18,000,000	20,000,000	22,000,000
Sales Tax	40,570,137	36,161,809	37,811,351	37,750,000	60,546,078	60,588,067
Other Taxes	19,818,127	20,930,742	19,882,840	20,000,000	22,000,000	24,200,000
Licenses & Permits	4,182,232	4,254,783	4,873,213	5,639,454	6,552,550	6,553,150
Intergovernmental	663,988	607,686	1,905,873	759,526	390,000	390,000
Charges for Services	15,608,929	15,671,642	14,678,607	14,562,973	15,699,054	16,312,377
Use of Money & Property	(6,674,183)	4,910,748	15,319,519	4,725,100	7,533,000	7,536,450
Fines & Forfeitures	660,409	678,067	509,048	499,500	544,500	544,500
Miscellaneous	1,812,061	5,920,939	3,142,719	346,500	168,000	168,000
Transfers In	65,129	758,451	67,491	5,880,514	18,816	19,569
Total Revenues	\$ 137,541,555	\$ 156,603,543	\$ 169,746,263	\$ 160,501,197	\$ 203,773,791	\$ 212,816,086

In FY 2025/26, it is anticipated that General Fund operating revenues, including transfer-in, will increase 20% compared to the FY 2023/24 actual revenues received. The increase is due primarily to growth in property tax and sales taxes as a result of continued economic recovery. Additionally, increase in sales tax is impacted by the voter approved, Measure U - Moreno Valley Essential Services Reauthorization Measure.

The following chart illustrates the composition of the City's General Fund resources projected for FY 2025/26.

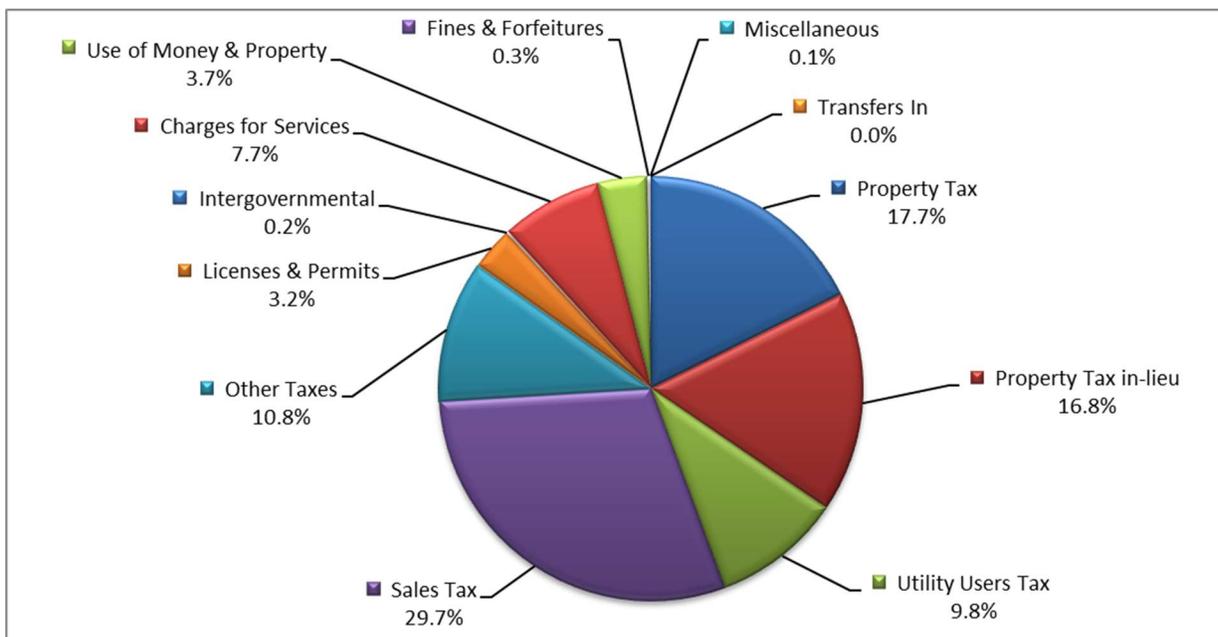
GENERAL FUND OPERATING REVENUES & TRANSFERS-IN

By Budget Category

Revenue Profiles

The following section provides a profile of the City's major General Fund revenue categories.

The revenue profiles provide background information on each revenue category. Trend information is also provided, as well as a discussion of the future outlook for each category.



Property Tax

Description

Property tax is a value-based tax imposed on real property, such as land, buildings and tangible personal property. Property tax revenue is collected by the County and allocated according to state law among cities, counties, school districts and special districts. Moreno Valley property owners pay a basic tax equal to 1% of the assessed value on real property. Based on the Tax Rate Area where a property may be located, the City’s General Fund receives approximately 11.1% of these 1% tax payments, with larger shares going to local schools, community colleges and Riverside County.

Trend

Throughout the City’s history, property tax revenue has grown moderately, reflecting both new development and increasing property values in Moreno Valley. During the recession property tax revenues dipped but has resumed a strong growth trend. Some additional residual revenue is being realized since FY 2012/13 from the redevelopment agency dissolution by the State of California.

Outlook

The City works with its property tax consultant in projecting property tax revenue, an estimate made with four factors in mind: property turnover rate, pricing and appeals exposure, new construction activity, and Proposition 13’s annual inflation adjustment. After considering these factors, the City has projected that assessed value will increase 34% in FY 2025/26 and 6% in FY 2026/27.



Sales Tax

Description

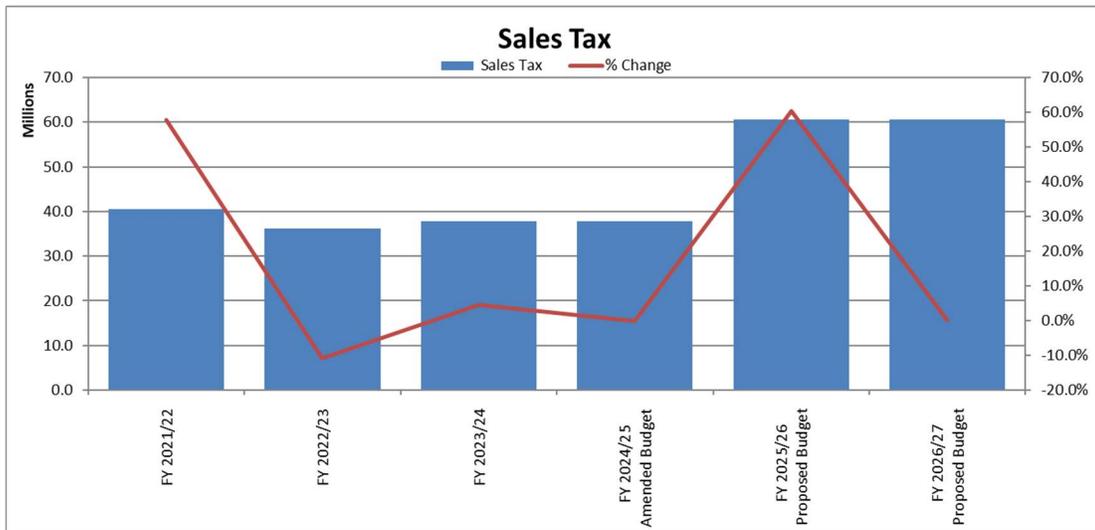
California sales tax is imposed on the total retail price of tangible personal property (excluding a variety of state mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. On November 5, 2024, residents of Moreno Valley passed Measure U - Moreno Valley Essential Services Reauthorization Measure, a one-cent (1¢) increase on the sales tax rate. Effective April 1, 2025, the sales and use tax rate is 8.75%, of which Moreno Valley will now receive 2% from the California Department of Tax and Fee Administration (CDTFA) for transactions occurring within the City.

Trend

Sales tax revenues continued to grow in the last year with consumers and businesses showing strong recovery after the recession. Gross taxable sales in the City of Moreno Valley were budgeted to increase by 60% in FY 2025/26 compared to prior years. Revenue growth recently has been driven by higher retail gas prices, autos and transportation, restaurants and hotels, and food and drug categories.

Outlook

The City works closely with its sales tax consultant, HdL Companies, in projecting sales tax revenue. Based on HdL’s analysis of the trend in year-to-date tax receipts, macroeconomic conditions and an examination of local business data, the City anticipates receiving sales tax revenue of \$35.1 million during FY 2025/26. In forecasting FY 2025/26 revenues, the consultant assumed average economic growth in point-of-sale revenue of 1.9% and then made additions and adjustments to account for fund transfer corrections expected from the CDTFA, business closeouts and new business openings. Additionally, due to the Measure U one-cent (1¢) increase, the City anticipates receiving an additional sales tax revenue of \$25.8 million.



Utility Users Tax

Description

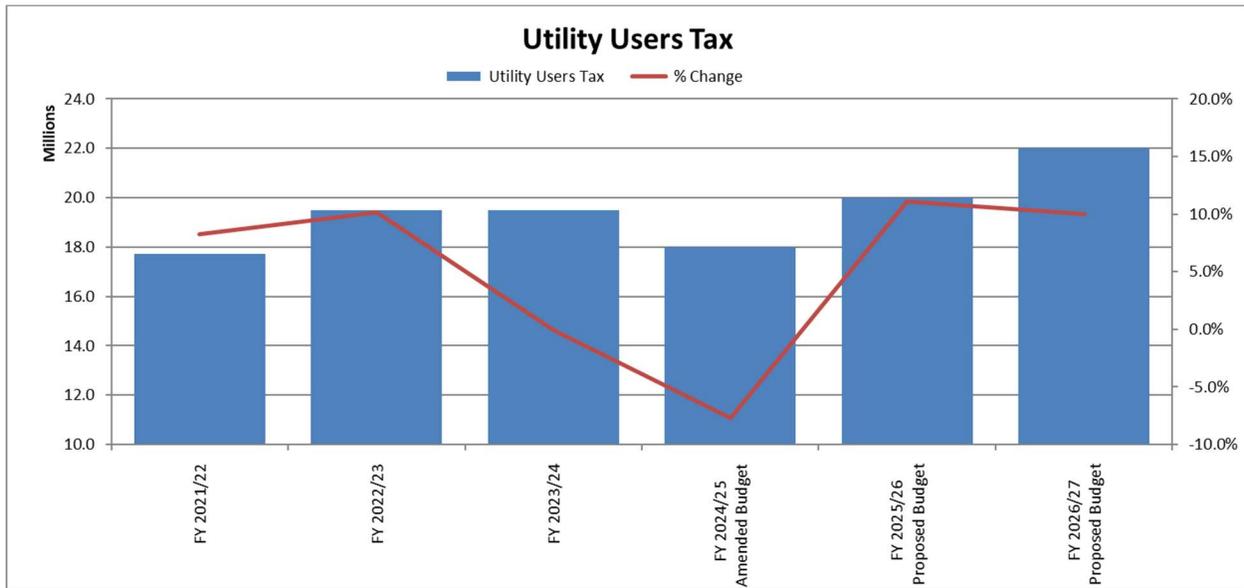
Utility Users Tax (UUT) is a 5.75% charge on utility activity in Moreno Valley which has no sunset provisions based on voter approval. The tax is assessed on electricity, energy, water, sewer, cable, wireless and telephone charges.

Trend

In 2008, the UUT, by direction of City Council and by action of the City’s voters, was reduced from 6% to 5.75% and modernized the definitions of taxable services. Since that time, UUT revenues have been relatively consistent.

Outlook

The City’s UUT is the third largest revenue source. The FY 2025/26 UUT is projected to be \$20 million based on utility usage of existing residents and businesses in the City. Based on development of new businesses, in FY 2026/27 staff projects a 10% increase to \$22 million in UUT.



Franchise Fees

Description

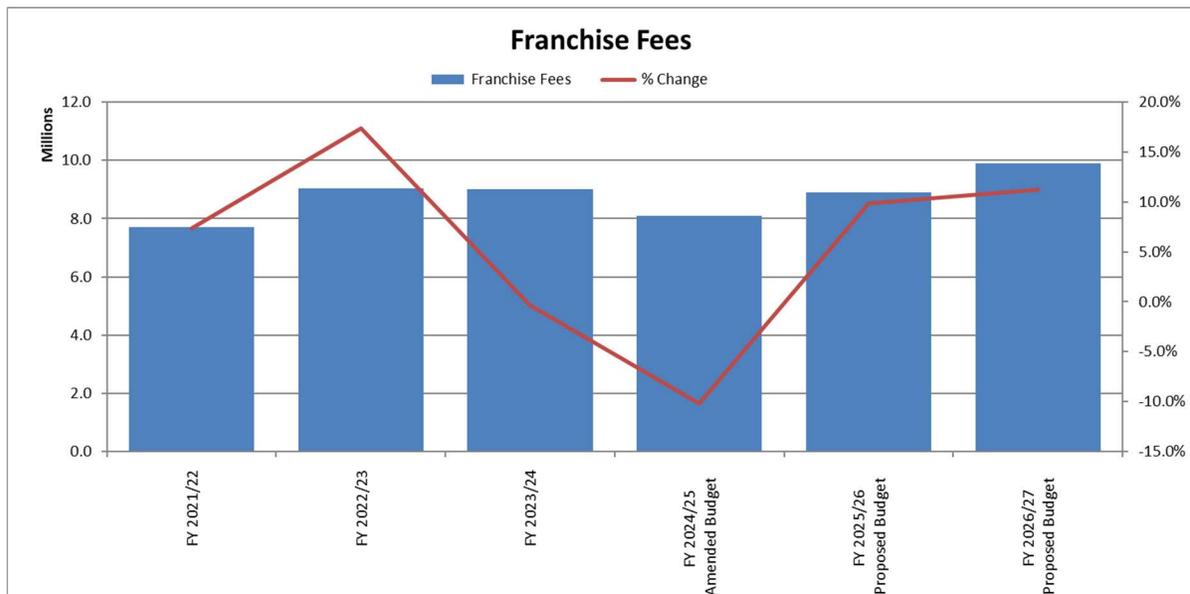
Franchise fee revenue consists of a tax on four franchise operations in Moreno Valley: electric, natural gas, cable television and refuse. The State sets gas tax rates that equal 1% of gross annual revenues and 5% of gross cable television revenues from within the City of Moreno Valley. Electricity is set at 2% of gross annual receipts arising from use, operation, or possession of franchise, but not less than 1% of gross annual receipts derived from the sale of electricity within limits of the City, plus a Direct Access Municipal Surcharge. Refuse revenue is based on a rate of 12.5%.

Trend

Franchise tax revenue growth slowed during the recession, but otherwise has been stable and consistent. Over the long-term, revenues have increased with growth in the City’s residential population and business activity. Revenues are also impacted by fluctuations in the commodities markets that impact natural gas and electricity pricing.

Outlook

For FY 2025/26, franchise fee revenue is estimated at \$8.9 million. Refuse related revenue is the largest component of the City’s Franchise Tax revenue, followed by cable and electricity. The price of electricity continues to increase and will result in a modest increase in revenues. The forecast assumes additional development within the City.



Transient Occupancy Tax

Description

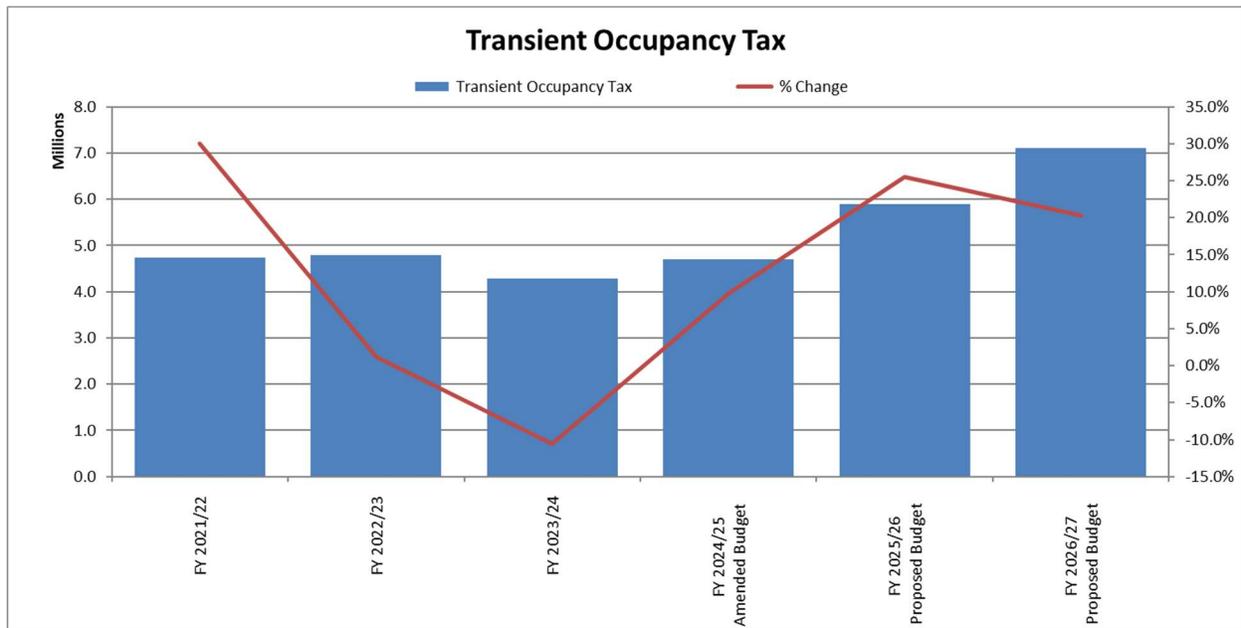
Hotel tax (also known as transient occupancy tax or TOT) is a tax that is applied to the cost of hotel or other lodging stays of less than 30 days. The TOT tax rate increased from 8% to 13% in January 2017, following a vote of the registered voters. Factors influencing hotel tax revenues include business and leisure travel, new hotels, hotel expansion, and room rate increases. Hotel taxes account for slightly more than 3% of all projected General Fund resources next year.

Trend

Moreno Valley hotel revenue has rebounded strongly from the recessionary bottom because of higher room rates, increased occupancy, and the development of new hotels.

Outlook

The FY 2025/26 Budget projects continued growth in Moreno Valley hotel tax revenue consistent with increases in the tax rate and increases in local business activity, reflected in recent improvement in Riverside County jobs. The City is projecting growth in hotel tax revenue due to the addition of new hotels.



Miscellaneous Revenues

Description

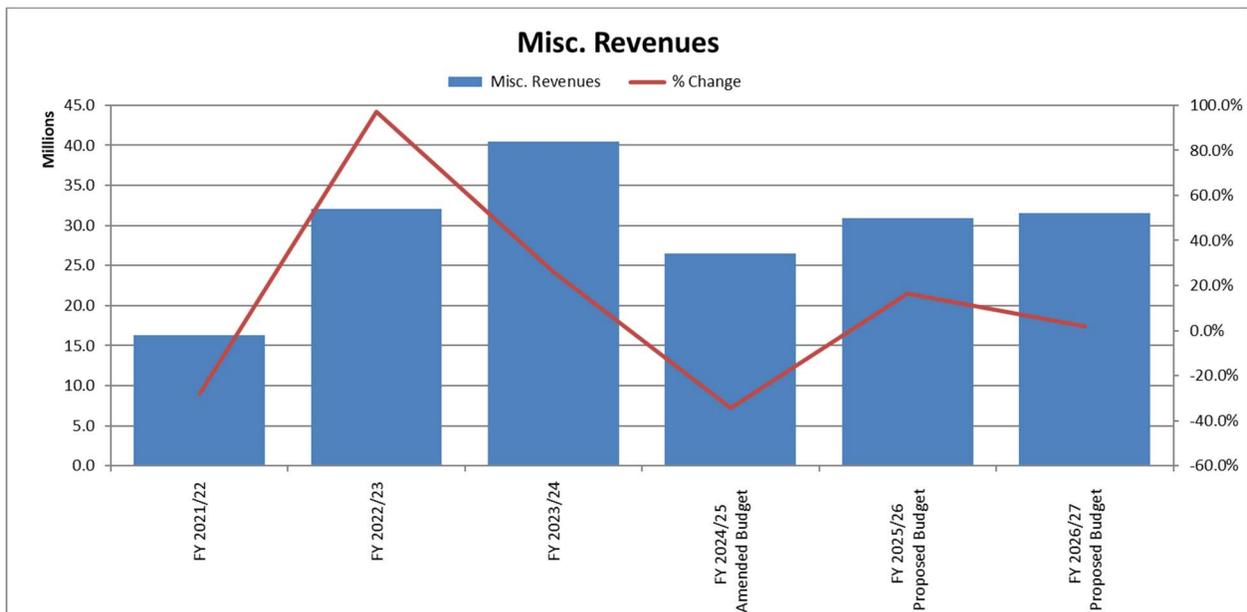
The miscellaneous revenue category is made up of a variety of relatively small revenue categories including fees for services, licenses and permits, fines and forfeitures and revenue from other agencies. These revenues include animal adoption and license fees, false alarms, and business permit fees.

Trend

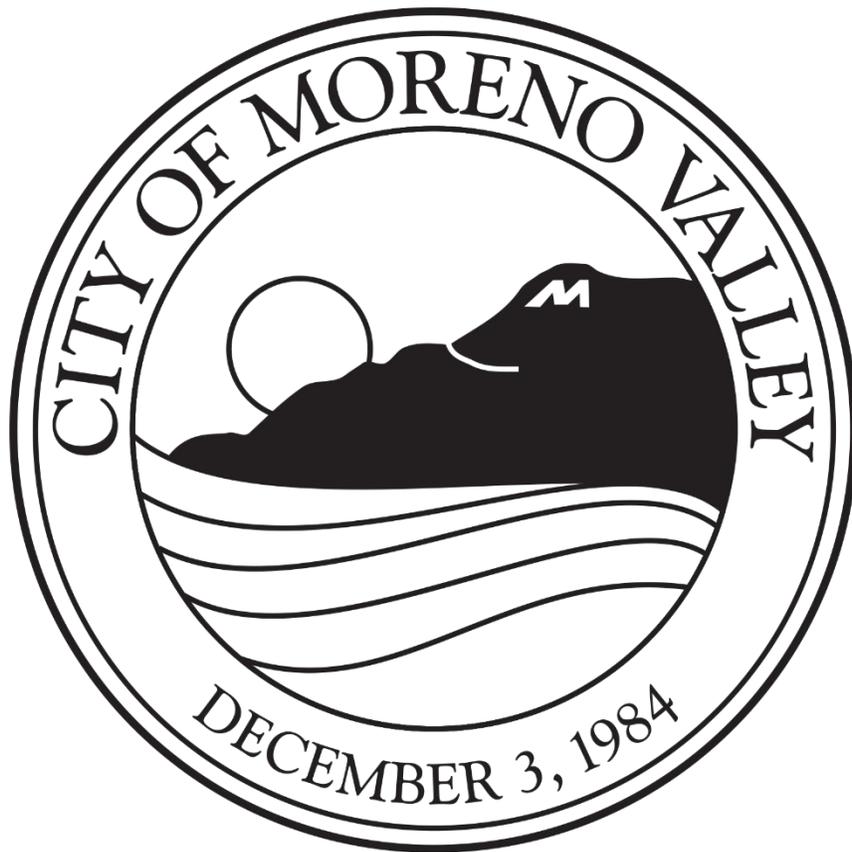
Revenues in the miscellaneous category were impacted from the recent recession, COVID-19 and impacts on new developments. Revenues from other sources, including animal licenses, traffic fines, and business permit fees, have increased over time as the City has grown.

Outlook

Miscellaneous revenues for FY 2025/26 are estimated at \$30.9 million, reflecting an increase of 16% from FY 2024/25. Miscellaneous revenues are budgeted cautiously compared to current year estimates due to the volatility of these charges.



Budget Summary



Budget at a Glance

The City's Budget consists of three major components: its General Fund Budget (general operations), Capital Improvement Program (CIP) Budget, and Special Funds Budget.

The General Fund Budget is the City's fiscal operating blueprint. The FYs 2025/26 - 2026/27 General Fund operating budget is based on resource projections (including transfers-in) of \$203.8 million and \$212.8 million, respectively. Departmental operating expenditures and transfers-out are budgeted at \$203.8 million and \$212.8 million, respectively.

The 2025/26 - 2026/27 operating budget furthers the City's ongoing commitment to fiscal responsibility and effective management. The budget is balanced without the use of contingency reserve funding, and it concentrates resources on maintaining the existing levels of services and an expansion of services to public safety.

Revenue projections are based on the most current economic data available and budgeted appropriations reflect ongoing efforts to achieve efficiencies. Each City department has carefully evaluated its expenditures, seeking to maintain services while reducing costs wherever feasible. Contingencies traditionally built into the operating budget as a means of accounting for unexpected needs has been reduced to the most basic level or eliminated entirely. The assumed vacancy rate in budgeting salary and benefit costs for all personnel was set at 4%, more closely matching the City's historical experience. Next year's operating budget is very lean. At the end of the FY 2026/27, however, the City expects to maintain existing fund balance as necessary to fund operational cash flow needs. Based on the Fund Balance and Financial Reserves Policy, reserves request is 17% to 70%. Additionally, the City has established within the General Fund an Emergency Reserve Fund of 15% and a Rainy-Day Reserve Fund of 15%. The City expects to finish the current fiscal year with a surplus that can be used by the City Council at the end of the year to make progress towards funding current unfunded liabilities of the City.

The CIP Budget details the acquisition or construction of major capital facilities, infrastructure or equipment. The CIP Budget is used to account for the receipt and disbursement of funds for specific project related purposes that often span more than one year. Special Fund budgets are used to account for the receipt and disbursement of funds restricted by law or administered for specific purposes. The CIP and Special Fund budgets are detailed in later sections of this document.

A financial summary of the City's General Fund is provided on the following pages.

Departmental Summaries

City Council Office

The City Council Office is comprised of five members, one at large mayor serving a two-year term and four councilmembers elected by district serving staggered four-year terms. It is a policy making body of the community. The Council appoints the City Manager, City Attorney, City Clerk, and City Treasurer. Members of the City Council are appointed to serve on internal subcommittees and advisory boards and commissions as well as inter-agency committees.

The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$1.2 million.

City Manager's Office

The City Manager serves as the chief executive officer of the City. Under City Council direction, the City Manager is responsible for the efficient management of all City business. Professional leadership is provided from this Office to the Executive Management Team to enable them to serve the community in a responsive and resourceful manner. Functions of the City Manager's Office include coordination of the implementation of City Council policies and programs; providing overall direction to the departments that administer City programs and services; coordinating intergovernmental relations and legislative advocacy; and administration of the City's communications, media relations, public information programs, and technology services.

The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$4.3 million.

City Attorney

The Office of the City Attorney provides a wide range of legal services to the City organization. It provides legal advice to the City Council, City Manager, City staff and City Boards, Committees and Commissions. It conducts or oversees all litigation involving the City. The office prepares or reviews ordinances, resolutions, contracts, and other legal documents relating to the City's business.

The City Attorney's Office represents the City government rather than individuals and has an attorney-client relationship with the City Council (as an entity) as its primary client, and secondarily with other city boards, commissions, officers, and employees within the scope of their duties for the City.

The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$2.1 million.

City Clerk

The City Clerk appointed by the City Council serves as the Secretary to the City Council, is legally responsible for the preparation of agendas, the recording and maintenance of all Council actions, filing of public notices, coordination and administration of all City records, documents and public files. The City Clerk maintains the City's municipal code, receives all claims filed against the City, serves as the official custodian of the City seal, conducts all elections, receives nomination papers and is the filing officer for all requirements of the California Fair Political Practices Commission.

The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$1.3 million.

Community Development

The Community Development Department provides a variety of development and business services related to enhancing the safety and quality of life in the community.

The Community Development function provides planning, building, code compliance, business licenses services, and oversight for the public safety function of animal control services. The Building & Safety Division provides building plan examination services and conducts field inspections of buildings under construction to ensure that City's building environment adheres to established construction codes. The Community Enhancement & Neighborhood Services Division is responsible for the enforcement of codes relating to neighborhood nuisances, health & safety, substandard housing, vehicle abatement, illegal dumping, improper signage, parking control, and weed abatement. Community Enhancement staff also manages Graffiti Restitution and Shopping Cart Retrieval programs. The Planning Division processes land use applications in accordance with the provisions of the City's Development Code, General Plan, Landscape Guidelines, applicable Specific plan requirements, CEQA, and other State and Federal requirements.

The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$16.9 million.

Economic Development

The Economic Development function facilitates new investment, development in the community, and workforce development. Economic Development Administration promotes the City as a quality place to do business and seeks to attract new development and encourages expansion of existing businesses through an array of strategies including marketing, site selection assistance, ombudsman service and much more.

The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$3.5 million.

Financial & Management Services

The Financial & Management Services (FMS) Department provides a wide range of support services to other City departments. These services include budget administration; financial reporting; citywide payroll; billing and accounts receivable; accounts payable; cash management and investing; cashiering; purchasing and central stores; special landscape and lighting districts; and manages compliance and grants and affordable housing programs. The department is committed to explore affordable housing grant opportunities and implement affordable housing development and programs in compliance with state law.

The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$18.2 million.

Fire

The City of Moreno Valley Fire Department operates seven fire stations and a Fire Prevention Bureau that provides fire suppression, emergency medical, rescue, and hazardous materials response as well as fire prevention services to the citizens of Moreno Valley. The equipment utilized by the department has the versatility to respond to both urban and rural emergency conditions. Through a Cooperative Fire Services Agreement with CAL FIRE/Riverside County Fire, the City has access to additional emergency equipment such as brush engines, firefighting aircraft, hazardous materials unit, fire crews, and breathing support units. The Office of Emergency Management and Volunteer Services program provides a wide variety of training to both employees and the community. Additionally, this program is tasked with preparing the City for any emergency situation through mitigation, preparedness, response, and recovery for a variety of natural or man-made disasters that may occur in the community.

The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$41.2 million.

Human Resources

The Human Resources Department functions within the City include talent management, labor relations, personnel rules application and policy setting, training, benefits, risk management services (workers' compensation, etc.), Equal Employment Opportunity (EEO), and related support.

The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$3.7 million.

Parks & Community Services

The Parks & Community Service Department plans, designs, and oversees development of new park sites and facilities, maintains parks and facilities in a safe and aesthetically pleasing manner, maintains and oversees development of the multi-use trail system, provides a wide range of programs for the community including athletic

leagues, classes, field trips, child care, teen and senior activities, schedules use of facilities, plans, organizes and promotes special events, and enforces the park rules and regulations and promotion of safe use of park facilities, and library services. The library provides a full range of information services via traditional delivery methods and through various electronic venues.

The department's budget is based on the continuation of essential, mandated, and City Council-directed services. The Parks & Community Service Department is overseen by the Community Services District and includes Zone A Fund expenditures of \$23.9 million and revenues of \$9.4 million and the use of available fund balance to be reinvested in the parks division.

Police

The Moreno Valley Police Department is a full-service law enforcement agency. The Department is comprised of divisions that manage city resources and work together to deliver the Department Mission. The Administration Division includes the Office of the Chief of Police, the Accounting Unit, the Logistics/Property/Evidence Unit, the Training Unit, the Business Office and the Community Services Unit. In addition to managing day to day department operations, this Division provides oversight of all other divisions. The Detective Division consists of the Investigations Unit, the Crime Analysis Unit, the Evidence Unit, the Criminal Registrants Unit, and the Riverside County Regional Medical Center Unit. The Patrol Division consists of three patrol shifts, The Community Behavior Assessment Team, the Mall Team, the Traffic Team, and the Field Training Program. The Special Enforcement Teams Division consists of the Gang Unit, the Narcotics Unit, the Career Criminal Apprehension Team, the Burglary Suppression Team, the Robbery Suppression Team, the Problem Oriented Policing Team, and the Homeless Outreach Team.

The department's budget is based on the continuance of essential, mandated, and City Council directed services and includes General Fund expenditures of \$86.9 million.

Public Works

The Public Works department is responsible for public works administration, City engineering, maintenance of public facilities located within the street right-of-way, design and construction of City-built capital improvements, and administration of traffic facilities. The department also provides electric service to new development in residential, commercial, and industrial areas, and related activities through the Moreno Valley Electric Utility Fund. The Land Development Division is responsible for the review, approval and inspection of private development projects related to tentative and final parcel maps, lot line adjustments, monument inspection and soil & hydrology reports, along with plans for grading, street improvements and storm water management.

The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$18.5 million.

Non-Departmental

The Non-Departmental operating budget encompasses citywide taxes and assessments, sales tax and property tax audits and payments for recovered revenues, and special situations not related to a specific department. The department's General Fund expenditure is \$6.1 million in FY 2025/26 and \$3.8 million in FY 2026/27.

Department/Fund Relationship

The relationship between departments and funds are dependent on the services that are required to be provided by the departments and the resources that are available to fund those services. The following matrix demonstrates this relationship between the departments and funds included in the budget process.

Department/Fund Relationship Chart									
Department	Governmental Funds						Proprietary Funds		Fiduciary Funds
	General Fund	Special Revenue	Capital Projects	Debt Service	Successor Agency	Housing Authority	Electric Utility	Non-Major Proprietary Funds	Non-Major Fiduciary Funds
City Council	X								
City Manager	X	X							
City Attorney	X	X						X	
City Clerk	X								
Community Development	X	X							
Economic Development	X								
Financial & Management Services	X	X	X		X	X		X	X
Fire	X	X							
Human Resources	X							X	
Parks & Community Services		X	X					X	X
Police	X	X							
Public Works	X	X	X				X	X	X
Non Departmental	X	X	X	X	X	X	X	X	X

Note: Community Services Districts, a division of Parks & Community Services, has been included in the Special Revenue Funds while the Internal Service Funds, found in various departments, are included in the Non-Major Proprietary Funds.

General Fund Resources and Expenditures

For FY 2025/26 the General Fund continues to remain balanced with revenues of \$203.8 million and expenditures of \$203.8 million.

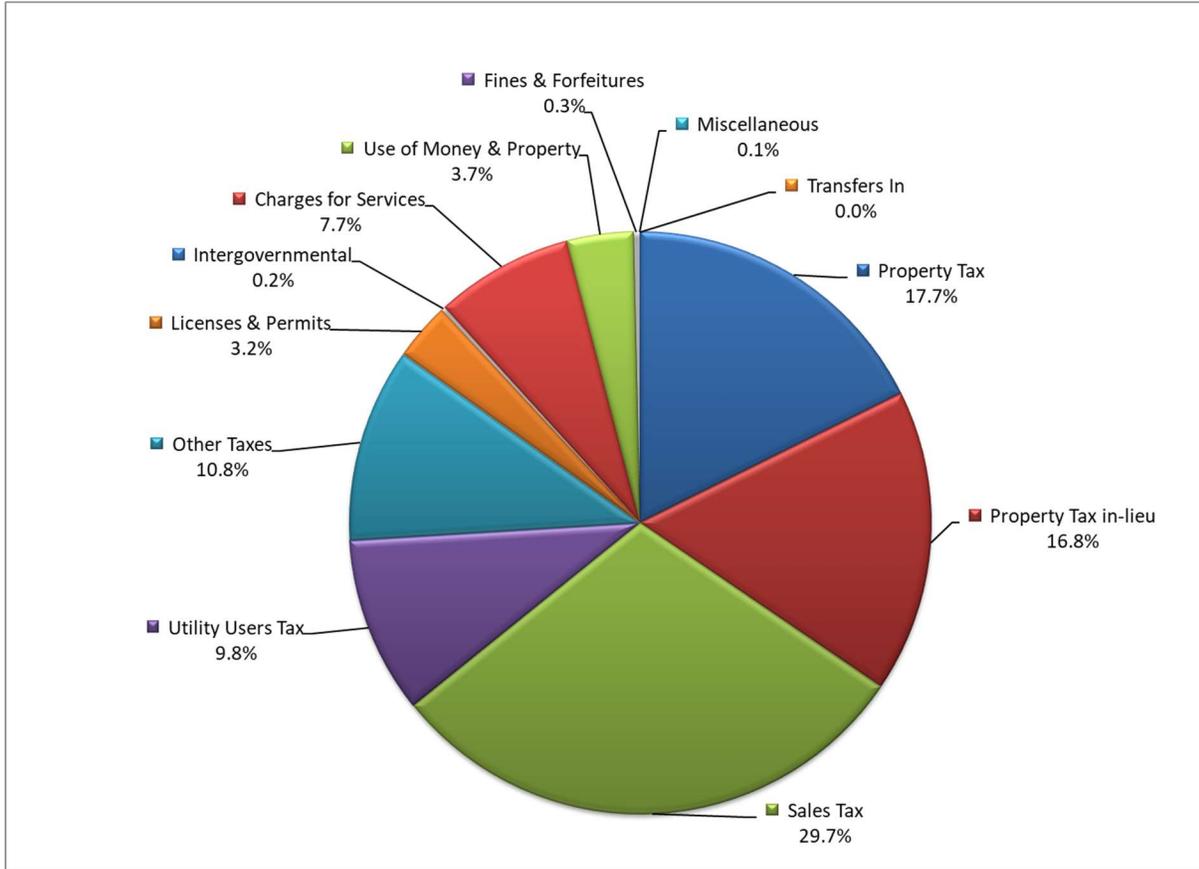
General Fund	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	FY 2026/27 Proposed Budget
Revenues:						
Taxes:						
Property Tax	\$ 19,290,569	\$ 21,268,854	\$ 23,928,256	\$ 22,136,000	\$ 36,000,000	\$ 36,750,000
Property Tax in-lieu	23,835,902	25,938,708	28,131,102	30,201,630	34,321,793	37,753,973
Utility Users Tax	17,708,256	19,501,114	19,496,246	18,000,000	20,000,000	22,000,000
Sales Tax	40,570,137	36,161,809	37,811,351	37,750,000	60,546,078	60,588,067
Other Taxes	19,818,127	20,930,742	19,882,840	20,000,000	22,000,000	24,200,000
Licenses & Permits	4,182,232	4,254,783	4,873,213	5,639,454	6,552,550	6,553,150
Intergovernmental	663,988	607,686	1,905,873	759,526	390,000	390,000
Charges for Services	15,608,929	15,671,642	14,678,607	14,562,973	15,699,054	16,312,377
Use of Money & Property	(6,674,183)	4,910,748	15,319,519	4,725,100	7,533,000	7,536,450
Fines & Forfeitures	660,409	678,067	509,048	499,500	544,500	544,500
Miscellaneous	1,812,061	5,920,939	3,142,719	346,500	168,000	168,000
Total Revenues	137,476,426	155,845,092	169,678,773	154,620,683	203,754,975	212,796,517
Expenditures:						
Personnel Services	\$ 24,914,012	\$ 27,078,657	\$ 33,742,793	\$ 31,386,794	\$ 38,648,804	\$ 36,842,438
Contractual Services	48,883,267	58,733,342	92,917,647	110,129,111	148,064,761	160,772,849
Materials & Supplies	1,605,606	2,951,750	4,112,022	6,510,651	7,183,533	5,338,074
Debt Service	229,676	943,172	1,168,188	-	-	-
Fixed Charges	5,832,375	5,882,648	5,937,954	6,151,248	5,447,166	5,434,166
Fixed Assets	1,378,204	1,683,138	938,995	862,666	-	-
Total Expenditures	82,843,140	97,272,707	138,817,598	155,040,470	199,344,264	208,387,527
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	54,633,286	58,572,386	30,861,175	(419,787)	4,410,711	4,408,990
Transfers:						
Transfers In	\$ 65,129	\$ 758,451	\$ 67,491	\$ 5,880,514	\$ 18,816	\$ 19,569
Transfers Out	(44,104,079)	(58,222,671)	(25,581,757)	(6,104,010)	(4,422,527)	(4,421,559)
Net Transfers	(44,038,949)	(57,464,220)	(25,514,266)	(223,496)	(4,403,711)	(4,401,990)
Total Revenues & Transfers In	137,541,555	156,603,543	169,746,263	160,501,197	203,773,791	212,816,086
Total Expenditures & Transfers Out	(126,947,218)	(155,495,377)	(164,399,354)	(161,144,480)	(203,766,791)	(212,809,086)
Net Change or Adopted Use of Fund Balance	\$ 10,594,337	\$ 1,108,166	\$ 5,346,909	\$ (643,283)	\$ 7,000	\$ 7,000

General Fund Summary

The following graphs provide information regarding the City's General Fund revenues and transfers-in by budget category and General Fund operating expenditures and transfers-out by department.

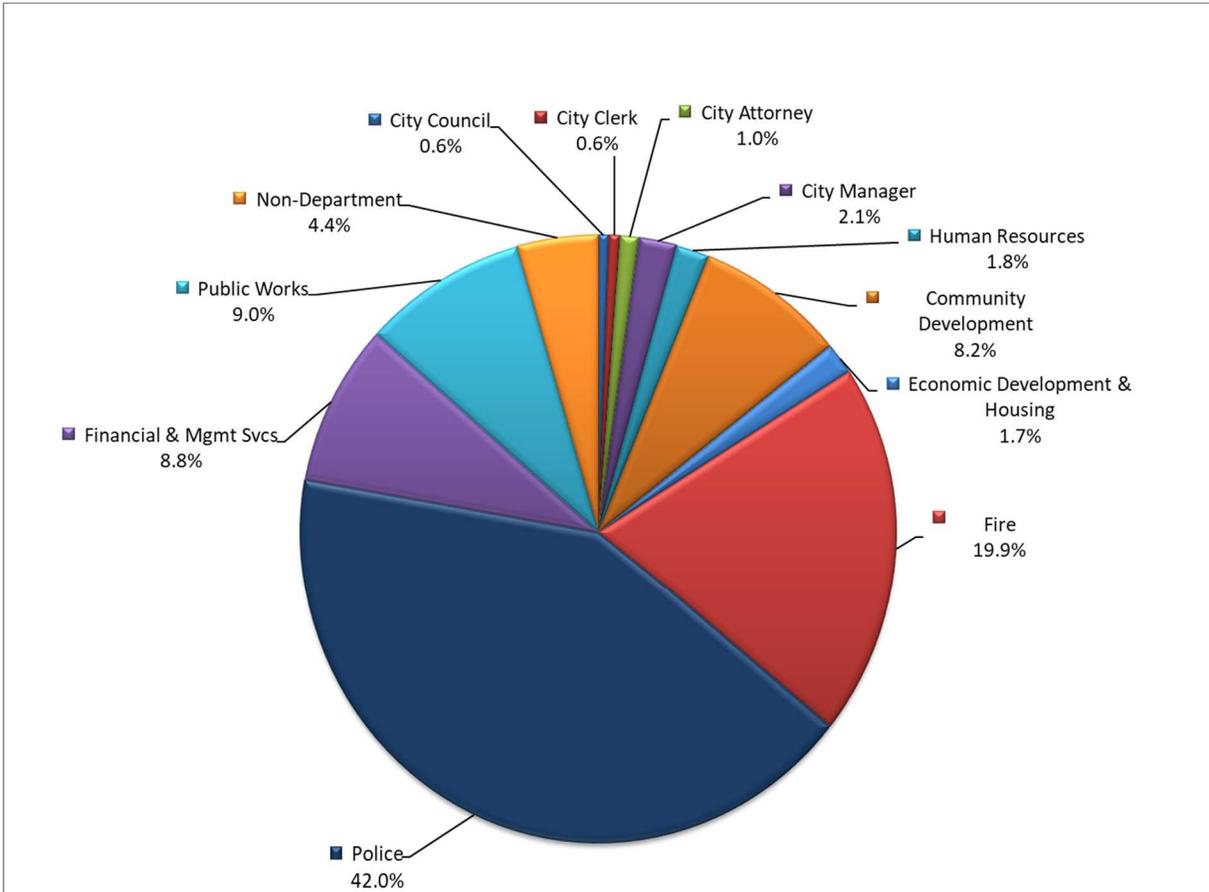
GENERAL FUND OPERATING REVENUES & TRANSFERS-IN

By Budget Category



GENERAL FUND OPERATING EXPENDITURES & TRANSFERS-OUT

By Department



Outstanding Debt

As discussed in the City’s Debt Management Policy, the City’s legal debt limit is set by State of California Statute at 15% of the City’s adjusted assessed valuation. The City currently has no debt that is supported by tax revenues and therefore has no debt service subject to the debt limit. Currently the City has no intention of issuing new debt but continues to review opportunities to refinance existing debt when prudent.

During FY 2024/25 the City did not enter into any new financing arrangements but did refinance the outstanding bonds/debt related to the 2014 Refunding of the 2005 Lease Revenue Bonds which is debt issuance of Measure A and the Moreno Valley Electric Utility Fund.

SUMMARY OF CITYWIDE DEBT OBLIGATIONS (amounts are in thousands)									
Debt Issue	Purpose of Issuance	Issuance Year	Final Maturity Year	Total Issue Size	Outstanding Principal 6/30/25	FY 2025-26		FY 2026-27	
						Principal Due	Interest Due	Principal Due	Interest Due
GENERAL FUND									
2024 Refunding of 2005 LRB	Partial refunding of bond used to construct roadways, expand Public Safety Building and construct Fire Station.	2024	2035	19,645	18,048	1,273	871	1,326	806
Total General Fund					18,048	1,273	871	1,326	806
Note: Bond collateral was Public Safety Development Impact Fee revenue, therefore no General Fund resources are committed for this bond.									
MEASURE A FUND									
2020 Refunding Total Road Improvement COPs	Refunding of bond used for the construction of roadway improvements.	2020	2039	20,970	15,955	990	405	1,005	391
Total Measure A Fund					15,955	990	405	1,005	391
ELECTRIC UTILITY FUND									
2024 Refunding of 2005 LRB	Partial refunding of bond used to construct roadways, expand Public Safety Building and construct Fire Station.	2024	2035	2,315	2,162	152	104	159	96
2019 LRB	To construct additional electric infrastructure and to provide for smart metering and other system	2019	2049	15,830	15,830	0	633	0	633
2021 Refunding of 2015 & 2016 Refunding of 2007 LRB	Refunding of bonds used to construct electric utility infrastructure.	2021	2045	30,985	24,900	1,470	605	1,490	588
2021 Refunding of 2018 Streetlight Financing (Private Placement)	Refunding of bonds used to purchase streetlights from SC Edison and retrofit them to LED.	2021	2034	7,403	5,431	524	184	542	166
Total Electric Utility Fund					48,323	2,146	1,526	2,191	1,483

**City of Moreno Valley
FY 2025/26 - 2026/27 Proposed Budget
CITY-WIDE FUND BALANCES**

EXHIBIT A

Department/Fund	Projected Available Fund Balance June 30, 2025	Revenues FY 2025/26	Transfers In	Total Sources of Funds FY 2025/26
GENERAL FUND *				
GENERAL FUND	\$ 26,136,215	\$ 177,958,897	\$ 18,816	\$ 177,977,713
MEASURE U	-	25,796,078	-	25,796,078
COMMUNITY SERVICES DISTRICT				
LIBRARY SERVICES	3,181,886	3,205,877	1,324,154	4,530,031
ZONE A PARKS	3,623,423	10,899,990	-	10,899,990
SPECIAL DISTRICT FUNDS	7,730,794	8,596,545	977,049	9,573,594
SUCCESSOR AGENCY				
SUCCESSOR AGENCY	(47,284,065)	3,500,000	-	3,500,000
HOUSING AUTHORITY				
HOUSING AUTHORITY	37,570,090	101,000	-	101,000
SPECIAL REVENUE FUNDS				
GAS TAX	(3,035,119)	11,141,465	-	11,141,465
ENDOWMENT FUNDS	212,589	5,280	-	5,280
COMMUNITY DEVELOPMENT BLOCK GRANTS	1,455,095	621,048	-	621,048
DEVELOPMENT IMPACT FEES	36,472,309	6,458,490	924,722	7,383,212
HOME(FEDERAL)	5,718,157	4,520,879	-	4,520,879
MEASURE A	9,794,908	6,550,000	-	6,550,000
OTHER GRANTS & SPECIAL REVENUES	14,685,551	21,252,656	88,902	21,341,558
CAPITAL PROJECTS				
CAPITAL PROJECT FUNDS	(43,171,333)	19,278,490	250,000	19,528,490
ELECTRIC UTILITY *				
ELECTRIC UTILITY	58,135,261	59,116,981	-	59,116,981
INTERNAL SERVICE FUNDS				
GENERAL LIABILITY INSURANCE	1,390,561	1,032,491	-	1,032,491
WORKERS' COMPENSATION	2,244,635	439,573	-	439,573
TECHNOLOGY SERVICES	7,261,664	-	725,000	725,000
FACILITIES MAINTENANCE	27,075,528	3,917,715	-	3,917,715
FLEET MAINTENANCE	10,182,643	2,043,933	-	2,043,933
EQUIPMENT REPLACEMENT RESERVE	21,079,057	1,075,235	-	1,075,235
UNFUNDED LIABILITIES	9,321,339	-	-	-
DEBT SERVICE				
OPERATING & CAPITAL DEBT SERVICE	5,995,813	-	3,549,303	3,549,303
Total	\$ 195,777,004	\$ 367,512,623	\$ 7,857,946	\$ 375,370,569

* Represents unrestricted fund balances available for payment of debt service, capital improvements, or other annual operating costs. Note: Fund balances include Nonspendable, Restricted, Committed, Assigned, and Unrestricted funds.

**City of Moreno Valley
FY 2025/26 - 2026/27 Proposed Budget
CITY-WIDE FUND BALANCES**

EXHIBIT A

Department/Fund	Operating Expenditures FY 2025/26	Capital Expenditures FY 2025/26	Transfers Out	Total Uses of Funds FY 2025/26
GENERAL FUND *				
GENERAL FUND	\$ (173,548,186)	\$ -	\$ (4,422,527)	\$ (177,970,713)
MEASURE U	(25,796,078)	-	-	(25,796,078)
COMMUNITY SERVICES DISTRICT				
LIBRARY SERVICES	(4,530,031)	-	-	(4,530,031)
ZONE A PARKS	(13,296,555)	-	-	(13,296,555)
SPECIAL DISTRICT FUNDS	(11,248,109)	-	(95,078)	(11,343,187)
SUCCESSOR AGENCY				
SUCCESSOR AGENCY	(3,586,544)	-	-	(3,586,544)
HOUSING AUTHORITY				
HOUSING AUTHORITY	(266,750)	-	-	(266,750)
SPECIAL REVENUE FUNDS				
GAS TAX	(5,557,216)	-	(50,000)	(5,607,216)
ENDOWMENT FUNDS	(9,500)	-	(612)	(10,112)
COMMUNITY DEVELOPMENT BLOCK GRANTS	(621,048)	-	-	(621,048)
DEVELOPMENT IMPACT FEES	-	-	(1,944,122)	(1,944,122)
HOME(FEDERAL)	(4,520,879)	-	-	(4,520,879)
MEASURE A	(2,454,727)	-	(1,329,407)	(3,784,134)
OTHER GRANTS & SPECIAL REVENUES	(10,160,002)	-	(16,200)	(10,176,202)
CAPITAL PROJECTS				
CAPITAL PROJECT FUNDS	(250,000)	-	-	(250,000)
ELECTRIC UTILITY *				
ELECTRIC UTILITY	(62,809,981)	-	-	(62,809,981)
INTERNAL SERVICE FUNDS				
GENERAL LIABILITY INSURANCE	(9,055,339)	-	-	(9,055,339)
WORKERS' COMPENSATION	(953,906)	-	-	(953,906)
TECHNOLOGY SERVICES	(1,645,570)	-	-	(1,645,570)
FACILITIES MAINTENANCE	(5,120,269)	-	-	(5,120,269)
FLEET MAINTENANCE	(1,924,137)	-	-	(1,924,137)
EQUIPMENT REPLACEMENT RESERVE	-	-	-	-
UNFUNDED LIABILITIES	(2,000,000)	-	-	(2,000,000)
DEBT SERVICE				
OPERATING & CAPITAL DEBT SERVICE	(3,549,303)	-	-	(3,549,303)
Total	\$ (342,904,130)	\$ -	\$ (7,857,946)	\$ (350,762,076)

* Represents unrestricted fund balances available for payment of debt service, capital improvements, or other annual operating costs. Note: Fund balances include Nonspendable, Restricted, Committed, Assigned, and Unrestricted funds.

**City of Moreno Valley
FY 2025/26 - 2026/27 Proposed Budget
CITY-WIDE FUND BALANCES**

EXHIBIT A

Department/Fund	Projected Available Fund Balance June 30, 2026	% Change in Fund Balance	Reason for 10% Variance
GENERAL FUND *			
GENERAL FUND	\$ 26,143,215	0.0%	-
MEASURE U	-	0.0%	-
COMMUNITY SERVICES DISTRICT			
LIBRARY SERVICES	3,181,886	0.0%	-
ZONE A PARKS	1,226,858	-195.3%	Use of fund balance for park projects and special events
SPECIAL DISTRICT FUNDS	5,961,201	-29.7%	Use of fund balance for special district related projects
SUCCESSOR AGENCY			
SUCCESSOR AGENCY	(47,370,609)	0.2%	-
HOUSING AUTHORITY			
HOUSING AUTHORITY	37,404,340	-0.4%	-
SPECIAL REVENUE FUNDS			
GAS TAX	2,499,130	221.4%	Retain fund balance for future projects
ENDOWMENT FUNDS	207,757	-2.3%	-
COMMUNITY DEVELOPMENT BLOCK GRANTS	1,455,095	0.0%	-
DEVELOPMENT IMPACT FEES	41,911,399	13.0%	Retain fund balance for future projects
HOME(FEDERAL)	5,718,157	0.0%	-
MEASURE A	12,560,774	22.0%	Retain fund balance for future projects
OTHER GRANTS & SPECIAL REVENUES	25,850,907	43.2%	Retain fund balance for future projects/programs
CAPITAL PROJECTS			
CAPITAL PROJECT FUNDS	(23,892,843)	-80.7%	Use of fund balance for CIP
ELECTRIC UTILITY *			
ELECTRIC UTILITY	54,442,261	-6.8%	
INTERNAL SERVICE FUNDS			
GENERAL LIABILITY INSURANCE	(6,632,287)	121.0%	Retain fund balance for future claims
WORKERS' COMPENSATION	1,730,302	-29.7%	Based on estimated claims. Actual amounts may vary
TECHNOLOGY SERVICES	6,341,094	-14.5%	Use of fund balance for Technology hardware and software
FACILITIES MAINTENANCE	25,872,974	-4.6%	
FLEET MAINTENANCE	10,302,439	1.2%	
EQUIPMENT REPLACEMENT RESERVE	22,154,292	4.9%	-
UNFUNDED LIABILITIES	7,321,339	-27.3%	Based on estimated personnel services. Actual amounts may vary
DEBT SERVICE			
OPERATING & CAPITAL DEBT SERVICE	5,995,813	0.0%	-
Total	\$ 220,385,497		

* Represents unrestricted fund balances available for payment of debt service, capital improvements, or other annual operating costs. Note: Fund balances include Nonspendable, Restricted, Committed, Assigned, and Unrestricted funds.

**City of Moreno Valley
FY 2025/26 - 2026/27 Proposed Budget
CITY-WIDE FUND BALANCES**

EXHIBIT A

Department/Fund	Projected Available Fund Balance June 30, 2026	Revenues FY 2026/27	Transfers In	Total Sources of Funds FY 2026/27
GENERAL FUND *				
GENERAL FUND	\$ 26,143,215	\$ 188,958,450	\$ 19,569	\$ 188,978,019
MEASURE U	-	23,838,067	-	23,838,067
COMMUNITY SERVICES DISTRICT				
LIBRARY SERVICES	3,181,886	3,205,877	1,218,345	4,424,222
ZONE A PARKS	1,226,858	10,963,909	5,000	10,968,909
SPECIAL DISTRICT FUNDS	5,961,201	8,771,345	1,085,291	9,856,636
SUCCESSOR AGENCY				
SUCCESSOR AGENCY	(47,370,609)	3,550,000	-	3,550,000
HOUSING AUTHORITY				
HOUSING AUTHORITY	37,404,340	101,000	-	101,000
SPECIAL REVENUE FUNDS				
GAS TAX	2,499,130	11,141,465	-	11,141,465
ENDOWMENT FUNDS	207,757	5,280	-	5,280
COMMUNITY DEVELOPMENT BLOCK GRANTS	1,455,095	626,977	-	626,977
DEVELOPMENT IMPACT FEES	41,911,399	6,528,990	919,818	7,448,808
HOME(FEDERAL)	5,718,157	4,520,879	-	4,520,879
MEASURE A	12,560,774	6,550,000	-	6,550,000
OTHER GRANTS & SPECIAL REVENUES	25,850,907	21,043,396	88,902	21,132,298
CAPITAL PROJECTS				
CAPITAL PROJECT FUNDS	(23,892,843)	19,278,490	250,000	19,528,490
ELECTRIC UTILITY *				
ELECTRIC UTILITY	54,442,261	57,305,030	-	57,305,030
INTERNAL SERVICE FUNDS				
GENERAL LIABILITY INSURANCE	(6,632,287)	1,032,491	-	1,032,491
WORKERS' COMPENSATION	1,730,302	439,573	-	439,573
TECHNOLOGY SERVICES	6,341,094	-	725,000	725,000
FACILITIES MAINTENANCE	25,872,974	3,917,715	-	3,917,715
FLEET MAINTENANCE	10,302,439	2,043,933	-	2,043,933
EQUIPMENT REPLACEMENT RESERVE	22,154,292	1,075,235	-	1,075,235
UNFUNDED LIABILITIES	7,321,339	-	-	-
DEBT SERVICE				
OPERATING & CAPITAL DEBT SERVICE	5,995,813	-	3,539,037	3,539,037
Total	\$ 220,385,497	\$ 374,898,102	\$ 7,850,962	\$ 382,749,064

* Represents unrestricted fund balances available for payment of debt service, capital improvements, or other annual operating costs. Note: Fund balances include Nonspendable, Restricted, Committed, Assigned, and Unrestricted funds.

**City of Moreno Valley
FY 2025/26 - 2026/27 Proposed Budget
CITY-WIDE FUND BALANCES**

EXHIBIT A

Department/Fund	Operating Expenditures FY 2026/27	Capital Expenditures FY 2026/27	Transfers Out	Total Uses of Funds FY 2026/27
GENERAL FUND *				
GENERAL FUND	\$ (184,549,460)	\$ -	\$ (4,421,559)	\$ (188,971,019)
MEASURE U	(23,838,067)	-	-	(23,838,067)
COMMUNITY SERVICES DISTRICT				
LIBRARY SERVICES	(4,424,222)	-	-	(4,424,222)
ZONE A PARKS	(13,347,511)	-	-	(13,347,511)
SPECIAL DISTRICT FUNDS	(11,446,820)	-	(97,350)	(11,544,170)
SUCCESSOR AGENCY				
SUCCESSOR AGENCY	(4,208,641)	-	-	(4,208,641)
HOUSING AUTHORITY				
HOUSING AUTHORITY	(266,750)	-	-	(266,750)
SPECIAL REVENUE FUNDS				
GAS TAX	(5,593,111)	-	(50,000)	(5,643,111)
ENDOWMENT FUNDS	(7,500)	-	(5,612)	(13,112)
COMMUNITY DEVELOPMENT BLOCK GRANTS	(626,977)	-	-	(626,977)
DEVELOPMENT IMPACT FEES	-	-	(1,935,138)	(1,935,138)
HOME(FEDERAL)	(4,520,879)	-	-	(4,520,879)
MEASURE A	(2,459,701)	-	(1,324,503)	(3,784,204)
OTHER GRANTS & SPECIAL REVENUES	(9,941,596)	-	(16,800)	(9,958,396)
CAPITAL PROJECTS				
CAPITAL PROJECT FUNDS	(250,000)	-	-	(250,000)
ELECTRIC UTILITY *				
ELECTRIC UTILITY	(57,154,738)	-	-	(57,154,738)
INTERNAL SERVICE FUNDS				
GENERAL LIABILITY INSURANCE	(9,552,670)	-	-	(9,552,670)
WORKERS' COMPENSATION	(955,894)	-	-	(955,894)
TECHNOLOGY SERVICES	(1,645,570)	-	-	(1,645,570)
FACILITIES MAINTENANCE	(5,132,095)	-	-	(5,132,095)
FLEET MAINTENANCE	(1,928,220)	-	-	(1,928,220)
EQUIPMENT REPLACEMENT RESERVE	-	-	-	-
UNFUNDED LIABILITIES	(2,000,000)	-	-	(2,000,000)
DEBT SERVICE				
OPERATING & CAPITAL DEBT SERVICE	(3,539,037)	-	-	(3,539,037)
Total	\$ (347,389,459)	\$ -	\$ (7,850,962)	\$ (355,240,421)

* Represents unrestricted fund balances available for payment of debt service, capital improvements, or other annual operating costs. Note: Fund balances include Nonspendable, Restricted, Committed, Assigned, and Unrestricted funds.

**City of Moreno Valley
FY 2025/26 - 2026/27 Proposed Budget
CITY-WIDE FUND BALANCES**

EXHIBIT A

Department/Fund	Projected Available Fund Balance June 30, 2027	% Change in Fund Balance	Reason for 10% Variance
GENERAL FUND *			
GENERAL FUND	\$ 26,150,215	0.0%	-
MEASURE U	-	0.0%	-
COMMUNITY SERVICES DISTRICT			
LIBRARY SERVICES	3,181,886	0.0%	-
ZONE A PARKS	(1,151,744)	206.5%	Use of fund balance for park projects and special events
SPECIAL DISTRICT FUNDS	4,273,667	-39.5%	Use of fund balance for special district related projects
SUCCESSOR AGENCY			
SUCCESSOR AGENCY	(48,029,250)	1.4%	-
HOUSING AUTHORITY			
HOUSING AUTHORITY	37,238,590	-0.4%	-
SPECIAL REVENUE FUNDS			
GAS TAX	7,997,484	68.8%	Retain fund balance for future projects
ENDOWMENT FUNDS	199,925	-3.9%	-
COMMUNITY DEVELOPMENT BLOCK GRANTS	1,455,095	0.0%	-
DEVELOPMENT IMPACT FEES	47,425,069	11.6%	Retain fund balance for future projects
HOME(FEDERAL)	5,718,157	0.0%	-
MEASURE A	15,326,570	18.0%	Retain fund balance for future projects
OTHER GRANTS & SPECIAL REVENUES	37,024,809	30.2%	Retain fund balance for future projects/programs
CAPITAL PROJECTS			
CAPITAL PROJECT FUNDS	(4,614,353)	-417.8%	Use of fund balance for CIP
ELECTRIC UTILITY *			
ELECTRIC UTILITY	54,592,553	0.3%	-
INTERNAL SERVICE FUNDS			
GENERAL LIABILITY INSURANCE	(15,152,466)	56.2%	Retain fund balance for future claims
WORKERS' COMPENSATION	1,213,981	-42.5%	Based on estimated claims. Actual amounts may vary
TECHNOLOGY SERVICES	5,420,524	-17.0%	Use of fund balance for Technology hardware and software
FACILITIES MAINTENANCE	24,658,594	-4.9%	
FLEET MAINTENANCE	10,418,152	1.1%	
EQUIPMENT REPLACEMENT RESERVE	23,229,527	4.6%	-
UNFUNDED LIABILITIES	5,321,339	-37.6%	Based on estimated personnel services. Actual amounts may vary
DEBT SERVICE			
OPERATING & CAPITAL DEBT SERVICE	5,995,813	0.0%	-
Total	\$ 247,894,140		

* Represents unrestricted fund balances available for payment of debt service, capital improvements, or other annual operating costs. Note: Fund balances include Nonspendable, Restricted, Committed, Assigned, and Unrestricted funds.

City of Moreno Valley
FY 2025/26 Proposed Budget
Revenue & Expense Summary

EXHIBIT A

	General Fund	Community Services District	Successor Agency
Revenues:			
Taxes:			
Property Tax	\$ 36,000,000	\$ 6,694,252	\$ 3,500,000
Property Tax in-lieu	34,321,793	-	-
Utility Users Tax	20,000,000	-	-
Sales Tax	60,546,078	-	-
Other Taxes	22,000,000	7,741,645	-
State Gasoline Tax	-	-	-
Licenses & Permits	6,552,550	-	-
Intergovernmental	390,000	-	-
Charges for Services	15,699,054	6,954,834	-
Use of Money & Property	7,533,000	1,292,001	-
Fines & Forfeitures	544,500	3,500	-
Miscellaneous	168,000	16,180	-
Total Revenues	203,754,975	22,702,412	3,500,000
Expenditures:			
Personnel Services	\$ 38,648,804	\$ 9,632,575	\$ 52,453
Contractual Services	148,064,761	12,873,190	152,411
Materials & Supplies	7,183,533	1,454,119	2,800
Debt Service	-	-	3,371,880
Electric Utility Exp	-	-	-
Fixed Charges	5,447,166	3,459,811	7,000
Fixed Assets	-	1,655,000	-
Total Expenditures	199,344,264	29,074,695	3,586,544
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	4,410,711	(6,372,283)	(86,544)
Transfers:			
Transfers In	18,816	2,301,203	-
Transfers Out	(4,422,527)	(95,078)	-
Net Transfers	(4,403,711)	2,206,125	-
Total Revenues & Transfers In	203,773,791	25,003,615	3,500,000
Total Expenditures & Transfers Out	(203,766,791)	(29,169,773)	(3,586,544)
Net Change or Proposed Use of Fund Balance	\$ 7,000	\$ (4,166,158)	\$ (86,544)

City of Moreno Valley
FY 2025/26 Proposed Budget
Revenue & Expense Summary

EXHIBIT A

	Housing	Special Revenue Funds	Capital Projects
Revenues:			
Taxes:			
Property Tax	\$ -	\$ -	\$ -
Property Tax in-lieu	-	-	-
Utility Users Tax	-	-	-
Sales Tax	-	-	-
Other Taxes	-	1,013,800	-
State Gasoline Tax	-	11,140,465	-
Licenses & Permits	-	1,600	-
Intergovernmental	-	27,503,298	8,079,729
Charges for Services	-	9,847,014	11,198,761
Use of Money & Property	100,000	453,199	-
Fines & Forfeitures	-	-	-
Miscellaneous	1,000	590,442	-
Total Revenues	101,000	50,549,818	19,278,490
Expenditures:			
Personnel Services	\$ -	\$ 8,607,296	\$ -
Contractual Services	266,500	11,209,468	250,000
Materials & Supplies	250	1,911,559	-
Debt Service	-	-	-
Electric Utility Exp	-	-	-
Fixed Charges	-	1,420,049	-
Fixed Assets	-	175,000	-
Total Expenditures	266,750	23,323,372	250,000
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<i>(165,750)</i>	<i>27,226,446</i>	<i>19,028,490</i>
Transfers:			
Transfers In	-	1,013,624	250,000
Transfers Out	-	(3,340,341)	-
Net Transfers	-	(2,326,717)	250,000
Total Revenues & Transfers In	101,000	51,563,442	19,528,490
Total Expenditures & Transfers Out	(266,750)	(26,663,713)	(250,000)
Net Change or Proposed Use of Fund Balance	\$ (165,750)	\$ 24,899,729	\$ 19,278,490

City of Moreno Valley
FY 2025/26 Proposed Budget
Revenue & Expense Summary

EXHIBIT A

	Enterprise Funds	Internal Service Funds	Debt Service	Grand Total
Revenues:				
Taxes:				
Property Tax	\$ -	\$ -	\$ -	\$ 46,194,252
Property Tax in-lieu	-	-	-	34,321,793
Utility Users Tax	-	-	-	20,000,000
Sales Tax	-	-	-	60,546,078
Other Taxes	-	-	-	30,755,445
State Gasoline Tax	-	-	-	11,140,465
Licenses & Permits	-	-	-	6,554,150
Intergovernmental	-	25,000	-	35,998,027
Charges for Services	57,409,981	8,468,197	-	109,577,841
Use of Money & Property	1,607,000	-	-	10,985,200
Fines & Forfeitures	-	-	-	548,000
Miscellaneous	100,000	15,750	-	891,372
Total Revenues	59,116,981	8,508,947	-	367,512,623
Expenditures:				
Personnel Services	\$ 4,889,538	\$ 4,390,896	\$ -	\$ 66,221,562
Contractual Services	9,432,457	3,490,412	11,518	185,750,717
Materials & Supplies	169,530	10,675,169	-	21,396,960
Debt Service	1,537,215	-	3,537,785	8,446,880
Electric Utility Exp	850,000	-	-	850,000
Fixed Charges	4,820,263	2,142,744	-	17,297,033
Fixed Assets	41,215,793	-	-	43,045,793
Total Expenditures	62,914,796	20,699,221	3,549,303	343,008,945
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(3,797,815)	(12,190,274)	(3,549,303)	24,503,678
Transfers:				
Transfers In	-	725,000	3,549,303	7,857,946
Transfers Out	-	-	-	(7,857,946)
Net Transfers	-	725,000	3,549,303	-
Total Revenues & Transfers In	59,116,981	9,233,947	3,549,303	375,370,569
Total Expenditures & Transfers Out	(62,914,796)	(20,699,221)	(3,549,303)	(350,866,891)
Net Change or Proposed Use of Fund Balance	\$ (3,797,815)	\$ (11,465,274)	\$ -	\$ 24,503,678

City of Moreno Valley
FY 2026/27 Proposed Budget
Revenue & Expense Summary

EXHIBIT A

	General Fund	Community Services District	Successor Agency
Revenues:			
Taxes:			
Property Tax	\$ 36,750,000	\$ 6,713,952	\$ 3,550,000
Property Tax in-lieu	37,753,973	-	-
Utility Users Tax	22,000,000	-	-
Sales Tax	60,588,067	-	-
Other Taxes	24,200,000	7,741,645	-
State Gasoline Tax	-	-	-
Licenses & Permits	6,553,150	-	-
Intergovernmental	390,000	-	-
Charges for Services	16,312,377	7,137,015	-
Use of Money & Property	7,536,450	1,328,606	-
Fines & Forfeitures	544,500	3,500	-
Miscellaneous	168,000	16,413	-
Total Revenues	212,796,517	22,941,131	3,550,000
Expenditures:			
Personnel Services	\$ 36,842,438	\$ 9,784,953	\$ 52,450
Contractual Services	160,772,849	13,100,097	152,411
Materials & Supplies	5,338,074	1,259,892	2,800
Debt Service	-	-	3,993,980
Electric Utility Exp	-	-	-
Fixed Charges	5,434,166	3,473,611	7,000
Fixed Assets	-	1,600,000	-
Total Expenditures	208,387,527	29,218,553	4,208,641
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	4,408,990	(6,277,422)	(658,641)
Transfers:			
Transfers In	19,569	2,308,636	-
Transfers Out	(4,421,559)	(97,350)	-
Net Transfers	(4,401,990)	2,211,286	-
Total Revenues & Transfers In	212,816,086	25,249,767	3,550,000
Total Expenditures & Transfers Out	(212,809,086)	(29,315,903)	(4,208,641)
Net Change or Proposed Use of Fund Balance	\$ 7,000	\$ (4,066,136)	\$ (658,641)

**City of Moreno Valley
FY 2026/27 Proposed Budget
Revenue & Expense Summary**

EXHIBIT A

	Housing	Special Revenue Funds	Capital Projects
Revenues:			
Taxes:			
Property Tax	\$ -	\$ -	\$ -
Property Tax in-lieu	-	-	-
Utility Users Tax	-	-	-
Sales Tax	-	-	-
Other Taxes	-	1,049,300	-
State Gasoline Tax	-	11,140,465	-
Licenses & Permits	-	1,680	-
Intergovernmental	-	27,228,215	8,079,729
Charges for Services	-	9,949,814	11,198,761
Use of Money & Property	100,000	453,799	-
Fines & Forfeitures	-	-	-
Miscellaneous	1,000	593,714	-
Total Revenues	101,000	50,416,987	19,278,490
Expenditures:			
Personnel Services	\$ -	\$ 8,662,938	\$ -
Contractual Services	266,500	10,927,118	250,000
Materials & Supplies	250	1,912,259	-
Debt Service	-	-	-
Electric Utility Exp	-	-	-
Fixed Charges	-	1,422,449	-
Fixed Assets	-	225,000	-
Total Expenditures	266,750	23,149,764	250,000
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<i>(165,750)</i>	<i>27,267,223</i>	<i>19,028,490</i>
Transfers:			
Transfers In	-	1,008,720	250,000
Transfers Out	-	(3,332,053)	-
Net Transfers	-	(2,323,333)	250,000
Total Revenues & Transfers In	101,000	51,425,707	19,528,490
Total Expenditures & Transfers Out	(266,750)	(26,481,817)	(250,000)
Net Change or Proposed Use of Fund Balance	\$ (165,750)	\$ 24,943,890	\$ 19,278,490

**City of Moreno Valley
FY 2026/27 Proposed Budget
Revenue & Expense Summary**

EXHIBIT A

	Enterprise Funds	Internal Service Funds	Debt Service	Grand Total
Revenues:				
Taxes:				
Property Tax	\$ -	\$ -	\$ -	\$ 47,013,952
Property Tax in-lieu	-	-	-	37,753,973
Utility Users Tax	-	-	-	22,000,000
Sales Tax	-	-	-	60,588,067
Other Taxes	-	-	-	32,990,945
State Gasoline Tax	-	-	-	11,140,465
Licenses & Permits	-	-	-	6,554,830
Intergovernmental	-	25,000	-	35,722,944
Charges for Services	55,630,030	8,468,197	-	108,696,194
Use of Money & Property	1,575,000	-	-	10,993,855
Fines & Forfeitures	-	-	-	548,000
Miscellaneous	100,000	15,750	-	894,877
Total Revenues	57,305,030	8,508,947	-	374,898,102
Expenditures:				
Personnel Services	\$ 5,024,224	\$ 4,406,124	\$ -	\$ 64,773,127
Contractual Services	10,189,534	3,490,412	11,517	199,160,438
Materials & Supplies	183,632	11,175,169	-	19,872,076
Debt Service	1,494,335	-	3,527,520	9,015,835
Electric Utility Exp	900,000	-	-	900,000
Fixed Charges	4,407,216	2,142,744	-	16,887,186
Fixed Assets	35,052,827	-	-	36,877,827
Total Expenditures	57,251,768	21,214,449	3,539,037	347,486,489
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	53,262	(12,705,502)	(3,539,037)	27,411,613
Transfers:				
Transfers In	-	725,000	3,539,037	7,850,962
Transfers Out	-	-	-	(7,850,962)
Net Transfers	-	725,000	3,539,037	-
Total Revenues & Transfers In	57,305,030	9,233,947	3,539,037	382,749,064
Total Expenditures & Transfers Out	(57,251,768)	(21,214,449)	(3,539,037)	(355,337,451)
Net Change or Proposed Use of Fund Balance	\$ 53,262	\$ (11,980,502)	\$ -	\$ 27,411,613

City of Moreno Valley
 FY 2025/26- 2026/27 Proposed Budget
 EXPENDITURE SUMMARY BY FUND

Fund / Fund Title	2022/23	2023/24	2024/25	2025/26	Increase (Decrease) over/(under) 2024/25 Amended Budget	2026/27	Increase (Decrease) over/(under) 2025/26 Proposed Budget
	Actual	Actual	Amended Budget	Proposed Budget		Proposed Budget	
1010 GENERAL FUND	\$ 155,495,377	\$ 164,399,354	\$ 161,144,480	\$ 177,970,713	\$ 16,826,233	\$ 188,971,019	\$ 11,000,306
1011 MEASURE U FUND	-	-	-	25,796,078	25,796,078	23,838,067	(1,958,011)
2000 STATE GASOLINE TAX	15,804,233	6,060,764	17,637,082	5,607,216	(12,029,866)	5,643,111	35,895
2001 MEASURE A	7,333,752	4,230,809	5,957,317	3,784,134	(2,173,183)	3,784,204	70
2005 AIR QUALITY MANAGEMENT	253,635	258,654	271,183	447,747	176,564	455,134	7,387
2006 SPECIAL DISTRICTS ADMINISTRATION	605,515	541,966	682,808	1,098,070	415,262	1,071,389	(26,681)
2007 STORM WATER MAINTENANCE	519,584	601,838	569,194	558,161	(11,033)	560,584	2,423
2008 STORM WATER MANAGEMENT	629,985	864,504	1,791,398	1,015,913	(775,485)	1,019,801	3,888
2010 CFD No. 4-M	37,246	51,736	85,370	85,370	-	85,370	-
2011 PUB/EDUC/GOVT ACCESS PROG FD	661,348	677,634	617,926	432,058	(185,868)	432,058	-
2013 CIVIL PENALTIES	224	-	-	-	-	-	-
2014 EMERGENCY SERVICES AGENCY FINES	31,883	24,969	90,000	90,000	-	90,000	-
2018 GENERAL PLAN AMENDMENTS	17,600	-	384,183	120,000	(264,183)	120,000	-
2019 QUIMBY IN-LIEU PARK FEES	168,351	1,982,937	312,775	-	(312,775)	-	-
2020 RECYCLING PROGRAMS	-	191,707	429,371	319,956	(109,415)	322,308	2,352
2024 TRAFFIC SIGNAL MITIGATION	-	-	70,000	-	(70,000)	-	-
2050 CFD No. 2014-01	227,877	252,440	748,481	656,465	(92,016)	727,318	70,853
2055 CFD No. 2023-01	-	-	-	5,000	5,000	5,000	-
2200 BEVERAGE CONTAINER RECYCLING	44,556	48,891	54,237	52,361	(1,876)	51,816	(545)
2201 CHILD CARE GRANT	841,522	1,032,438	915,668	1,025,500	109,832	1,034,500	9,000
2202 ASES PROGRAM GRANT	9,374,941	9,360,211	9,348,716	-	(9,348,716)	-	-
2207 USED OIL RECYCLING	27,953	42,336	35,682	28,279	(7,403)	28,852	573
2300 OTHER GRANTS	3,490,500	1,805,767	6,658,829	2,238,661	(4,420,168)	1,949,621	(289,040)
2301 CAPITAL PROJECTS GRANTS	9,757,926	11,091,201	10,101,138	-	(10,101,138)	-	-
2350 OTHER GRANTS - PCS	-	-	1,026,405	1,000,000	(26,405)	1,000,000	-
2410 SLESF GRANTS	532,837	602,511	350,000	350,000	-	350,000	-
2503 EMPG-EMERGENCY MGMT GRANT	92,673	41,048	72,972	72,972	-	72,972	-
2506 HOME	373,230	322,931	4,955,696	4,520,879	(434,817)	4,520,879	-
2507 NEIGHBORHOOD STABILIZATION GRANT	10,162	-	-	-	-	-	-
2512 COMM DEV BLOCK GRANT (CDBG)	3,822,031	862,312	3,997,125	464,385	(3,532,740)	470,314	5,929
2514 EMERGENCY SOLUTIONS GRANT (ESG)	463,726	203,909	330,597	156,663	(173,934)	156,663	-
2610 AMERICAN RESCUE PLAN	24,475,408	-	-	-	-	-	-
2715 JAG GRANTS	38,218	58,532	129,303	-	(129,303)	-	-
2800 SCAG ARTICLE 3 TRANSPORTATION	323,228	6,005	-	-	-	-	-
2901 DIF-ARTERIAL STREETS	1,059,115	1,715,198	1,349,476	924,722	(424,754)	919,818	(4,904)
2902 DIF-TRAFFIC SIGNALS	-	250,000	-	-	-	-	-

City of Moreno Valley
 FY 2025/26- 2026/27 Proposed Budget
 EXPENDITURE SUMMARY BY FUND

Fund / Fund Title	2022/23 Actual	2023/24 Actual	2024/25 Amended Budget	2025/26 Proposed Budget	Increase (Decrease) over/(under) 2024/25 Amended Budget	2026/27 Proposed Budget	Increase (Decrease) over/(under) 2025/26 Proposed Budget
2903 DIF-FIRE	241,362	219,828	216,247	210,619	(5,628)	209,502	(1,117)
2904 DIF-POLICE	642,235	733,311	573,809	558,781	(15,028)	555,818	(2,963)
2905 DIF-PARKLAND FACILITIES	585,325	2,722,588	2,187,875	-	(2,187,875)	-	-
2907 DIF-REC CENTER	1,100,000	300,000	-	-	-	-	-
2909 DIF-CITY HALL	-	1,160,000	113,025	-	(113,025)	-	-
2910 DIF-CORPORATE YARD	600,000	500,000	4,800,000	-	(4,800,000)	-	-
2911 DIF-INTERCHANGE IMPROVEMENT	400,000	100,000	-	-	-	-	-
2913 DIF-ANIMAL SHELTER	375,000	82,193	-	-	-	-	-
2914 DIF-ADMINISTRATION	50,000	50,000	50,000	-	(50,000)	-	-
2916 DIF-PUBLIC ART	-	192,526	20,000	250,000	230,000	250,000	-
3000 FACILITY CONSTRUCTION	2,657,082	6,046,522	19,591,440	-	(19,591,440)	-	-
3001 CAPITAL IMPROVEMENTS	-	5,600,000	5,600,000	-	(5,600,000)	-	-
3002 PUBLIC WORKS CAPITAL PROJECTS	693,153	590,532	17,508,092	-	(17,508,092)	-	-
3003 TUMF CAPITAL PROJECTS	3,799,129	4,893,140	8,748,829	-	(8,748,829)	-	-
3004 TRAFFIC SIGNAL MITIGATION	(0)	3,499,824	70,000	-	(70,000)	-	-
3006 PARKS-COMM SERV CAPITAL PROJECTS	258,618	1,886,008	5,996,628	-	(5,996,628)	-	-
3008 CAPITAL PROJECTS REIMBURSEMENTS	40,169,869	6,844,083	18,385,318	-	(18,385,318)	-	-
3015 PCS CAPITAL PROJ (PARKLAND)	937,814	408,731	11,572,324	-	(11,572,324)	-	-
3016 PCS CAPITAL PROJ (QUIMBY)	44,055	603,661	1,430,285	-	(1,430,285)	-	-
3301 DIF ARTERIAL STREETS CAPITAL PROJECTS	74,571	86,171	1,731,244	-	(1,731,244)	-	-
3302 DIF TRAFFIC SIGNAL CAPITAL PROJ	-	74,359	246,436	-	(246,436)	-	-
3311 DIF INTERCHANGE IMPROV CAP PROJ	66,386	543,186	166,973	-	(166,973)	-	-
3316 DIF PUBLIC ART PROGRAM	-	86,072	126,453	250,000	123,547	250,000	-
3712 2013 REFUNDING OF 2005 LRB	1,489,783	-	-	-	-	-	-
3713 2014 REFUNDING OF 2005 LRB	1,012,911	2,311,917	-	-	-	-	-
3715 2020 REFUNDING OF TRIP COP 13A	1,403,079	1,605,706	1,403,599	1,402,195	(1,404)	1,403,315	1,120
3716 2024 REFUNDING OF 2014 LRB REFUN	-	-	2,247,685	2,147,108	(100,577)	2,135,722	(11,386)
3751 2011 PRIV PLACE REF 97 LRBS	337,587	-	-	-	-	-	-
3910 CELEBRATION PARK ENDOWMENT	-	-	-	-	-	5,000	5,000
3911 EQUESTRIAN TRAIL ENDOWMENT	-	-	200	2,000	1,800	-	(2,000)
3912 ROCKRIDGE PARK ENDOWMENT	-	406	8,142	7,500	(642)	7,500	-
3913 NPDES ENDOWMENT	223	2,836	612	612	-	612	-
4016 MV FOUNDATION - DONATIONS	6,225,618	511,442	541,640	554,689	13,049	556,673	1,984
4017 ARTS COMMISSION	144	-	1,000	-	(1,000)	-	-

City of Moreno Valley
 FY 2025/26- 2026/27 Proposed Budget
 EXPENDITURE SUMMARY BY FUND

Fund / Fund Title	2022/23 Actual	2023/24 Actual	2024/25 Amended Budget	2025/26 Proposed Budget	Increase (Decrease) over/(under) 2024/25 Amended Budget	2026/27 Proposed Budget	Increase (Decrease) over/(under) 2025/26 Proposed Budget
4800 SUCCESSOR AGENCY ADMIN FUND	2,068,770	1,904,400	1,668,316	1,608,664	(59,652)	1,608,661	(3)
4851 SUCSR AGENCY DEBT SERVICE	(763,000)	(763,000)	(763,000)	(763,000)	-	(763,000)	-
4852 SUCC AGENCY 2017 REF 2007 TABS	1,347,726	1,339,871	1,345,350	2,740,880	1,395,530	3,362,980	622,100
5010 LIBRARY SERVICES	3,264,854	3,433,819	3,283,990	4,530,031	1,246,041	4,424,222	(105,809)
5011 ZONE A PARKS	12,154,119	19,326,989	15,143,823	13,296,555	(1,847,268)	13,347,511	50,956
5012 LMD 2014-01	1,368,054	1,516,368	1,498,648	1,588,549	89,901	1,658,819	70,270
5013 ZONE E EXTENSIVE LANDSCAPE	400,556	409,006	400,490	699,906	299,416	654,536	(45,370)
5014 LMD 2014-02	2,427,873	2,779,464	3,316,825	3,437,472	120,647	3,633,011	195,539
5016 CFD 2021-01 Parks Fac Maint	81,732	133,756	525,500	550,500	25,000	550,500	-
5110 ZONE C ARTERIAL ST LIGHTS	819,491	996,062	831,808	912,213	80,405	955,726	43,513
5111 ZONE D STANDARD LANDSCAPE	1,013,572	1,232,303	1,739,192	1,715,790	(23,402)	1,681,127	(34,663)
5112 ZONE M MEDIANS	329,849	309,995	406,213	476,335	70,122	441,283	(35,052)
5113 CFD#1	1,329,722	1,797,091	3,318,551	1,885,636	(1,432,915)	1,889,161	3,525
5114 ZONE S	67,149	60,468	81,583	76,786	(4,797)	80,007	3,221
6010 ELECTRIC	34,853,825	32,195,376	40,943,452	54,161,908	13,218,456	49,073,203	(5,088,705)
6011 ELECTRIC - RESTRICTED ASSETS	2,834,460	3,129,415	40,380,588	3,857,477	(36,523,111)	3,444,430	(413,047)
6012 ELECTRIC - PUBLIC PURPOSE	1,594,354	1,986,870	2,511,781	3,346,196	834,415	3,227,800	(118,396)
6031 2013 REFUNDING OF 05 LRB	(9,679)	-	-	-	-	-	-
6032 2014 REFUNDING OF 2005 LRB	111,543	109,183	107,784	-	(107,784)	-	-
6036 2024 REFUND OF 2014 LRB	-	-	-	104,815	104,815	97,030	(7,785)
6041 2021 LEASE REVENUE BONDS REFIN.	638,041	630,857	618,516	609,785	(8,731)	593,025	(16,760)
6051 2021 STREETLIGHT REFINANCE	234,953	217,519	201,618	185,410	(16,208)	167,075	(18,335)
6060 2019 TAXABLE LEASE REVENUE BONDS	650,078	649,178	636,625	649,205	12,580	649,205	-
7010 GENERAL LIABILITY INSURANCE	3,585,425	3,873,024	4,350,168	9,055,339	4,705,171	9,552,670	497,331
7110 WORKERS' COMPENSATION	635,862	1,152,034	955,342	953,906	(1,436)	955,894	1,988
7210 TECHNOLOGY SERVICES	20,210	76,154	596,725	673,775	77,050	673,775	-
7220 TECHNOLOGY SERVICES ASSET FUND	504,531	777,366	3,409,247	971,795	(2,437,452)	971,795	-
7310 FACILITIES MAINTENANCE	5,669,206	7,272,996	4,365,837	4,603,269	237,432	4,615,095	11,826
7320 FACILITIES MAINTENANCE ASSET FND	467,474	493,455	517,000	517,000	-	517,000	-
7330 FACILITIES REPLACEMENT RESERVE	1,708,227	-	11,014,356	-	(11,014,356)	-	-
7410 FLEET OPERATIONS	1,628,225	1,927,906	1,776,039	1,924,137	148,098	1,928,220	4,083
7430 FLEET OPS REPLACEMENT RESERVE	-	-	2,757,440	-	(2,757,440)	-	-
7510 EQUIPT REPLACEMENT RESERVE	-	-	3,054,982	-	(3,054,982)	-	-
7610 UNFUNDED LIABILITIES	-	-	-	2,000,000	2,000,000	2,000,000	-
8884 HOUSING AUTHORITY	471,374	232,867	250,000	266,750	16,750	266,750	-
Total Expenditures	\$ 381,187,157	\$ 338,438,436	\$ 484,700,057	\$ 350,866,891	\$ (133,833,166)	\$ 355,337,451	\$ 4,470,560

**City of Moreno Valley
FY 2025/26 - 2026/27 Proposed Budget
INTER-FUND REVENUES**

GL Account	FY 2025/26 Proposed Budget	FY 2026/27 Proposed Budget
1010-99-99-91010-805013 - Transfers in - from ZONE "E" EXT LDSC FUND	\$ 18,816	\$ 19,569
2007-99-99-92007-802000 - Transfers in - from GAS TAX FUND	50,000	50,000
2008-99-99-92008-803913 - Transfers in - from NPDES ENDOWMENT	612	612
2008-99-99-92008-805013 - Transfers in - from ZONE "E" EXT LDSC FUND	38,290	38,290
2901-99-95-92901-802001 - Transfers in - from MEASURE "A" FUND	924,722	919,818
3316-99-99-93316-802916 - Transfers in - from DIF - PUBLIC ART	250,000	250,000
3715-99-90-93715-801010 - Transfers in - from GENERAL FUND	997,510	998,630
3715-99-90-93715-802001 - Transfers in - from MEASURE "A" FUND	404,685	404,685
3716-99-90-93716-801010 - Transfers in - from GENERAL FUND	452,986	450,584
3716-99-90-93716-802901 - Transfers in - from DIF - ARTERIAL STREETS	924,722	919,818
3716-99-90-93716-802903 - Transfers in - from DIF - FIRE	210,619	209,502
3716-99-90-93716-802904 - Transfers in - from DIF - POLICE	558,781	555,818
5010-99-99-95010-801010 - Transfers in - from GENERAL FUND	1,324,154	1,218,345
5011-99-99-95011-803910 - Transfers in - from CELEBRATION PARK ENDOWMENT FND	-	5,000
5012-99-99-95012-801010 - Transfers in - from GENERAL FUND	375,407	440,000
5014-99-99-95014-801010 - Transfers in - from GENERAL FUND	232,470	236,000
5110-99-99-95110-801010 - Transfers in - from GENERAL FUND	150,000	175,000
5112-99-99-95112-801010 - Transfers in - from GENERAL FUND	165,000	178,000
5112-99-99-95112-802050 - Transfers in - from CFD No. 2014-01	16,200	16,800
5113-99-99-95113-805013 - Transfers in - from ZONE "E" EXT LDSC FUND	37,972	39,491
7230-99-99-97230-801010 - Transfers in - from GENERAL FUND	725,000	725,000
	\$ 7,857,946	\$ 7,850,962

**City of Moreno Valley
FY 2025/26 - 2026/27 Proposed Budget
INTRA-FUND REVENUES**

GL Account	FY 2025/26 Proposed Budget	FY 2026/27 Proposed Budget
4852-99-99-94852-814800 - Transfers in - bet categ SUCCESSOR AGENCY ADMIN	\$ 2,740,880	\$ 3,362,980
6011-99-99-96011-826010 - Transfers in - within cat ELECTRIC FUND	12,000,000	12,000,000
6011-99-99-96011-826012 - Transfers in - within cat ELECTRIC PUBLIC PURPOSE	10,000,000	500,000
6036-99-90-96036-826010 - Transfers in - within cat ELECTRIC FUND	257,290	255,925
6041-99-99-96041-826010 - Transfers in - within cat ELECTRIC FUND	2,079,785	2,083,025
6051-99-99-96051-826010 - Transfers in - within cat ELECTRIC FUND	709,180	709,180
6060-99-99-96060-826010 - Transfers in - within cat ELECTRIC FUND	649,205	649,205
7210-99-99-97210-827230 - Transfers in - within categ TECHNOLOGY REPLACEMENT RESERVE	673,775	673,775
	\$ 29,110,115	\$ 20,234,090

City of Moreno Valley
FY 2025/26 - 2026/27 Proposed Budget
INTER-FUND EXPENSES

GL Account	FY 2025/26	FY 2026/27
	Proposed Budget	Proposed Budget
1010-99-99-91010-903715 - Transfers to 2020 REFUNDING OF TRIP COP 13A	\$ 997,510	\$ 998,630
1010-99-99-91010-903716 - Transfers to 2024 REFUNDING 2014 LRB	452,986	450,584
1010-99-99-91010-905010 - Transfers to LIBRARY SERVICES FUND	1,324,154	1,218,345
1010-99-99-91010-905012 - Transfers to LMD 2014-01	375,407	440,000
1010-99-99-91010-905014 - Transfers to LMD 2014-02	232,470	236,000
1010-99-99-91010-905110 - Transfers to ZONE "C" ART LGHT FUND	150,000	175,000
1010-99-99-91010-905112 - Transfers to ZONE "M" MEDIAN FUND	165,000	178,000
1010-99-99-91010-907230 - Transfers to - TS Replacement Fund	725,000	725,000
2000-99-99-92000-902007 - Transfers to STORM WATER MAINTENANCE	50,000	50,000
2001-99-99-92001-902901 - Transfers to DIF - ARTERIAL STREETS	924,722	919,818
2001-99-99-92001-903715 - Transfers to 2020 REFUNDING OF TRIP COP 13A	404,685	404,685
2916-99-95-92916-903316 - Transfers to DIF PUBLIC ART PROGRAM	250,000	250,000
2050-99-99-92050-905112 - Transfers to ZONE "M" MEDIAN FUND	16,200	16,800
2901-99-95-92901-903716 - Transfers to 2024 REFUNDING 2014 LRB	924,722	919,818
2903-99-95-92903-903716 - Transfers to 2024 REFUNDING 2014 LRB	210,619	209,502
2904-99-95-92904-903716 - Transfers to 2024 REFUNDING 2014 LRB	558,781	555,818
3910-99-99-93910-905011 - Transfers to ZONE "A" PARKS FUND	-	5,000
3913-99-99-93913-902008 - Transfers to STORM WATER MANAGEMENT	612	612
5013-99-99-95013-901010 - Transfers to GENERAL FUND	18,816	19,569
5013-99-99-95013-902008 - Transfers to STORM WATER MANAGEMENT	38,290	38,290
5013-99-99-95013-905113 - Transfers to CFD#1	37,972	39,491
	\$ 7,857,946	\$ 7,850,962

City of Moreno Valley
FY 2025/26 - 2026/27 Proposed Budget
INTRA-FUND EXPENSES

GL Account	FY 2025/26	FY 2026/27
	Proposed Budget	Proposed Budget
4800-99-99-94800-914852 - Transfers to - between cat SUCC AGCY 2017 REF 07 TABS	\$ 2,740,880	\$ 3,362,980
6010-99-99-96010-926041 - Transfers to- within cat 2021 LEASE REVENUE BONDS REFIN.	2,079,785	2,083,025
6010-99-99-96010-926051 - Transfers to- within cat 2021 STREETLIGHT REFINANCE	709,180	709,180
6010-99-99-96010-926060 - Transfers to - within cat - 2019 TAXABLE LEASE REV BONDS	649,205	649,205
6010-99-99-96010-926011 - Transfers to - within cat ELECTRIC - RESTRICTED ASSETS	12,000,000	12,000,000
6010-99-99-96010-926036 - Transfers to - within cat 2024 REFUNDING 2014 LRB	257,290	255,925
6012-99-99-96012-926011 - Transfers to - within cat ELECTRIC - RESTRICTED ASSETS	10,000,000	500,000
7230-99-99-97230-927210 - Transfers to - within cat TECHNOLOGY SERVICES	673,775	673,775
	\$ 29,110,115	\$ 20,234,090

**City of Moreno Valley
FY 2025/26 - 2026/27 Proposed Budget
Capital Assets**

Fund	Section	Account	Asset Description	2024/25	2024/25	2025/26	2026/27
				Amended Budget	Year End Projection	Proposed Budget	Proposed Budget
1010 GENERAL FUND							
16110	Media	660310 - Mach-Equip-New - Furn & Equip	Multiple new equipment	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
18210	Animal Services	660320 - Mach-Equip- Repl - Furn & Equip	Multiple equipment replacements	15,150	15,150	15,150	15,150
30110	Fire Operations	660310 - Mach-Equip- New - Furn & Equip	Multiple new equipment	20,000	20,000	10,000	10,000
		660310 - Mach-Equip-New - Furn & Equip	Multiple new equipment	-	-	200,000	400,000
		660322 - Mach-Equip- Repl - Vehicles	Equipment replacement	120,920	120,920	30,000	30,000
45370	Fleet Operations	660322 - Mach-Equip- Repl - Vehicles	Multiple vehicle replacements citywide	4,760,110	4,760,110	2,488,800	2,488,800
				\$ 4,936,180	\$ 4,936,180	\$ 2,763,950	\$ 2,963,950
1011 MEASURE U FUND							
30110	Fire Operations	660312 - Mach-Equip-New - Vehicles	Medical response vehicle	-	-	1,400,000	-
45311	Public Works - Street Maint	660312 - Mach-Equip-New - Vehicles	Grappler trucks	-	-	460,000	-
				\$ -	\$ -	\$ 1,860,000	\$ -
2000 STATE GASOLINE TAX							
45311	Public Works - Street Maint	660398 - Mach-Equip-New - Other	Multiple new equipment	-	-	366,000	366,000
				\$ -	\$ -	\$ 366,000	\$ 366,000
TOTAL FIXED ASSETS				\$ 7,015,903	\$ 7,015,903	\$ 4,989,950	\$ 3,329,950

Fund Balance and Financial Reserves Policy

PURPOSE: The City of Moreno Valley is dedicated to maintaining the fiscal stability of the City. It is essential that adequate levels of unrestricted funds be maintained to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and/or other similar circumstances. This policy will provide guidance on establishing and maintaining reasonable levels of reserves in both governmental and proprietary funds. In addition, this policy will improve financial reporting by establishing fund balance classifications that create a hierarchy based on the extent to which the City is bound to observe spending constraints that govern how the City can use amounts reported in the governmental fund balance sheet.

SCOPE: As referencing governmental funds, this policy in conjunction with Resolution 2011-62 (adopted June 14, 2011) satisfies the requirements of Governmental Accounting Standards Board (GASB) Statement No. 54.

DEFINITIONS:

- **Calculation Date:** June 30th every year. Reviewed during audit and adjusted prior to closing General Ledger.
- **Capital Projects Funds:** are used to account for all financial resources restricted, committed or assigned to expenditures for acquisition or construction of capital assets.
- **Debt Service Funds:** are used to account for all financial resources restricted, committed or assigned to expenditures for principal and interest.
- **Fund Balance** is the excess of total assets as compared to total liabilities in a governmental fund.
 - Fund Balances are listed under five categories:
 - **Non-spendable:** Amounts that cannot be spent because they are either not in the spendable form or are legally and contractually required to be maintained intact.
 - **Restricted:** Amounts that are constrained on the use of resources by external creditors, grantors, contributor, or laws or regulations of other governments; or, by law through constitutional provisions or enabling legislature.
 - **Committed:** Amounts that can be used only for the specific purposes pursuant to constraints imposed by formal action of the government's highest authority, City Council.
 - **Assigned:** Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
 - **Unassigned:** the residual amounts that have not been restricted, committed, or assigned to specific purposes.
- **General Funds:** are used to account for all financial resources not accounted for and reported in another fund.
- **Measure U Funds:** are used to account for all financial resources pertaining to the Measure U transaction and use tax.
- **Operating Expenditures:** All expenses excluding Capital Improvement Projects, Capital Assets and Transfers In/Out.

Approved by: City Council

02/07/17

Last Revised: 05/02/2023, 06/04/2024, 05/06/2025

Fund Balance and Financial Reserves Policy

- **Permanent Funds**: are used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the City's purposes.
- **Special Revenue Funds**: are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt services or capital projects.
- **Unaudited Actual**: Estimated operating expenses as of June 30 every year.

POLICY:

I. **Fund Balance Classification in Governmental Funds**

- A. GASB 54 outlines the requirement to report the fund balance for governmental funds in specific classifications, which create a hierarchy primarily based on the extent to which the City is bound to the constraints on the specific purposes for which funds can be spent.
1. The Fund Balance consists of the following five categories:
 - a. Non-spendable
 - b. Restricted
 - c. Committed
 - d. Assigned
 - e. Unassigned
- B. An individual governmental fund could include non-spendable resources and amounts that are restricted, committed, assigned, unassigned, or any combination of those classifications.
- C. Restricted amounts are to be considered spent when expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available and committed or assigned.
- D. Unassigned amounts are considered to have been spent when expenditure is incurred for purposes which amounts in any of these unrestricted fund balance classifications can be used.
- E. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- F. The general fund is the only fund that may report a positive unassigned fund balance.
1. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.
- G. Stabilization Arrangements
1. Per GASB 54, governments have the option to formally set aside unrestricted fund balance amounts to use for budget or revenue stabilization, working capital needs, and contingencies or emergencies.
 - a. The authority to set aside such amounts can be established by statute, ordinance, or resolution.

Fund Balance and Financial Reserves Policy

- b. These amounts are subject to controls that dictate the circumstances under which they can be spent.
- c. The formal action that imposes the parameters for spending should identify and describe the specific circumstances under which a need for stabilization arises.
 - i. Those circumstances should be such that they would not be expected to occur routinely.
- d. Stabilization amounts should be reported in the general fund as restricted or committed if they meet the criteria of restricted or committed fund balance.
- e. A stabilization arrangement would satisfy the criteria to be reported as a separate special revenue fund only if the resources derive from the specific restricted or committed revenue source.

II. Committing Fund Balance

- A. For the City of Moreno Valley, the City Council is the highest level of decision-making authority.
- B. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at a City Council meeting.
 - 1. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made.
 - 2. The amount subject to the constraint may be determined in the subsequent period.

III. Assigned Fund Balance

- A. The City Council has authorized the City Manager as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.
 - 1. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular year.

IV. Reporting Encumbrances

- A. Encumbering amounts in governmental funds for specific purposes for which resources have already been restricted, committed, or assigned should not result in separate display of encumbered amounts.
- B. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed, or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB Statement No. 54.

V. Hierarchy of Fund Balance Use

- A. When multiple categories of fund balance are available for expenditures, the City will spend the most restricted funds first before moving down the category with available funds in the following order:

Fund Balance and Financial Reserves Policy

1. Restricted
2. Committed
3. Assigned
4. Unassigned

VI. Minimum Level of Fund Balance/Net Assets

A. General Fund

1. It is the goal of the City to achieve and maintain a minimum unrestricted (committed, assigned and unassigned) fund balance in its General Fund.
 - a. Committed Fund Balance for Financial Stabilization Arrangement
 - i. The City's General Fund balance committed for Operating Reserve Stabilization is established at a minimum goal of 15% of the General Fund's operating expenditures.
 - 1) These funds are to be used for catastrophic events, major emergencies, or in periods of severe fiscal crisis.
 - ii. An Operating Reserve Stabilization Fund Balance in the General Fund is established for the purpose of providing funds for an urgent catastrophic event or major disaster that affects the safety of residents, employees, or property (e.g. earthquake, wildfires, terrorist attack, etc.)
 - 1) The recognition of an urgent event must be established by the City Council by adoption of a resolution explaining the nature of the fiscal crisis and requires approval by a majority vote of the City Council.
 - 2) A budget revision must be approved by the City Council. A maximum of 50% of the prior fiscal year ending balance in the Operating Reserve Stabilization Fund may be drawn.
 - 3) The City Council must approve and adopt a plan to restore the fund balance per Section VII, if the fund balance falls below the minimum requirement.
 - b. Assigned Fund Balance
 - i. The City's assigned fund balance for Economic Uncertainty Reserve is established at a minimum of 15% of the General Fund's operating expenditures.
 - 1) These funds are to be used during times of severe economic distress such as recessionary periods, State raids on local resources, or other impactful unforeseen events, which greatly diminish the financial ability of the City to deliver core services.

Approved by: City Council

02/07/17

Last Revised: 05/02/2023, 06/04/2024, 05/06/2025

Fund Balance and Financial Reserves Policy

- 2) The Economic Uncertainty Reserve will be used during periods of economic distress as measured by one of the following triggers:
 - a) Consumer Price Index exceeds the index for the previous year by more than five percent for two consecutive years.
 - b) Local unemployment rate exceeds 9% for three consecutive quarters.
 - c) The rate of inflation exceeds the growth in property tax revenue by 5% for two consecutive fiscal years.
 - d) Significant State take-aways of revenue totaling more than 5% of total revenue in a given fiscal year.
 - e) Sales Tax revenue falls by 5% over the previous quarter.
 - 3) Once the City Council or their designee (City Manager or Chief Financial Officer) has determined that it is necessary to draw down fund balance, a resolution approving the additional appropriation shall be made at the next City Council meeting accompanied by a formal report explaining the nature of the fiscal crisis and the plan to restore the fund balance per Section VII.
- ii. The City's other assigned fund balances may include:
- 1) Continuing appropriations which arise when expenditures are planned and budgeted in one fiscal year and for unforeseen circumstances are not incurred until a subsequent fiscal year.
 - 2) Funds assigned to the receipt and programmatic commitment to administration of grant and/or federal and state award funding projects including any required match obligation.
 - ~~2)3)~~ [Funds assigned to the receipt and programmatic commitment to Measure U – Moreno Valley Essential Services to maintain critical Moreno Valley services.](#)
- c. Unassigned Fund Balance
- i. The City will achieve and maintain a minimum unassigned fund balance in its General Fund of no less than two months (17%) with a maximum of 70% of the General Fund's operating expenditures.
 - 1) The minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain budgeted level of services.
 - ii. The City Council must approve and adopt a plan to restore the fund balance per Section VII, if the fund balance falls below the minimum requirement.

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Fund Balance and Financial Reserves Policy

B. Special Revenue Funds

1. Special revenue funds are created to account for the proceeds from specific revenue sources that are legally restricted for specific purposes (e.g. CSD zones, grants, gas tax).
2. Each fund is unique based on the timing of revenue receipts.
 - a. No specific minimum fund balance requirement is created by this policy.
 - b. Each fund must adhere to any underlying guidelines attached to that revenue source

C. Debt Service Funds

1. The minimum fund balance requirement for any outstanding issue will be consistent with the bond covenants.

D. Capital Projects Funds

1. Capital projects funds are created to account for resources set aside to construct or acquire fixed assets or improvements.
2. These projects may extend beyond one fiscal year.
3. No specific amount for minimum fund balance is required per this policy.

E. Enterprise Funds

1. Enterprise funds should strive for positive net operating income to provide for necessary operating and capital expenses while maintaining sufficient debt service coverage ratios.
2. A specific percentage or dollar amount will vary due to the considerations for working capital, debt coverage, asset replacement, rate stabilization, and revenue volatility.
3. Moreno Valley Utility shall develop a separate Financial Reserves Policy.

F. Internal Service Funds

1. Internal Service Funds, by nature are designed to operate on a break-even basis for operations, while, if applicable, accruing additional funds to finance future capital costs or potential liabilities.
 - a. General Liability
 - i. The minimum fund balance requirement will be based on the actuarial recommended funding level at June 30th each fiscal year.
 - b. Workers' Compensation
 - i. The minimum fund balance requirement will be based on the actuarial recommended funding level at June 30th each fiscal year.
 - c. Technology Maintenance and Replacement

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Last Revised: 05/02/2023, 06/04/2024, 05/06/2025

Fund Balance and Financial Reserves Policy

- i. The City's computer network, communications systems, desktop and peripheral hardware, and technology software expenses are accounted for in the technology internal service fund.
 - ii. This fund is utilized for periodic replacement of desktop computers, the annual expense related to enterprise-wide software licenses, upgrades to servers and networks, and maintenance and upkeep of the communications system.
 - iii. This policy establishes a minimum reserve level of 75%, with a maximum of 150% of the recorded purchase price for the current assets at June 30th each fiscal year. The maximum reserve level exceeds 100% to allow for the cost increases related to future replacement value for the equipment.
- d. Facilities Maintenance and Replacement
- i. The facilities internal service fund is responsible for costs related to routine maintenance (i.e., custodial services) and major rehabilitation (i.e., roof replacement, remodel or expansion) of City buildings.
 - ii. The City maintains a long-term, facilities master plan that is utilized to guide long-range budgeting for major building expenses.
 - iii. This policy establishes a minimum reserve level of 3%, with a maximum of 50% of the recorded purchase price for the current assets at June 30th each fiscal year.
 - 1) The lower reserve levels are established based on the longer life of the facilities and the potential of available financing for these types of assets.
- e. Fleet Maintenance and Replacement
- i. The City has a fleet of rolling stock and other equipment that is maintained and replaced through the equipment internal service fund.
 - ii. The City's Public Works and Parks and Community Services Departments comprise the largest users of and contributors to the equipment internal service fund.
 - iii. This fund receives operating resources from Departments in order to provide for fleet maintenance (annual ongoing costs) and to fund the regular replacement of major pieces of equipment (primarily rolling stock) at their economic obsolescence.
 - iv. This policy establishes a minimum reserve level of 50%, with a maximum of 100% of the recorded purchase price for the current assets at June 30th each fiscal year.
 - 1) The definition of rolling stock includes such equipment as Public Works utility trucks, and Parks and Community Services utility vehicles.
 - 2) The replacement value shall be that updated and used annually as part of the budget development process.

Fund Balance and Financial Reserves Policy

- f. Equipment Maintenance and Replacement
- i. The City has equipment that is maintained and replaced through the equipment internal service fund.
 - ii. This fund receives operating resources from Departments in order to provide for equipment maintenance (annual ongoing costs) and to fund the regular replacement of major pieces of equipment at their economic obsolescence.
 - iii. This policy establishes a minimum reserve level of 75%, with a maximum of 150% of the recorded purchase price for the current assets at June 30th each fiscal year. The maximum reserve level exceeds 100% to allow for the cost increases related to future replacement value for the equipment.
- g. Unfunded Liabilities
- i. This fund should allocate all of the costs related to maintaining a highly functioning full-time and part-time work force.
 - ii. The major expenses allocated to each Department and Program through this fund is unfunded liabilities, including but not limited to, compensated absences/annual leave, etc.
 - iii. This policy states that the fund balance level for the unfunded liabilities fund related to compensated absences will be calculated using the total amount of compensated absences, as noted in the ACFR “Long-Term Debt (Note 6)” for Governmental and Internal Service Funds.
 - 1) This amount represents the total outstanding liability of all accrued employee annual leave that is eligible to be paid to the employees at separation.
 - 2) The minimum reserve level is set at 25% of the current liability for compensated absences at June 30th each fiscal year, with a maximum of 100%.
 - 3) Using “compensated absences” as a measurement for appropriate fund balance allows for one type of liability to be covered.
 - 4) Being able to show how the “compensated absences” liability could be fully covered, if in the highly unlikely scenario the entire amount needed to be converted to an expense, is a useful metric upon which to base a reserve level policy.
 - iv. The City Council has authorized the City Manager as the official authorized to reserve other unfunded liabilities as approved by this fund balance policy.
 - 1) Any amounts recorded and authorized by the City Manager as other unfunded liability will be designated for a specific purposes at the time of recordation (i.e. pension liability, OPEB

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Fund Balance and Financial Reserves Policy

liability, deferred maintenance, etc.).

Fund Balance and Financial Reserves Policy

- 2) **No other unfunded liability reserve level has a designated** minimum reserve level at June 30th each fiscal year, and no other unfunded liability reserve will exceed the maximum of 100%.

VII. **Replenishing Minimum Reserve Balance Deficiencies**

- A. When the General Fund's minimum fund balance falls below the required thresholds, the City Council must approve and adopt a plan to restore this balance to the target minimum level within five years using the following budget strategies:
1. The City will use budget surplus or,
 2. The City will reduce recurring expenditures to eliminate any structural deficit or,
 3. The City will increase revenues or pursue other fund sources, or,
 4. A combination of the three options above.
- B. Unless a repayment plan is pre-established at the time reserves are allocated, Staff shall bring for Council consideration a replenishment plan, within 90-days of allocation from the reserve.
1. It would be Council's expectation that every effort would be made to replenish the reserve as soon as it is financially feasible and practical to do so.
- C. If the reserve cannot be replenished by the next annual budget, a repayment plan not to exceed five years should be approved by Council by a majority vote.

VIII. **Deficit Unassigned Fund Balance**

- A. If the General Fund fund balance or net asset balance is not positive at any year-end, the City shall develop a funding plan and a timeframe to bring it into a positive state.

The unassigned fund balance deficit in General Fund will be restored through the same steps as set forth in Section VII.

IX. **During Close of Fiscal Year Surplus Fund Balance**

- A. At June 30th each fiscal year, if the Committed and Assigned fund requirements have been met and the minimum Unassigned fund balance has been met as stated in section VI, any fiscal year end surplus of revenues over expenditures (including any carryovers) will be Committed by the City Manager as follows:
1. The remaining amounts may be utilized to increase any reserve balance beyond the minimum funding level, but never in excess of the maximum as covered by the policy.

X. **Surplus Unassigned Fund Balance**

- A. Unassigned fund balance in General Fund will be considered a surplus if over 35% of the budgeted expenditures and outgoing transfers of future budget year.
1. If unassigned fund balance of the General Fund ever exceed 70%, the City will consider

Approved by: City Council

02/07/17

Last Revised: 05/02/2023, 06/04/2024, 05/06/2025

Fund Balance and Financial Reserves Policy

such fund balance surpluses, in conjunction with the annual budget process, to be used, in no particular order of priority, for:

- i. Provide additional funding for other assigned or committed fund balance requirements.
 - ii. Capital projects and equipment.
 - iii. Payment of long-term obligations.
 - iv. One-time expenditures that are non-recurring in nature and which will not require additional future expense outlay for maintenance, additional staffing or other recurring expenditures.
- B. Appropriation from General Fund’s unassigned fund balance to fund reserves shall require the approval of City Council.

XI. Implementation and Review

- A. Upon adoption of this policy, the City Council authorizes the Financial and Management Services Department to establish standards and procedures, which may be necessary for its implementation.
- B. The City Council shall review and approve this policy via resolution at a minimum of every two years to ensure it continues to meet the needs of the City given economic factors and the current financial status at that time interval.

Moreno Valley Fund Balance and Financial Reserves Summary

General Fund

	<u>Minimum</u>	<u>Maximum</u>
Committed to: Reserve Stabilization (“Emergency Fund”)	15%	
Assigned to: Economic Uncertainty Reserve (“Rainy Day Fund”)	15%	
Unassigned (“Cash Flow”)	17%	70%

Measure U Fund

	<u>Minimum</u>	<u>Maximum</u>
<u>Assigned to: Measure U Reserve</u> <u>Unassigned (“Cash Flow”)</u>	<u>100%</u>	<u>100%</u>

Debt Service

Reserve Set by Debt Covenants

Enterprise (MVU)

See MVU Financial Reserve Policy

Internal Service Funds

	<u>Minimum</u>	<u>Maximum</u>
General Liability*		
Workers’ Compensation*		
Technology **	75%	150%
Facilities **	3%	50%
Fleet **	50%	100%
Equipment **	75%	150%
Unfunded Liabilities ***	25%	100%

* Based on Actuarial recommended funding level
 ** Based on recorded purchase price
 *** Based on accrued or actuarial liability

PURPOSE: To establish the manner by which all City procurement is to be conducted and to ensure City compliance with applicable laws relating to the expenditure of public funds.

POLICY: When authorized to procure materials or services, all City employees shall follow this policy to correctly and ethically process a procurement need and ensure the efficient use of public funds. Public Works projects follow state and federal guidelines. All City rules, regulations, laws, resolutions, and the City Purchasing Ordinance No. 844 are incorporated herein by reference (see Chapter 3.12 of the Municipal Code). *For an explanation of terms, see the Definitions at the end of this document.*

I Overview

The Purchasing and Sustainability Division of the City of Moreno Valley is responsible for oversight of the procurement of materials, equipment, supplies, and services for all City departments. It is also responsible for administrating the Purchasing and Sustainability Division warehouse and mail operations. These activities will be conducted most cost effectively and efficiently, consistent with City requirements, schedules, and sound Purchasing practices.

This Procurement Procedure (“Procedure”): (a) provides for a coordinated and controlled Purchasing system; (b) effects City Council delegations of authority to conduct Purchasing activities and to execute related contracts to specified staff; (c) promotes a system of financial and administrative internal controls for the efficient expenditure of public funds in accordance with City Council directives, and (d) sets forth the limits for City Purchasing and public works contracts identified in the City’s Purchasing Ordinance.

The City’s Purchasing Ordinance and Procurement Procedures are in place to ensure materials and services are purchased legally and cost-effectively. Remember that services generally have some risk associated with them and typically require additional insured documentation and/or a City Agreement. There are four ways to encumber and/or expend City funds for products and services:

1. Purchase Order
2. Procurement Card(CAL-Card)
3. Direct Pay
4. Petty Cash

The encumbrance accounting system is essential to our procurement process, which allows departments (and Financial & Management Services) to control department spending by knowing what amounts have been committed before the actual invoice and payment of services. A verbal commitment with a vendor and the absence of a purchase order is unacceptable. If a City staff member was to verbally commit to a vendor and not issue a purchase order, it would circumvent the entire budgetary control and competitive process. The process of obtaining a purchase order from the Purchasing and Sustainability Division is the primary method of encumbering City funds. Exceptions to this rule are:

1. Use of a procurement card to purchase material under \$10,000 (does not include professional services)
2. Purchase of material on competitively awarded contract and paid for with a procurement card under \$10,000
3. Special circumstance pre-approved by the Purchasing and Sustainability Division Manager

No purchase order or contract shall be approved unless the Authorized Department Purchaser making the purchase first certifies an adequate unencumbered balance of appropriation(s) to be charged against the cost of the order or contract. Upon adoption by the City Council of annual budgets (both Operating Budgets and Capital Budgets), the appropriations included in the adopted budgets will constitute the authority to spend for the public purposes indicated in the budgets, subject to the methods and authorities outlined in this Procedure. City policies & procedures are designed to optimize usage of its computerized Purchasing system, which is integrated into the City’s computerized financial accounting system. Document and approval routing will occur within the computerized purchasing system to take advantage of the system’s data integration features. Such features are intended to (a) reduce errors, (b) maximize administrative and financial

internal controls, and (c) make “funds available” status checks more accurate by encumbering appropriations upon purchase order issuance. To encumber the appropriations, executed contracts shall be entered into the automated purchase order system.

Accounts Payable will pay approved vendor invoices with an appropriate and valid purchase order number issued from the Purchasing and Sustainability Division. Any invoice with a payment/work period that overlaps two different fiscal years must be paid separately. The vendor must provide two separate invoices and specify the date/month/fiscal year for each invoice.

If a purchase order number was not issued before procurement, the department would be required to complete a purchase order and explain why it was not completed before procurement.

Purchase Orders related to annual operational appropriations will be closed at the end of each fiscal year. Purchase Orders related to the City capital budgets continuing into the next fiscal year will continue intact until the purchase order is no longer needed.

II Signature Authority

A. Levels of procurement signature authority are determined by City Council Resolution No. 2023-32 or as amended occasionally. The current signature authority is as follows:

<i>Authorized Signer</i>	<i>Amount to be Procured</i>
Division Manager:	up to \$15,000
Department Head:	up to \$30,000
Chief Financial Officer:	up to \$60,000
City Manager (or designee):	up to \$75,000 (\$100,000 for public works projects*)
Mayor: (upon Council approval)	over \$75,000 (\$100,000 for public works projects*)

* Per CA Labor Code 1720

1. Total signature authority amount is only applicable to the annual value of an agreement a non-project related agreement and does not apply to project related agreements.
2. Route documents through each appropriate management level based on the above chart.
3. Signature levels may be amended occasionally per Council Resolution.
4. Electronic signatures and/or approvals are accepted.

B. Exceptions to Signature Authority

1. Minor procurement needs, as defined in this policy (under \$10,000), may be processed using an authorized City issued procurement card. Any item(s) purchased on a procurement card valued over \$10,000 shall include an e-mail or wet signature from an individual with the appropriate signature authority, prior to making the purchase. Single or Sole Source justification or additional quotes are required for items over \$10,000.
2. Emergency purchases (see Chapter 3.12 of the Municipal Code).
3. The Chief Financial Officer/City Treasurer’s (or designee) signature authority is not limited if the award of a contract has been approved by City Council, supported by an executed agreement/contract by the City Manager, or is not incurring an expenditure. Some examples of this would be:
 - a. Revenue Sharing Services
 - b. Cost Recovery & Reduction Services
 - c. Non-encumbering and/or Passthrough Purchase Orders

~~b.d.~~ Transfers to debt service trustee bank accounts

3.4. An individual with signature authority may give (in writing) signature authority to a subordinate supervisor or designee during his or her absence.

- a. Notify Accounts Payable, Payroll, and all Department Heads and Division Managers.

4.5. The City Manager or designee may authorize exceptions to this signature authority.

C. Payment Authorization Signature Authority

1. Signature authority to authorize payment against a purchase order is administratively given to Division Managers and may be granted to employees classified as Professional/Administrative/Management (PAM).

- a. For vendor invoices authorized to be paid by the Direct Pay process, please refer to the procurement signature authority levels for authorization.

2. Where the expenditure is for another division (i.e., Public Works project for CDD or Facilities Project for the Library), approval, signatures, or documentation are required from each responsible division from the individual who validates the work or product and the responsible budget division.

3. The authorized invoice payment signature levels for purchase order invoices are as follows:

<i>Authorized Signer</i>	<i>Amount To Be Paid</i>
Professional/Administrative/Management (PAM)	up to \$15,000
Division Manager:	up to Purchase Order total

III Vendor Set-Up

- A. Vendor set-up in the ERP system is done through the Purchasing and Sustainability Division. A new vendor set-up form is on the Purchasing and Sustainability Forms page on the Intranet. Please complete the requested forms and request a copy of the vendor's W-9 form. Once received, please email all documents to Purchasing to be added to the ERP system.
- B. Vendors wishing to do business with the City in the future should be directed to the City's web page located here: <http://www.moval.org/departments/financial-mgmt-svcs/departments-bid-rfps.html>

IV Ethical Considerations

- A. Circumventing the Signature or Spending Authority (Splitting of Purchases)
Defined as: Intentional splitting of a purchase into two or more smaller orders for the purpose of evading a procedural rule or bidding law.
1. Purchases of the same or related items in a manner that evades or appears to evade the limitations of a predefined limit, such as a procurement card purchase limit, signature limit, or bid limit, are strictly prohibited.
- B. Confidential Information
1. Information furnished by suppliers and/or contractors in a Request for Proposal (RFP) regarding price, terms, performance specifications, or other data will be held confidential until after the award for purchase. This shall not apply to public bid openings. After the award of the bid, all papers pertaining to a transaction are public information and will be

available for review upon submittal of a public records request by an interested person, unless good cause exists for a bidder to specifically request that certain proprietary information (under patent, trademark, or copyright) not be released. Departments should seek specific guidance from the City Attorney's office as required.

C. Employee Interest in Supplies/Contractors

1. No City employee who participates in the selection or approval of a contract for products, sources of supply, specifications, or who has supervisory responsibility for such employees shall have any financial or personal interest in the company that furnishes the supplies or services being procured.

D. Standards and Ethics

1. The highest ethical standards will be maintained in all Purchasing activities. All Purchasing shall be in full accord with the appropriate codes of the City of Moreno Valley and the State of California Government Code and the standards of good business practice. The Purchasing and Sustainability Division will also operate under the principles and standards of Purchasing advocated by the National Association of Purchasing Management and the California Association of Public Purchasing Officers.

E. Gifts and Rebates

1. City employees are expressly prohibited from accepting any rebate, gift, money, or anything of value whatsoever when it could be perceived as intent to influence the employee in their official capacity.
2. City employees may accept token advertising items (e.g., pens, hats, coffee mugs, etc.) so long as the value remains below mandated disclosure limits set by the Fair Political Practices Commission limits for gifts for the current year. Additionally, other gifts may only be accepted when approved by a department head and should be shared with other employees in the department. In no instance shall gifts be received by any employee that would exceed the Fair Political Practices Commission's gift limitations.
3. All rebates given in the regular course of business will be turned over to the Purchasing and Sustainability Division. The Purchasing and Sustainability Division will use the rebates to maximize utility for the City.

F. Vendor-Paid Meals

1. Vendor-paid meals may be accepted only in limited circumstances. City employees are expressly prohibited from accepting any meal when it could be perceived as intent to influence the employee in their official capacity.

Employees may only accept vendor-paid meals if the following criteria are met:

- Vendor is in attendance.
- There is a legitimate business purpose to the meeting with the vendor.
- The cost of the meal is nominal.
- The meal is for the convenience of the participants or process.
- The meal is promptly reported to the employee's manager.
- The meal is valued under the Fair Political Practices Commission's disclosure limits for the current year.
- No alcoholic beverages are consumed during the meal or paid for by the vendor.

G. Purchasing for Personal Use is Prohibited

1. Purchases shall not be made for any City employee's personal use, using the City's procurement personnel, facilities, processes, or accounts. Purchases made with a purchase order and/or procurement card shall not be made for any City Employee's personal use.

V Procurement/Payment Methods**A. Procurement/Payment Methods****1. Purchase Order**

- a. The Financial & Management Services Department has designated the purchase order as the primary and preferable procurement and payment method.
- b. The Purchase Order (PO) is the primary source of encumbering and procuring services and materials. The PO is used to communicate to a vendor the City's terms and conditions, authorizes an encumbrance of City funds, and is a contractual agreement to order goods and some services. The PO is used to process payments and track expenditures in the ERP system.
- c. Most services and projects will require a standard City agreement and/or insurance, which can be found on the City's Intranet. Each agreement must be approved as to form by the City Attorney.
 - i. Contact the City Attorney with questions regarding the need for a City agreement. If the agreement states that insurance is required, please email the Certificate of Insurance to insurance@moval.org for insurance review. If an insurance waiver is requested, please include this request within the body of the email requesting insurance review. Insurance waivers are authorized by the Human Resources Risk Management Department.

2. Procurement Card

- a. The City's Procurement Card (CAL-Card) is a purchase and payment method used to procure budgeted low-value items that do not exceed \$10,000. Purchases above \$10,000 may be made in limited circumstances and require additional approval from the Purchasing and Sustainability Manager and Chief Financial Officer or designee. The Cardholder and the cardholder's manager are responsible for the proper use of the procurement card. The cardholder's manager, with the approval of the Chief Financial Officer or designee, is to designate original and subsequent spending limits and types of authorized purchases. Requests for single purchase limits exceeding \$10,000 must be approved by the City Manager. See Section VII of this policy for additional details regarding the procurement card procedures.

3. Direct Pay

- a. This is a limited use payment method that is typically used for refunds, one-time payments for emergency orders and other payments as further outlined in this policy. See Section VIII in this document for acceptable uses. Is not to be used for payment of services or routine/re-occurring payment of goods.

4. Petty Cash

- a. This is for reimbursements under \$100 to an employee, who paid out-of-pocket for an unplanned departmental purchase. Approval from the Division Manager or designee may be required for reimbursement.

5. Electronic Funds Transfer

- a. This is a limited-use payment method that is typically used for transactions with large values and which are time-sensitive, excluding standard Automatic Clearing House (ACH) payments. Types of payments that are routinely processed by means of a wire

are debt service payments, the purchase of securities, homeowner assistance loans, escrow accounts, and other approved electronic funds transfers authorized by the Chief Financial Officer or designee.

- B. The Purchasing and Sustainability Division will determine the best procurement method based on all applicable laws, ordinances, policies, and procedures. All procurement/payment method decisions will be reviewed for appropriateness.
- C. Refunds of any sort should be issued as a credit to the City and/or a credit to the appropriate procurement card. Store credit shall not be accepted from the vendor. Please contact the Purchasing and Sustainability Manager if you have a vendor that will only issue a store credit voucher/card.

VI Purchase Orders

- A. To issue a purchase order, the following conditions shall be met:
 - 1. The end user creates a purchase order in the ERP system. If the vendor is known, then apply the correct vendor number from the system list. Create each line item as required or a Lump Sum item to cover a service.
 - 2. When a vendor is known but not in the ERP system, a vendor profile must be created in the ERP system. The end user shall institute new vendors by providing Purchasing staff with the vendor information (See Section III).
 - a. Utilize the “Vendor Set-Up Form” located on the Purchasing and Sustainability Forms page on the Intranet.
 - 3. The purchase order will be automatically routed based on value and commodity. For example, if the end user designates a software item (coded in the ERP system as 625010) the purchase order will be routed to Technology Services for review.
 - 4. In the event a bid solicitation is needed, all ordinances, policies, and procedures must be adhered to. Upon bid opening, Purchasing staff will validate all bid results and forward them to the appropriate department. All bid submittals under \$75,000 and the City’s electronic bid management system was not utilized, the following documents must be attached to the purchase order before routing to the Purchasing and Sustainability Division for approval:
 - a. A listing of all vendors who were invited and provided a quote/proposal.
 - b. Quotes/proposals provided by vendors (minimum of 3), where applicable.
 - c. Documentation showing the comparison of the quotes/proposals submitted for selection or award.
 - d. Executed agreement, including the scope of work.
 - e. Approved certificate of insurance (see below).
 - 5. The City’s Human Resources Risk Management Department shall approve the insurance required by the City. Approved copies of insurance documents shall be attached to the purchase order. See Risk Management Administrative Procedure (AP) Nos. AP 611, AP 612, and AP 613 for insurance requirements.
 - a. The requesting division/department is responsible for keeping all required insurance and agreement documentation up to date and on file.
 - 6. Capital expenditures require approval during the budget process. Such expenditures, whether

new or carried over from a prior fiscal year, shall be listed on a capital expenditure, capital assets, or capital improvement program budget report.

- a. If additional funds are required and approved by the City Council, a copy of the staff report and Council Meeting Summary of Actions shall be attached to the purchase order. The City's ERP software shall be used to complete a budget adjustment journal. Once the transfer is completed, a purchase order will be issued.

7. When an expenditure is approved by the City Council, apart from the formal budget process, a copy of the staff report and Council Meeting Summary of Actions shall be attached to the purchase order.

a. Highlight the approved item on the Council Meeting Summary of Actions.

a-b. ~~The approval of the purchase order in the ERP system shall proceed from the Chief Financial Officer / City Treasurer (or designee) directly to the Purchasing & Sustainability Division's final level. The City Manager's approval is not required and is optional.~~

8. Fixed asset expenditures that exceed the approved budgeted amount will be permitted up to 10% over the originally approved amount budgeted for the item. The funds must be available in the budget and will require written confirmation by the requesting department's Division Manager or Department Head.

9. When requesting a single or sole source vendor or purchase, a single or sole source request form, including a written explanation for the request, shall be sent to the Purchasing and Sustainability Division Manager for approval prior to submitting your purchase order to Purchasing. Upon approval, please attach the signed document to the purchase order request.

a. When the material or general non-professional service is valued at an amount over \$10,000:

- i. A single or sole source can be used as an option for the purchase where applicable.
- ii. When fewer than three quotes are obtained, provide details as to why another source could not supply an item. The Purchasing and Sustainability Division Manager will review the explanation and approve or deny the request.

10. Per the California Public Contract Code, single or sole source procedures do not apply to Public Works projects except as permitted by state law. (Ord. 844 § 2, 2012).

11. A professional service (non-public works) is exempt from the multiple-quote requirement if it is less than \$35,000. However, a single or sole source request shall accompany the purchase order.

a. A professional service is defined as architectural, material testing, inspection services, appraising, ad campaigns, engineering, environmental, finance, fine arts, insurance, land surveying, landscape architectural, legal management consultants, management information consultants, right of way, grants, janitorial, medical, document processing services, municipal program implementation, performing arts, personnel, psychological, sports, and underwriting or any other professional service as deemed appropriate by the Purchasing and Sustainability Division Manager.

12. All procurements of legal services shall be coordinated with the City Attorney to allow for the evaluation of prospective legal service providers by a qualified lawyer and to ensure the identity of "the client" is clearly set forth in the agreement.

- B. Annual Purchase Orders and Agreements
1. Annual purchase orders for materials or services may be requested where the budget is sufficient to cover the expenditure.
 - a. The total annual fiscal value of the expenditure involved with a single or group of like or associated items shall dictate the required signature authority.
 - b. Annual expenditures of an item, or group of like items that go together, exceed \$10,000 and require competitive quotes. Examples:
 - i. Janitorial supplies over \$10,000 annually require three informal quotes.
 - ii. Miscellaneous one-time or annual supply needs under \$10,000 do not require additional quotes.
 - c. When applicable, annual purchase orders should list City personnel who have been given the authority to procure items against the annual purchase order. For example, a Costco annual PO should list appropriate staff authorized to use the PO.
 2. Annual purchase orders, or agreements that extend to a subsequent fiscal year, are subject to the appropriation of funds through the annual budget process and must include a copy of the approved City Council staff report and City Council Summary Minutes attached to the annual purchase order. Staff should also include a brief note to the PO explaining the nature of the multi-year agreement or PO.
 3. The total value of the agreement will determine if additional quotes are required. For example, a five-year agreement with an annual value of less than \$10,000 per year for sandbags does not require additional quotes. A five-year agreement with an annual value of more than \$10,000 per year for landscape service would need additional quotes since the total is greater than \$10,000.
 4. The City Manager, or designee, may authorize deviations from this section as deemed necessary.

C. Non-Encumbering Blanket Purchase Orders

1. The use of non-encumbered blanket purchase orders shall be permitted and authorized for transactions in which budgeted funds have not been committed by contract or other binding obligation, such as utility payments, legal services, debt service payments and other similar expenditures.

D. Passthrough Purchase Orders

1. The use of passthrough purchase order shall be permitted and authorized for transactions that do not result in recognition of an expenditure or commitment of future services of any kind, such as time-sensitive payroll/benefit-related employee deductions, refunds of deposits, and other similar transactions.

E. Change Orders to an Original Purchase Order

1. Change order approvals are to be authorized by signature authority as defined in this procedure (refer to Section II (A)).

- a. Amount to be approved is the total of the original purchase order plus all subsequent change orders.

Example (non-public works)

Original Base Purchase Order Amount	Change Order #1	Change Order#2	Total for Approval	Signature Required
\$8,500	\$500		\$9,000	Division Manager
\$28,000	\$1,000		\$29,000	Department Head
\$56,000	\$1,500	\$500	\$58,000	Chief Financial Officer
\$68,000	\$6,000		\$74,000	City Manager
\$72,000	\$10,000		\$82,000	City Council

- 2. A non-monetary change order may bypass the approval process, except for Purchasing’s initial review; thereafter, send directly to the Purchasing and Sustainability Manager in the ERP system.

D.F. Urgent needs shall be handled in the following manner:

- 1. When there is an urgent request to procure a product or service, it may be in relation to an ongoing project.

Example #1: If a vendor has been issued a PO to trim ten trees and wind damage creates the need for additional work, verbal approval to the vendor from a Division Manager or above will temporarily suffice. The Division Manager will immediately send an email describing the nature of the emergency to the Purchasing and Sustainability Division Manager and a change order (CO) shall be created for the additional work. A copy of the email and supporting quote documentation must be attached to the CO.

Example #2: A PO has been issued to install an electrical conduit between two buildings. During excavation, a water main is found that was not on the plans and the water main must be modified to allow the job to continue. City staff should contract with an appropriate vendor who has the required expertise. If an executed City agreement and current insurance is not on file for an appropriate vendor, City staff shall notify the City Manager’s Office or designee, for approval to move forward. City staff will immediately send an email describing the nature of the emergency to the City Manager’s Office, and a change order (CO) will be created for the emergency work. A copy of the email and supporting cost documentation will be attached to the CO. The responsible division will review the invoice for accuracy and forward it to the Accounts Payable Division for processing.

E.G. Closing a Purchase Order

- 1. When a purchase order is complete, that is, when all items or services have been received, the end user shall close it. Closing the PO and/or line item will unencumber the funds for other uses or provide budget savings.
- 2. The process for closing a PO is to create a Change Order on the PO and void/complete the PO. Void/Complete each line item to close out the entire PO or individual lines as needed, and add a note to the closed PO that details the reason for the closure. Validate, approve, and forward to Purchasing staff (approval can bypass the Department Division Manager and above). Purchasing staff will finalize the void/completed PO.

VII Procurement Card Method (aka: CAL-Card)

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- A. Payment of Charges on Procurement Card Purchases
1. It is in the City's best interest to pay the procurement card billing in a timely manner and avoid any interest expense. Accounting staff will pay the entire monthly invoice upon receipt. CAL-Card holders are responsible for allocating the appropriate account to each transaction, and Purchasing staff will review and ensure each transaction is reconciled correctly through the use of appropriate account codes entered by the cardholder. Once all the charges have been reconciled, a journal entry is created and imported into the City's ERP system for final processing.
- B. Mandatory Training
1. Recipients of a procurement card must attend a cardholder training session and sign the Cardholder User Agreement before being issued a procurement card. A copy of the CAL-Card Procedures and submittal schedule is provided to staff as a reference. If the cardholder elects to assign allocation approval to another staff member, additional training will be required for the new user. Additional annual training may be required if staff violates any of the set processes.
- C. Use of Procurement Cards
1. Personalized Cards
 - a. A Division Manager or Department Head, (also known as Approving Official), shall determine which City staff members are to be assigned a personalized procurement card.
 - b. The procurement card may only be used for budgeted City-related business expenses.
 - c. Original and subsequent single and monthly transaction limits are to be authorized by the cardholder's Division Manager, Department Head, Chief Financial Officer, and/or City Manager if limits exceed the limitation established in Section D below.
 - d. The Approving Official may require prior approval before each use or may give blanket Purchasing authority based on the cardholder's predefined limits.
 - e. Once such cards are assigned, staff shall abide by the procurement policy set forth herein.
 2. Purchases of Services
 - a. Services are typically not to be paid for with a procurement card unless preauthorization from the Purchasing and Sustainability Division Manager has been received.
 - b. On-site service-related needs are not authorized to be ordered and paid for utilizing a procurement card. Any variance from this rule must be in writing from the Division Manager and approved by the Purchasing and Sustainability Manager in advance of the purchase.
 - c. Off-site minor service purchases, such as printing, minor car repairs less than \$10,000, picture framing, etc., are permitted. Please contact Purchasing staff for further interpretation as needed.
- D. Limitations On Use of Procurement Card
1. Only the employee whose name is embossed on the card may use the procurement card. No other person is authorized to use the card.
 2. The procurement card is to be used for City authorized purchases only. The procurement card cannot be used for any personal use. Any such use will require immediate reimbursement and may result in disciplinary action, which may include dismissal.
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3. Purchases made with a procurement card are limited to a single purchase limit of \$10,000 (higher authorized limits vary and require approval of the Purchasing and Sustainability Division Manager, Chief Financial Officer, and City Manager or designee in advance of the purchase). **All requests for exceptions must be documented in writing and approved by the Purchasing and Sustainability Division Manager and Chief Financial Officer in advance of the purchase.**
- E. Program Management
1. The Chief Financial Officer will assign the following Procurement Card program management staff:
 - a. Procurement Card Program Administrator (Purchasing and Sustainability Division Manager or designee)
 - b. Purchasing Division Reviewer
 - c. Approving Official (Department Heads/Division Managers)
- F. Cardholder Responsibilities and Procedures
1. Complete required procurement card training before being issued a procurement card.
 2. Hold and secure the procurement card (Allowing no one else to use the card).
 3. Charges are for City business only.
 4. Collect and save sale receipts.
 5. Ensure receipts provide the date of the transaction, description of the product, and the total amount of purchase.
 6. Verify that goods have been received.
 7. Match receipts with monthly card statement.
 8. Review monthly statements for the validity of all transactions.
 9. Sign monthly statements to acknowledge and authorize charges.
 10. Allocate an account code for each transaction (include project code if needed).
 11. Verifies appropriate sales tax has been charged to applicable expenses. Please contact the Purchasing and Sustainability Division for additional interpretation if needed.
 12. Identify disputed charges, notify Purchasing staff of the dispute, file the dispute with the U.S. Bank, and attach the completed "U.S. Bank Print Transaction Summary" form.
 13. Provide Purchasing with supporting documentation for the dispute, if any.
 14. Provide the Approving Official with the completed and signed monthly statement packet, including all supporting documents, by the internal deadline set by the department/division.
 15. The Cardholder is responsible for ensuring the approved procurement card package is submitted to the Purchasing and Sustainability Division, including a scanned copy of the completed CAL-Card procurement card package, by the due date provided by Purchasing staff.
 16. Upon termination of employment, surrender procurement cards to Purchasing staff. Please verify that there are no unallocated charges on the CAL-Card holder's statement.
 17. Report Lost or Stolen Procurement Cards.
 - a. In case of a lost or stolen card, it is the cardholder's responsibility to immediately notify U.S. Bank and record the date, time and name of the individual contacted at the issuing
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bank.

- b. The cardholder must immediately inform his or her Approving Official and the Purchasing and Sustainability Division.

G. Transaction Approver (Division Representative)

1. Review Monthly Bank Card Statements:
2. Assist with disputed items and ensure appropriate action is taken.
3. Forward statements and supporting documentation, including original receipts, to the Purchasing Division by the program deadline.
4. Verify budget availability for purchases and process budget adjustments as necessary.
5. Verify the U.S. Bank statement of all transactions prior to the issuance of their last payroll check from employees ceasing employment.

H. Approving Officials (Division Manager / Department Head) Responsibilities

1. Assign transaction and monthly spending limits to subordinate cardholders.
2. Request procurement cards for designated employees.
3. Designate representatives responsible for reviewing/reconciling charges.
4. Review, approve, and sign bank statement.
5. Ensure the cardholder submits to Purchasing the approved procurement card package by the due date provided by Purchasing staff.

I. Purchasing Division Reviewers

1. Coordinate issuance and cancellations of cards with the issuing bank.
2. Receive and issue cards.
3. Review all procurement card requests.
4. Participate in resolving supplier disputes.
5. Pursue supplier discount opportunities.
6. Evaluate procurement card feedback from supplier.
7. Verifies appropriate sales tax has been charged to applicable expenses.
8. Provide initial and ongoing training to all cardholders and transaction approvers.
9. Participate in resolving billing issues.
10. Receive approved monthly statements from all cardholders.
11. Ensure every monthly statement has been scanned to the designated Purchasing file and the physical copy is date stamped with employee initials.
12. Notify divisions when approved monthly statements are not received.
13. Review transactions for possible split charges, mistakes and/or misuse situations.
14. Prepare and send out notifications of incorrect/unauthorized actions to cardholders.
15. Review and record cardholder suspensions or revocations.
16. Suspend or revoke cardholder privileges subject to Purchasing and Sustainability Division Manager approval.
17. Prepare and maintain a cardholder reference file.

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- J. Purchasing Procurement Card Program Administrator
1. Receives approved monthly statements from Purchasing staff reviewers.
 2. Receives consolidated statement from issuing bank and confirms that all charges are authorized by cardholder.
 3. Notify cardholders when approved monthly statements are not received.
 4. Pays all monthly charges from the consolidated statement for both Cal Cards and Use-Tax.
 5. Reviews accounting lines per transaction and notifies employees of inaccurate accounts and/or project codes.
 6. Files and stores statements, receipts, etc.
 7. Administers Use-Tax reporting process.
 8. Participate in resolving billing disputes.
 9. Coordinates program procedural issues.
 10. Coordinates and maintains internal controls.
 11. Participates in ongoing program reviews and recommended process improvements.
 12. Maintains procedural and cardholder guides/manuals.
 13. Conducts periodic operational and compliance audits.
 14. Review transactions for possible misuse situations and report to the Purchasing and Sustainability Division Manager.
 15. Provide the Purchasing and Sustainability Division Manager with a list of possible cardholder violations.
- K. Authorized Purchases
1. Cardholder must sign a Cardholder Agreement before being issued a procurement card.
 2. The cardholder named on the City procurement card is the only authorized person to procure business-related items with his/her individual procurement card.
 3. With prior approval, the procurement card may be used for travel-related expenses, including airfare, fuel, lodging, car rentals, and other miscellaneous travel expenses.
 4. When Per Diem is granted for approved travel, the procurement card shall not be used to pay for meals or incidentals that are to be covered under the Per Diem amount given.
 5. Vendors who require payment through a PayPal or similar service account set up with the procurement card must receive pre-approval from the Purchasing and Sustainability Division Manager before making the transaction.
- L. Unauthorized Use of the City's Procurement Card
1. No cardholder shall loan the procurement card or give out the procurement card number to any other individual.
 2. **Transactions shall not be intentionally split to go beyond a cardholder's transaction limit.** Splitting an order with another card holder or in multiple transactions in order to go beyond a cardholder's transaction limit is prohibited.
 3. Unauthorized and/or split purchases can result in the suspension of cardholder privileges and possible disciplinary action up to and including dismissal.
 4. The following types of items shall **NOT BE** purchased with a procurement card, regardless
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of the dollar amount, unless preauthorized by the Purchasing and Sustainability Division Manager:

- a. Gasoline, fuel, or oil for personal vehicles
- b. Gasoline fuel for Citywide vehicles unless gas pump at Corporate City Yard is unavailable (reason must be included on monthly statement)
- c. Cash advances
- d. Any additional goods or services specifically restricted by their department/division or by the Purchasing and Sustainability Division Manager
- e. Transactions that must meet the City's insurance requirements such as services performed on-site or hand delivered on-site (other than common courier delivery or approved by the Purchasing and Sustainability Division Manager, Chief Financial Officer, or designee)
- f. Items purchased that DO NOT serve a public purpose (**includes purchases of a personal nature**)

M. Non-Compliance with Policy

1. Improper use and/or abuse of the procurement or credit card policy may result in disciplinary action including, but not limited to, removal from the procurement card program or, for proven fraud, termination from City employment.
2. Cardholders who fail to render a timely accounting can be suspended of their card use privilege.
3. Inappropriate use or late submittal of reconciled statements may result in suspension or revocation of cardholder privileges.
4. Failure to adhere to this policy may result in the following:
 - a. First violation: Written Memo – Notice of Violation to cardholder and notification to their Division Manager/Department Head
 - b. Second violation: Written Memo – Notice of Violation to cardholder and notification to their Division Manager/Department Head for temporary suspension of card privileges until cardholder completes CAL-Card re-training
 - c. Third violation: Written Memo – Notice of Violation to cardholder and notification to the Chief Financial Officer and the City Manager or designee, with possible permanent suspension of credit card privileges

All violation forms will be signed by the Division Manager, Department Head, CFO, and/or City Manager or designee, as applicable, and returned to the Purchasing and Sustainability Division Manager.

VIII Direct Pay

- A. The Direct Pay signature authority shall follow the procurement signature authority table as outlined in Section II (A). The use of a Direct Pay shall be limited to the following areas:
 1. Direct Pay requests are allowed for non-service items that are valued up to \$10,000.
 - a. Use of a procurement card or purchase order is encouraged as a first payment method.
 2. Employee reimbursement (*in most cases the use of petty cash is the preferred payment method when the amount is under \$100*).
 3. Benefit payments.
 4. Emergency purchases (see Chapter 3.12 of the Municipal Code).

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5. Refunds, i.e. Business License, canceled classes, False Alarm, Planning Fees, etc.
 6. Utility payments, e.g. Electricity, Gas, Water, Sewer, and Communication expenses.
 7. Debt Service payments.
 8. Financial management activities, e.g. Investments, Payments to Bond Trustees, Paying Agents.
 9. The following items must be submitted to release Retention excluding escrow accounts.
 - a. Vendor's original retention invoice, appropriately reviewed and signed by the project manager
 - b. Copy of the consent of surety for bonds
 - c. Copy of the Conditional Waiver and Release on Final Payment from the contractor and subcontractors
 - d. Copy of Contract Retainage and Reconciliation Report
 - e. Copy of the recorded Notice of Completion, copies of all above-mentioned documents must be attached to the direct pay request and submitted to Accounts Payable
 10. Other direct payment needs not described above must be authorized by the Chief Financial Officer or designee. An email explaining the circumstances and attaching all supporting documents will most likely be sufficient.
- B. Direct Pay requests that do not meet the criteria listed above will be returned with a request to process a purchase order.
- C. Direct Pay Forms submitted for any reason other than those listed in section VIII (A) of this Procurement Procedure shall be specifically approved by the Department Head or designee. The Department Head shall explain in writing to the Chief Financial Officer the circumstances regarding the need for payment without a City-issued purchase order.

IX Electronic Fund Transfers

- A. The use of an Electronic Fund Transfer shall be limited to the following areas:
1. Financial Management Services activities, e.g. Investments, Payments to Bond Trustees, and Paying Agent
 2. Monthly Procurement Card statements
 3. Debt Service payments
 4. Homeowner Assistance loans
 5. Payments for services under City agreements
 6. Payroll benefits and deductions
 7. Escrow Accounts (Release of Retention)
- B. All Electronic Fund Transfers must be pre-approved by the Chief Financial Officer.
- C. Payments must be submitted on the Electronic Funds Transfer form and may require the following supporting documentation or similar support:
1. Vendor's original invoice appropriately signed as needed
 2. Copy of the staff report recommending action
 3. Copy of the City Council Summary of Actions
 4. Copy of the signed agreement

5. Executed Escrow Agreement
 6. Wire Transfer Instructions
 7. Additional supporting documents
- D. City processing of the Electronic Fund Transfer will be coordinated and performed by the Chief Financial Officer or designee.
- E. Confirmation will be provided back to the requesting department.

Note: Since Electronic Fund Transfers generally involve large dollar amounts, at least one day's prior notice is required to ensure funds are available.

X Minor Purchase

- A. Minor purchases do not require competitive quotes. The value of a minor purchase is \$10,000 or less. This value represents a one-time per fiscal year purchase or the total value of multiple purchases of the same item or group of similar items throughout the fiscal year.

Minor Purchase Example:

One Air Compressor @\$8,200

- a. A minor purchase may be a single item or a group of like items that relate to one another, e.g. sprinkler bodies and sprinkler heads, misc. promotional items, etc.
- B. Agreements to purchase, on an annual basis (annual purchase order or other form of agreement), an item or group of items that relate to one another fall into two categories:
1. An annual fiscal year total value for the product or non-professional service of \$10,000 or less will be considered a minor purchase.
 2. An annual fiscal year total value for the product or non-professional service exceeding \$10,000 will require competitive quotes for award and are **not** considered minor purchases.

XI Bid Solicitations (Non-Public Works Projects)

- A. Electronic bidding and vendor management system
1. The City utilizes an electronic vendor and bid management system to solicit bids and proposals. The electronic bid management system will be utilized for all solicitations in excess of \$75,000 and may be used for lower amounts. Utilizing this bid management system standardizes bidding and evaluation procedures, achieves economy-of-scale benefits, provides consistency in dealing with vendors, and ensures an open, fair, and competitive procurement process.
 2. To Process an RFP, RFQ or Bid by the Purchasing and Sustainability Division:
 - a. Submit a Purchasing Request form two (2) weeks prior to the bid opening date:
 - i. The scope of work and/or specifications
 - ii. Requested due date
 - iii. Advertisement (if applicable)
 - iv. Evaluator information

Please note that the process may change depending on assessment by Purchasing staff.

- B. Methods and Determination
1. The anticipated level of expenditure shall determine the method selected to secure the best value for the City. Approved budgeted capital expenditures and fixed assets typically will require a formal RFQ, RFP, or BID. See the chart below for the most appropriate method

for purchasing non-public works.

Up to \$10,000	>\$10,000 - \$35,000	>\$35,000 - \$75,000	>\$75,000
No competitive quotes required.	Informal Quotes*	Informal Bid Solicitations**	Bid Solicitations (Awarded By Council)***
<ul style="list-style-type: none"> No quotes required Use professional judgment to ensure best value for the City 	<ul style="list-style-type: none"> Minimum of three quotes for supplies/services May be verbal quotes that are documented via written notes Submit quote notes with purchase paperwork If single or sole source, attach letter (See Sole Source requirements) 	<ul style="list-style-type: none"> Informal competitive proposals for professional services required from three or more sources Minimum of three quotes for supplies (may be verbal quotes that are documented via written notes) If single or sole source, attach form (See Sole Source requirements) 	<ul style="list-style-type: none"> Formal legal advertising if > \$100,000. Award by City Council. Staff report, proof of Council award and a valid signed agreement are to be attached to the PO.

*\$10,000 - \$35,000 – Services may be procured by obtaining three quotes for Supplies, Maintenance Work, and General Services or three proposals for Professional Service. Contracts for purchase at this award level must be signed based upon the procurement signatory authority thresholds.

**\$35,000 - \$75,000 – Services may be procured by informal procurement process for Supplies and General Professional Services. Contracts for purchase at this award level must be signed based upon the procurement signatory authority thresholds.

***Over \$75,000 – Purchases at this level must be formally procured and approved by City Council. Copy of the approved staff report, City Council minutes, executed agreement (if applicable), bid solicitation evaluation results, certificate of insurance/waiver, and DIR registration (if applicable).

C. Advertising requirements for formal bids

1. Materials, supplies, and equipment shall be advertised pursuant to Chapter 3.12 of the Municipal Code.
2. Professional Services (refer to Purchasing Procurement Thresholds)

Professional services are services rendered by members of a recognized profession or possessing a special skill. Such services are generally acquired to obtain information, advice, training, or direct assistance, including any type of professional service that may be lawfully rendered but does not include public projects.

- a. A professional service is defined as architectural, material testing, inspection services, appraising, ad campaigns, engineering, environmental, finance, fine arts, insurance, land surveying, landscape architectural, legal management consultants, management information consultants, right of way, grants, janitorial, medical, document processing services, municipal program implementation, performing arts, personnel, psychological, sports and underwriting or any other professional service as deemed appropriate by the Purchasing and Sustainability Division Manager.

D. Public projects shall be processed and awarded in accordance with all state and federal codes, acts and laws as described in Chapter 3.12 of the Municipal Code.

E. Exceptions (requires available budget appropriations previously approved by City Council as part of the Adopted or Amended budget process)

1. Legal Service Agreements
2. Revenue Sharing Services
3. Cost Recovery & Reduction Services
4. Library Circulation Materials
 - a. Competitive quotations are not required to purchase library books, tapes, periodicals, and other information delivery formats (such as microfilm, CD-ROM, and online information) in accordance with the budget approved by the City Council as long as sufficient unencumbered funds exist pay the expense.
5. Temporary Staffing Service Agreements
6. Technology Maintenance Agreements
7. Moreno Valley Utility Purchase Power Agreements
8. Facility Furniture
 - a. Competitive quotations are not required
9. Agreement between the City Council and non-profit or governmental entities including the procurement, transfer, sale or exchange of goods and/or services
10. Procurement of dues and membership in trade or professional organizations; subscriptions for periodicals; advertisements; postage; paralegals, expert witness, court reporter services, and specialized legal services; abstracts of titles for real property; title insurance for real property; water, sewer, and electric utility services; copyrighted materials; patented materials; art and artistic services; employment agreements; and fees and costs of job-related travel, seminars, tuition, registration and training
11. Real Property
 - a. Requires City Council approval in closed session
12. Goods and/or services given, or accepted by the City via grant, gift or bequest
13. Goods and/or services purchased under \$10,000 in accordance with established City policy
14. Purchases from state or federal GSA term contracts
15. Awarded bids by any local, state, or national government agency, cooperative purchasing organizations, or purchasing organizations
16. Any other item specifically exempted by the City Procurement Policy
17. When purchased directly from the producer or publisher, the owner of the copyright, an exclusive agent within the state, a governmental agency or a recognized educational institution. Purchases from Federal GSA contracts, state contracts, state university system cooperative bid agreements, contracts awarded by any local, state or national governmental agency, cooperative purchasing organizations, or purchasing associations, and any other entities specifically excluded by the Procurement Ordinance, and non-profit organizations, shall be an acceptable source selection method and may be authorized without additional City Council Approval. Items for resale shall be exempt from bid requirements. Purchase of these items require prior authorization by the Purchasing & Sustainability Division Manager
- 17.18. Passthrough purchase orders in which the City facilitates the transaction or payment of funds that do not belong to the City or in which the City does not recognize an expenditure as a result of the transaction.

XII Solicitation (Public Works projects)

- A. Uniform Public Construction Cost Accounting Act (UPCCA)
1. The City utilizes the UPCCA which provides for alternative bidding procedures when an agency performs public project work by contract. **Contact the Purchasing and Sustainability Division prior to utilizing UPCCA.**
 2. Public projects of \$60,000 or less may be performed by force account, negotiated contract, or purchase order (PCC 22032(a)). The State of California may adjust this value from time to time.
 3. Public projects of \$200,000 or less may be let to contract by the informal bidding procedures set forth in the Act (PCC 22032(b)). This value may be adjusted from time to time by the State of California.
 4. Public projects of more than \$200,000 shall be let to contract by formal bidding procedures (PCC 22032(c)). This value may be adjusted from time to time by the State of California.
- Copy of approved staff report, city council Summary of Actions, executed agreement, approved certificate of insurance, DIR registration must be attached to the purchase order in order for Purchasing staff to review and approve.

- B. On-Call Professional Service Consultant
1. Pre-qualified on-call consultant lists are negotiated and established for citywide departments for a variety of professional and technical support services. A Request for Qualifications is solicited through the City's electronic bid management system. City staff will review qualifications and create a list of qualified on-call consultants for each discipline. As appropriate, the City may conduct an additional competitive process (e.g. solicit bids or issue Request for Proposal prior to awarding contracts. These services will be on an as-needed or on-call basis.

XIII Cooperative or "Piggybacking" Agreements

- A. An optional method used to procure material or service that has been awarded by another public agency, either by competitive award, volume pricing or negotiated best value, eliminates the full RFP/RFQ or Bid process when the below requirements are met.
- B. Documentation Requirements:
1. Copy of the originating agency's bid solicitation showing an award based on the above criteria.
 2. Copy of the executed agreement on which the City is "piggybacking" must be valid/awarded within the prior 36 months.
 3. Copy of the executed cooperative agreement which references the binding agreement between the cooperative agency and vendor.
 4. Bid solicitation documentation referencing the originating agency's selected vendor.
- C. Slight modifications to the product are permitted if they do not alter the major operation or intended use of the service(s) or item(s) purchased.

XIV Grant or Governmental Contract related Purchases

- A. The City will comply with all special Purchasing requirements imposed by grants-in-aid (state,

federal, or otherwise) or state or federal contracts with special Purchasing requirements. However, if the City has discretion or if the grant or contract is silent, the provisions of the City's Purchasing Procedures will prevail in the event of any conflict or potential conflict among Purchasing provisions. The City will comply with all Federal and State Grant requirements where applicable in the following:

1. Debarment and Suspension: No contract will be awarded to any person debarred or suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549.
 2. End users must verify if their proposed vendor is on the debarment and suspension list at: <https://sam.gov/content/home>
 3. Buy America: All steel, iron, and manufactured products used in projects requiring a Buy America provision must be manufactured in the U.S., as demonstrated by a Buy America certificate, or, in the case of rolling stock, the cost of components produced in the United States is more than 60 percent of the cost of all components and final assembly of the vehicle takes place in the U.S. (49 CFR part 661). Additionally, Appendix A to 49 CFR section 661.7 provides general waivers of the Buy America program.
 4. Specify Federal Grant Amounts: Authorized Purchasers are to be aware of and comply with the requirement enacted in Section 623 of the Treasury, Postal Service and General Government Appropriations Act, 1993, and reenacted in Section 621 of the fiscal year 1994 Appropriations Act. This Section requires grantees to specify in any announcement of the awarding of contracts, with an aggregate value of \$500,000 or more, the amount of Federal funds that will be used to finance the acquisitions.
 5. Accounting and Reporting. Finance and Project managers (for grant funded projects) will establish and maintain procedures to assure compliance with all grant requirements concerning purchases, accounting and recordkeeping, grant cash management, and reporting to the grantor.
- B. The above list is not intended to be a complete listing; other requirements may apply.

XV Disabled Veteran Preference

- A. It is the policy and practice to encourage the utilization of and participation in Disabled Veterans Business Enterprises (DVBE) in City procurements and to align the qualification of a DVBE with the State of California requirements and City Municipal Code 5.02.660. This Disabled Veterans policy shall not be utilized where restricted by law or funding source requirements.
- a. A "disabled veteran" is a veteran of the U.S. military, naval, or air service; the veteran must have a service-connected disability of at least 10 percent or more, and the veteran must reside in California.
- B. This policy shall apply to agreements, contracts, acquisition leases, and purchase orders for materials, services, professional services, professional consultants or trainers from firms or individuals engaged in "for profit" business activities paid for in whole or in part out of funds administered by the City. To the extent of any conflict between this procedure and any requirements imposed by the federal and state government relating to participation in a contract by a DVBE as a condition of receipt of federal or state funds, the federal or state requirements shall prevail.
- a. The business must be at least 51 percent owned by one or more disabled veterans.
 - b. Limited liability companies must be wholly owned by one or more disabled veterans.
 - c. The daily business operations must be managed and controlled by one or more disabled veterans. The disabled veteran who manages and controls the business is not required to be an owner of the business.
 - d. The home office must be located in the U.S. The home office cannot be a branch or subsidiary of a foreign corporation, foreign firm, or other foreign-based business.

- C. A 5% preference shall be given to DVBE's for the purchase of professional and non- professional services, supplies, materials, and equipment.
- D. When a DVBE's bid is within 5% of the non-local supplier's proposal on competitively bid solicitation, the DVBE will be provided the opportunity to price match the non-DVBE's cost.
- E. In the quantitative evaluation of proposals of professional and non-professional services, an additional 5 percentage points shall be provided in the total rating score for the DVBE.

XVI City Agreement and Insurance Requirements

- A. A City agreement is typically required for most service needs. Assistance preparing City agreements can be sought from the Purchasing and Sustainability Division. Agreements are to be entered and maintained in the Contracts Module of the ERP system.
 - 1. City agreement templates are found on the Intranet under the City Attorney's section: <http://visage/forms/legal.shtml>.
 - 2. Any revisions to the agreement template require City Attorney review and approval.
 - 3. Agreement requires signature authority from the vendor, City Attorney, and manager approval (refer to signature authority thresholds).
 - 4. Copy of approved certificate of insurance (COI), email referencing approved COI, and COI checklist must be attached to the contract.
 - 5. Contact the Purchasing and Sustainability Division if verification is needed on COI requirements.
 - 6. A copy of a waiver email shall be attached to the contract.
- B. Non-project-related agreements typically have a total term of five years. An agreement may be written with an annual not-to-exceed amount of \$75,000 or a total term amount of \$375,000 as authorized by the City Council.
- C. Multiple types of insurance are required to protect the City against loss. It is the responsibility of the requesting division to secure the proper insurance, regardless of the method chosen for procurement.
- D. See the Risk Management Administrative Policy 6.12 through 6.15 here: <http://visage/policies/admin.shtml>
 - 1. Insurance coverage must be current and applicable to the service being performed.
 - 2. The City's Human Resources Risk Management Department, must approve all insurance documents.
 - 3. Insurance must be approved and in place prior to the beginning of work.
 - 4. City insurance and endorsement documents must be approved in order for a purchase order to be issued.
 - 5. Waiving Insurance Requirements:
 - a. Due to the variety of services provided to the City, and based on an evaluation of risk exposure involved, there is occasionally the need to waive insurance requirements. The City's Human Resources Risk Management Department may waive insurance requirements. Waiver documentation must be attached to the contract and/or purchase order.

XVII Local Small Business Vendor Preference

- A. Local small business vendor is a firm, individual, partnership, association, corporation, or other legal

entity that meets the following requirements:

- a. A business entity that has for at least the last twelve (12) months prior to submittal of its RFP response or quote, held a current city business license and maintained fixed offices or distribution points located within the City's geographic boundaries; and that either employs fewer than one hundred (100) employees or has average annual gross receipts of ten million dollars (\$10,000,000.00) or less over the previous three years as required per Municipal Code 3.12.010.
 - b. Occupies an actual business facility whose address is within the City of Moreno Valley.
 - c. Possesses and maintains a valid business license as issued within the City of Moreno Valley and the address matches that of their local facility.
 - d. Suppliers of materials and equipment must possess and maintain a valid resale license (where sales tax will be applied to the purchase) issued by the State Franchise Tax Board, and the address must match that of their local facility.
- B. A 5% preference shall be given to local small business vendors for the purchase of non-professional services, supplies, materials, and equipment, per Municipal Code 3.12.
- C. When a local vendor's bid is within 5% of the non-local supplier's proposal on a competitively bid solicitation, the local small business vendor will be provided the opportunity to price match the non-local supplier's cost.
- D. In the quantitative evaluation of proposals for non-professional services, an additional 5 percentage points shall be included in the total rating score for the local small business vendor.

XVIII Purchases of Recycled Material

- A. Where all things are equal, the purchasing of recycled material is encouraged.
- B. City departments and direct service providers to the City, as applicable, must comply with recovered organic waste products recycled-content paper per municipal code 6.03.150
 1. Recordkeeping in accordance with the city's recycled-content paper procurement policy(ies) must be maintained when the division or department is unable to purchase recycled paper for products.

XIX Emergency Purchases

- A. In certain situations, emergency purchases may be necessary, which must bypass the pre-approvals outlined above. Per municipal code 3.12.140, an emergency purchase may be made when there is an immediate need to acquire particular materials, goods, supplies, equipment, or services not already available to City staff to deal with an emergency.
- B. For Purchasing purposes, an emergency situation is one in which there is an immediate threat to life or property or a substantial disruption of a vital public service or where the public health, welfare, or safety may be at substantial risk. The emergency must be of such a nature that the Department Head, Assistant City Manager, City Manager, or designee would be contacted to advise them of the situation, regardless of when such emergency may occur. Such situations must be determined to be an emergency (subject to later justification for such determination) and such emergency purchases must be approved by a Department Head, Assistant City Manager, City Manager, or designee.

XX Pre-Qualification

- A. The City may maintain a list of pre-qualified contractors for particular types of work or may pre-qualify a list of contractors for a particular project requiring City-specified minimum levels of background, experience, training, and education to be able to satisfactorily perform a task or type of project. The specific processes and approvals for pre-qualification will be in accordance with the Uniform Public Construction Cost Accounting Act (PCC 22036). Formal Proposals and Requests for Qualifications will be solicited in any such process to give maximum exposure to all potential contractors of the opportunity to apply for inclusion on such a list.

XXI Capitalization

- A. The City's capitalization threshold, including tangible and intangible assets, is \$10,000. Capital assets are capitalized if they have a cost in excess of \$10,000 and have a useful life of at least two years. Capital assets that have a cost below \$10,000 are deemed expended during the fiscal year they are acquired. Items that meet the capitalization threshold must be identified and communicated to the Finance Department through the capital asset accounting process established and overseen by the Finance Department. Please reference the Capital Asset Management Administrative Procedures Policy 3.15.

XXII Value and Price Policies

- A. Departments are expected to make maximum use of standard products. The Purchasing and Sustainability Division will work with departments to achieve standardization of purchased materials, supplies, and services to the extent that such action serves the needs of the City.
- B. When bids are solicited from responsible vendors/contractors who are qualified, capable, and willing to meet City requirements/specifications, the City desires to achieve the lowest ultimate cost to the City.

In order to ensure that every reasonable effort is made to buy only those items that represent actual value in relation to their necessary function, staff may be required to perform a full value analysis when the potential benefits of the analysis outweigh the certainty of the costs to perform the analysis. This analysis will be a comparison of offers based on total costs and value to the City, which includes, but is not limited to, the following factors:

- a. Actual cost
- b. Delivery costs
- c. Life expectancy
- d. Maintenance costs
- e. Parts availability

XXIII Surplus and Property Transfers

- A. See the Surplus Supplies, Materials, and Equipment Administrative Procedure 3.05.

DEFINITIONS

ANNUAL PURCHASE ORDER: A purchaser's written document to a vendor allowing for the purchase of a variety of materials and supplies by authorized personnel during a specified period. Issued for a specific amount of consideration that is drawn from throughout the specified time frame for payment of invoices related to the annual purchase order.

AGREEMENT: A legal document between two or more parties. It conveys terms, conditions, insurance, scope, and other City requirements. It provides language regarding indemnification of liability to the City if an accident or other legal issue arises. It is also commonly known as a "contract."

ARCHITECTURAL AND ENGINEERING SERVICES: Professional services within the scope of the practice of architecture and professional engineering, as defined by the jurisdiction, usually involving research, design, development, construction, alteration, or repair of real property. This includes architectural, landscape architectural, engineering, environmental, geotechnical, or land surveying services as well as incidental services that members of these professions and those in their employ may logically or justifiably perform.

BEST AND FINAL OFFER: (BAFO). In competitive negotiation, the final proposal submitted after negotiations are completed contains the vendor's most favorable terms for the price and service of products to be delivered. Used in the

Request for Proposal (RFP) and multi-step bidding process.

BID FOR PUBLIC PROJECT: (See Competitive Sealed Bid and Competitive Sealed Proposal below). Any proposal submitted to the City of Moreno Valley, the Moreno Valley Community Services District, and the Moreno Valley Housing Authority in competitive bidding for the construction, alteration, demolition, repair, maintenance, or improvement of any structure, building, road, property, or other improvement of any kind.

BID SPLITTING: It is unlawful to split or separate procurement into smaller work orders or projects for any public work project for the purpose of evading the provisions of Article 4, Division 2, Section 20163 of the Public Contract Code, requiring public work to be done by contract after competitive bidding. Every person who willfully violates this provision of this section is guilty of a misdemeanor.

BLANKET PURCHASE ORDER: A purchaser's written document to a vendor formalizing all the terms, conditions, and fixed, firm pricing for a specific commodity. Fixed pricing is established first through an agreement and releases/deliveries are requested from the vendor as required by the Purchasing entity.

CAL-CARD: A Visa Procurement card sponsored by the State of California. Used by state and local governments to procure low-value items. See the Procurement Card definition below.

CAPITAL ASSET: An asset with a life of more than one year, either tangible or intangible, with a value above a certain minimum amount set by an agency.

CAPITAL EXPENDITURE: Money spent for the acquisition of an item, inclusive of all costs, relating to assets that add to long-term net worth. It can be used for the acquisition of hardware, equipment, real property, buildings, or permanent improvements to existing assets. Must meet a certain level of criteria and/or expense set by the Purchasing agency.

COMPETITIVE NEGOTIATION: A method for acquiring goods, services, and construction for public use. Discussions or negotiations may be conducted with responsible offerors who submit proposals in the competitive range. (See request for proposal, best and final offers, and award). It is also called a competitive sealed proposal. (Compare with competitive sealed bidding).

COMPETITIVE QUOTE: A statement of price, terms of sale, and description of goods or services offered by a vendor to a prospective purchaser. Used by the purchaser to evaluate and compare quotes from competing sources.

COMPETITIVE SEALED BID: Also referred to as a Formal Bid. An offer submitted to the City's bid management system by a prospective vendor in response to an invitation to bid issued by a Purchasing authority becomes a contract upon acceptance by the buyer. Differs from a Competitive Sealed Proposal as follows.

- a. Bid opening: The City will only consider bids that have been transmitted successfully and have been issued an ebid confirmation number with a time stamp from the Bid Management System indicating that the bid was submitted successfully. All bids are opened virtually through the City's Bid Management System. No discussion with bidders, responses are taken under submission for review, evaluation, and verified by a Purchasing authority against specifications and required documents. Once the City has received a bid, no changes may be made. The recommendation to award is made to the lowest responsive and responsible bidder. The entire record is public after the award. (See Competitive Sealed Proposals).

COMPETITIVE SEALED BIDDING: Preferred method for acquiring goods, services, and construction for public use in which award is made to the lowest responsive and responsible bidder, based solely on the response to the criteria set forth in the invitation to bid. Does not include discussions or negotiations with bidders.

COMPETITIVE SEALED PROPOSAL: Also referred to as Request for Proposal (RFP). A method for acquiring goods, services, and construction services for public use from responsible offerors who submit proposals in the competitive range. Differs from a Competitive Sealed Bidding as follows:

-
- a. Bid opening: The City will only consider bids that have been transmitted successfully and have been issued an ebid confirmation number with a time stamp from the Bid and Vendor Management System indicating that the bid was submitted successfully. All bids are opened virtually through the City's Bid Management System. The evaluation of responses against evaluation criteria and competing proposals are conducted by appropriate staff. Discussion with proposers is permitted and encouraged after the evaluation. The proposal most advantageous to the entity is awarded. Negotiations on price, terms, and other factors are allowed. Only the awarded contract is public.

DESIGN-BUILD: Where a single source has absolute accountability for both design and construction. The design-build approach may be used but is not limited to use when it is anticipated that it will: reduce project cost, expedite project completion, or provide design features not achievable through the design-bid-build method. May award the project using best value. Specific local agencies must be granted authority by the state legislature to use the design-build method.

DIRECT PAY: A limited-use payment method. Typically used for refunds, one-time payments for emergency orders, and other payments as further outlined in this policy. Not for routine payment of goods and services.

FIXED ASSET: An economic resource that is physical in nature, such as property, buildings, and equipment. It must meet the expense level set by the Purchasing agency. Fixed assets may be purchased as new or replacement items.

FUNDING OUT CLAUSE: An agreement whereby multi-year contracts may be continued each fiscal year only after funding appropriations and program approvals have been granted by the City Council. In the event that City Council does not grant necessary funding appropriation and/or program approval, then the affected multi-year contract becomes null and void, effective July 1st of the fiscal year for which such approvals have been denied.

LOCAL SMALL BUSINESS VENDOR: Per City of Moreno Valley Ordinance 3.12; IA "Local small business vendor" means a business entity that has for at least the last twelve (12) months prior to submittal of its RFP response or quote: (1) held a current business license issued by the City, and (2) maintained fixed offices or distribution points located within the City's geographic boundaries; and (3) that either employs fewer than one hundred (100) employees or has average annual gross receipts of ten million dollars (\$10,000,000.00) or less over the previous three years.

MULTI-STEP BIDDING: (Also referred to as a Two-step Process). This source selection method involves at least two competitive steps, combining the elements of competitive sealed bids (formal bids) and competitive sealed proposals. The first step requires the submission of unpriced, technical proposals. In the second step, bidders with acceptable technical proposals are asked to submit sealed bid prices. A percentage (weighted average) is typically assigned to each element of the proposal to help analyze and determine the award.

OPEN MARKET PURCHASE: The procurement of materials, supplies, or equipment, usually of a limited monetary amount, from any available and reliable source. Open market purchases shall be made when feasible and in the City's best interest utilizing the methods prescribed herein.

PIGGYBACK: A form of intergovernmental cooperative Purchasing in which an agency purchaser requests competitive sealed bids, enters into a contract, and arranges, as part of the contract, for other public Purchasing agencies to purchase from the selected vendor under the same terms and conditions as itself.

ELECTRONIC BID MANAGEMENT SYSTEM: A subscription platform held in the Cloud for vendors to register and receive RFQ/RFP and Bid solicitations from the City.

POWER SUPPLY PRODUCTS: Any of a variety of market products that provide energy, capacity, or environmental attributes necessary for the operation of an electric utility. These products ensure reliable service, regulatory compliance, and support for sustainability goals.

- a. Energy Products - Energy products are contracts or purchases that provide the actual electricity required to meet customer demand.

-
- b. Capacity Products - Capacity products provide a commitment of resources that can generate or reduce load as needed, ensuring that MVU can meet peak demand reliably.
 - c. Environmental Products - Environmental products encompass renewable energy credits (RECs) and other certificates that represent the environmental attributes of renewable generation.

PREVAILING WAGE: Wage determination based on the job duties of a worker. Designated wage determinations are made by the state and change from time-to-time. Are geographical in nature and are assigned based on regions of the state. Prevailing wages are generally required to be paid by the contractor to his/her workers on a public works project or maintenance on a publicly owned facility if the job value is over \$1,000. See California Senate Bill 854.

PROCUREMENT: Purchasing, renting, leasing, or otherwise acquiring any supplies, services, or construction; includes all functions that pertain to the acquisition, including description or requirements, selection and solicitation or sources, preparation and award of contract, and all phases of contract administration. It also pertains to the combined functions of Purchasing, inventory control, traffic, and transportation, receiving, receiving inspection, storekeeping, and salvage and disposal operations.

PROCUREMENT CARD: A purchase and payment method used to procure budgeted low-value items. It may be used for higher-value purchases on an approved basis. The cardholder and manager are responsible for the proper use of the procurement card. The cardholder's manager designates spending limits and types of authorized purchases. The procurement card differs from a "Credit Card" as it has built-in transaction limitations. It is controlled and audited by the Purchasing and Sustainability Division.

PROFESSIONAL SERVICES: Services rendered by members of a recognized profession or possessing a special skill. Such services are generally acquired to obtain information, advice, training, or direct assistance. For purposes of this document, the following are, but not limited to, professional services:

- a. Architectural, construction management, construction surveys, material testing, inspection services, appraising, ad campaigns, engineering, environmental, land surveying, landscape architectural, and legal management consultants. Providers of such services are hereinafter referred to individually as "consultant" or collectively as "consultants".

PROPOSAL: In competitive negotiations, the document submitted by the offeror in response to the RFP is to be used as the basis for negotiations to enter into a contract.

PUBLIC WORKS PROJECT: As pertains to bidding on public contracts and as defined in Section 22002 of the Public Contract Code, "public project" means any of the following:

- a. Construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving any publicly owned, leased, or operated facility.
- b. Painting or repainting of any publicly owned, leased, or operated facility.
- c. In the case of a publicly owned utility system, a "public project" shall include only the construction, erection, improvement, or repair of dams, reservoirs, power plants, and electrical transmission lines of 230,000 volts and higher.
- d. "Public Work or Project" does not include maintenance work. For purposes of this section, "maintenance work" includes all of the following:
 - 1. Routine, recurring, and usual work for the preservation or protection of any publicly owned or publicly operated facility for its intended purposes.

2. Minor repainting.
3. Resurfacing of streets and highways at less than one inch.
4. Landscape maintenance, including mowing, watering, trimming, pruning, planting, replacement of plants, and servicing of irrigation and sprinkler systems.
5. Work performed to keep, operate, and maintain publicly owned water, power, or waste disposal systems, including, but not limited to, dams, reservoirs, power plants, and electrical transmission lines of 230,000 volts and higher.

Exceptions to “maintenance” projects for the purposes of payment of prevailing wage includes:

Exception #1: Janitorial or custodial services of a routine, recurring or usual nature is excluded.

Exception #2: Protection of the sort provided by guards, watchmen, or other security forces is excluded.

Exception #3: Landscape maintenance work by "sheltered workshops" is excluded.

(For purposes of this section, "facility" means any plant, building, structure, ground facility, real property, streets and highways, utility system (subject to the limitation found in “c” above), or other public work improvement).

PURCHASE ORDER: The primary procurement method. Used to communicate to a vendor the City’s terms and conditions, authorizes an encumbrance of City funds, and is a contractual agreement to pay for acceptable goods or services received. Used to process payments and track an expenditure in the financial system.

REQUEST FOR PROPOSAL (RFP): A document that solicits a proposal, often made through a bidding process, by an agency or company interested in procurement of a commodity, service, or valuable asset to potential suppliers to submit business proposals. (refer to competitive sealed bid)

RETENTION: The withholding of a part of the payment due, until final acceptance of the project by the purchaser, in accordance with the contract terms.

REQUEST FOR QUOTE (FORMAL RFQ): Three competitive quotes are required through a more formal process than competitive quotes as described above, following administrative policies and procedures for signature authority and approved level of expenditure. Process duplicates the formal bid process by requiring a written document with an RFQ number assigned, scope, and/or specifications, issued to a list of potential bidders, has a final receiving date and time, but is received by the requestor, not the City Clerk, analyzed, and awarded to the most responsive and responsible bidder meeting all requirements and criteria set forth in the RFQ. The names of the bidders involved may be announced. However, the quotes received are confidential until after the award. No negotiation is permitted.

SINGLE SOURCE: A contract for the purchase of goods or services entered after soliciting and negotiating only with one source, usually because of the technology required or the uniqueness of the product or service provided. (Compare to Sole Source). Single-source procedures are not applicable to public works projects except as permitted by state law. (Ord. 844 § 2, 2012).

SOLE SOURCE: When only one vendor possesses the unique and singularly available capability to meet the requirement of the solicitation, such as technical qualifications, matching to currently owned equipment or supplies, the ability to deliver at a particular time, or services from a public utility. (Compare to Single Source). Sole source procedures are not applicable to public works projects except as permitted by state law. (Ord. 844 § 2, 2012).

UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT: A program created in 1983 that allows local

agencies to perform public project work up to \$60,000 with its own workforce if the agency elects to follow the cost accounting procedures set forth in the Cost Accounting Policies and Procedures Manual of the California Uniform Construction Cost Accounting Commission (Commission). The Act is enacted under Public Contracts Code Section 22000 through 22045 (hereafter abbreviated as PCC 22000-22045). In addition, the Act provides for alternative bidding procedures when an agency performs public project work by contract. (a) Public projects of \$60,000 or less may be performed by negotiated contract or by purchase order (PCC 22032(a)). (b) Public projects of \$200,000 or less may be let to contract by the informal procedures set forth in the Act (PCC 22032(b)). (c) Public projects of more than \$200,000 shall be let to contract by formal bidding procedures (PCC 22032(c)).

ADDENDUM "A"

EXAMPLES OF WHEN TO USE THE FIVE PAYMENT METHODS

<i>Expense Item</i>	<i>Purchase Order</i>	<i>Procurement Card (CAL-Card)</i>	<i>Direct Pay</i>	<i>Petty Cash</i>	<i>Wire Transfer</i>
Cab Fare <u>Reimbursement</u> (\$15)				X	
So. Cal. Edison Pole Move Request	X				
Bond Payment					X
Office Chair	X				
Desk Calculator		X			
Fee Refund of Cancelled Event (>\$100)			X		
Riding Lawn Mower	X				
Office Supplies		X			
Plan Copies from outside agency*	X	X			
Copies at PIP or Office Depot		X			
Tree Trimming Service	X				
Purchase of Truck	X				
Hire of Temporary Worker	X				
Professional Memberships**	X	X			

*Service order

** First choice would be the CAL-Card. If unacceptable, then use a purchase order.

City of Moreno Valley
 FY 2025/26 - 2026/27
 City Position Summary

EXHIBIT D

Position Title	Adopted				
	FY	FY	FY	FY	FY
	2024/25 No.	2025/26 Adj.	2025/26 No.	2026/27 Adj.	2026/27 No.
Accountant I	1	1	2	-	2
Accountant II	1	-	1	-	1
Accounting Assistant	2	-	2	-	2
Accounting Technician	1	-	1	-	1
Accounts Payable Supervisor	1	-	1	-	1
Administrative Assistant	10	(1)	9	-	9
^ Animal Care Technician	5	2	7	-	7
Animal Care Technician Supervisor	1	-	1	-	1
Animal Control Officer	6	-	6	-	6
Animal Rescue Coordinator	1	-	1	-	1
Animal Services Assistant	4	-	4	-	4
Animal Services Dispatcher	1	-	1	-	1
Animal Services Division Manager	1	-	1	-	1
Animal Services Field Supervisor	1	-	1	-	1
Animal Services License Inspector	1	-	1	-	1
Animal Services Office Supervisor	1	-	1	-	1
Applications & Database Administrator	1	-	1	-	1
Applications Analyst	2	-	2	-	2
Assistant City Manager (Administration)	1	-	1	-	1
Assistant City Manager (Development)	1	-	1	-	1
Assistant to the City Manager	1	-	1	-	1
Assistant Crossing Guard Supervisor	1	-	1	-	1
* Assistant Electrical Engineer	-	2	2	-	2
Assistant Engineer	2	-	2	-	2
Assistant Network Administrator	1	-	1	-	1
^ Assistant Planner	-	1	1	-	1
Assistant Public Information Officer	-	1	1	-	1
* Associate Electrical Engineer	-	2	2	-	2
Associate Engineer I	2	-	2	-	2
Associate Engineer II	3	-	3	-	3
Associate Planner	4	-	4	-	4
Audio Visual Technician	2	-	2	-	2
Banquet Facility Representative	1	-	1	-	1
* Billing Clerk	-	1	1	-	1
Building Division Manager/Official	1	-	1	-	1
Building Inspector II	3	-	3	-	3
Building Safety Supervisor	1	-	1	-	1
* Business Analyst	-	1	1	-	1
Business License Liaison	1	-	1	-	1
Chief Financial Officer	1	-	1	-	1
Child Care Assistant	4	-	4	-	4
Child Care Instructor II	4	-	4	-	4
Child Care Program Manager	1	-	1	-	1
Child Care Site Supervisor	4	-	4	-	4
City Manager	1	-	1	-	1
Community Development Director	1	-	1	-	1
Community Enhancement Division Manager	1	-	1	-	1
Community Enhancement Officer I	6	-	6	-	6
Community Enhancement Officer II	3	-	3	-	3
Community Enhancement Supervisor	1	-	1	-	1
Community Services Assistant Coordinator	4	-	4	-	4
Community Services Coordinator	4	1	5	-	5
Community Services Division Manager	1	-	1	-	1
Community Services Supervisor	4	-	4	-	4
Construction Inspector	2	-	2	-	2
Construction & Permits Principal	-	1	1	-	1
Construction Inspector Supervisor	1	-	1	-	1
^ Crossing Guard	35	5	40	-	40
Crossing Guard Supervisor	1	-	1	-	1
Customer Service Manager	1	-	1	-	1
* Customer Service Representative	-	2	2	-	2
* Customer Service Supervisor	-	1	1	-	1
Deputy City Clerk	1	-	1	-	1

City of Moreno Valley
FY 2025/26 - 2026/27
City Position Summary

EXHIBIT D

Position Title	Adopted				
	FY	FY	FY	FY	FY
	2024/25 No.	2025/26 Adj.	2025/26 No.	2026/27 Adj.	2026/27 No.
Deputy City Manager	1	-	1	-	1
Deputy Compliance Director	1	-	1	-	1
Deputy Finance Director	1	-	1	-	1
Economic Development Division Manager	2	-	2	-	2
Economic Development Director	1	-	1	-	1
Electric Utility Assistant Manager	1	-	1	-	1
Electric Utility Division Manager	1	-	1	-	1
Electric Utility Program Coordinator	1	-	1	-	1
Emergency Management Coordinator	2	-	2	-	2
Emergency Management & Volunteer Services Program ManagerF	1	-	1	-	1
Engineering Division Manager/Assistant City EngineerF	1	-	1	-	1
Enterprise Systems Administrator	1	-	1	-	1
^ Equipment Operator	6	2	8	-	8
Executive Assistant I	5	1	6	-	6
Executive Assistant to Mayor/City Council	1	-	1	-	1
Facilities Maintenance Mechanic	1	-	1	-	1
Facilities Maintenance Worker	4	-	4	-	4
Financial Operations Division Manager	1	-	1	-	1
Financial Resources Division Manager	1	-	1	-	1
Fleet & Facilities Division Manager	1	-	1	-	1
Fleet & Facilities Maintenance Supervisor	1	-	1	-	1
GIS Administrator	1	-	1	-	1
GIS Applications Analyst	1	-	1	-	1
Graphic Designer	-	1	1	-	1
Graphics Supervisor	-	1	1	-	1
Grants Division Manager	1	-	1	-	1
Human Resources Analyst	1	-	1	-	1
Human Resources Director	1	-	1	-	1
Human Resources Division Manager	1	-	1	-	1
Human Resources Technician	2	2	4	-	4
Information Technology Technician	2	-	2	-	2
Landscape Services Inspector	2	2	4	-	4
Landscape Supervisor	-	1	1	-	1
Lead Facilities Maintenance Worker	1	-	1	-	1
Lead Maintenance Worker	4	-	4	-	4
Lead Parks Maintenance Worker	7	-	7	-	7
Lead Traffic Sign/Marking Technician	2	-	2	-	2
Lead Vehicle/Equipment Technician	1	-	1	-	1
Maintenance & Operations Division Manager	1	-	1	-	1
Maintenance Worker I/II	27	-	27	-	27
Maintenance Worker/Work Release Coordinator	1	-	1	-	1
Management Aide	7	(2)	5	-	5
*^ Management Analyst	7	6	13	-	13
^ Management Assistant	10	4	14	2	16
Manager of the Office of Mayor & City Council/City Clerk	1	-	1	-	1
Media & Communications Division Manager	1	-	1	-	1
Network Administrator	1	-	1	-	1
Network & Systems Specialist	1	1	2	-	2
* Operational Technical Specialist	-	1	1	-	1
* Operations Manager	-	1	1	-	1
Paralegal	1	(1)	-	-	-
Park Ranger	4	-	4	-	4
Parking Control Officer	2	-	2	-	2
Parks & Community Services Administration & Financial Services Division Manager	1	-	1	-	1
Parks & Community Services Director	1	-	1	-	1
Parks & Landscape Services Division Manager	1	-	1	-	1
Parks Maintenance Supervisor	2	-	2	-	2
Parks Maintenance Worker	18	-	18	-	18
Parks Project Manager	1	-	1	-	1
Payroll Division Manager	1	-	1	-	1
Permit Technician	4	-	4	-	4
Planning Division Manager/Official	1	-	1	-	1
Power Supply Manager	1	-	1	-	1

City of Moreno Valley
 FY 2025/26 - 2026/27
 City Position Summary

EXHIBIT D

Position Title	Adopted				
	FY	FY	FY	FY	FY
	2024/25 No.	2025/26 Adj.	2025/26 No.	2026/27 Adj.	2026/27 No.
Principal Accountant	1	-	1	-	1
Principal Engineer	2	-	2	-	2
Principal Engineer/City Traffic Engineer	1	-	1	-	1
Principal Planner	1	-	1	-	1
Program Analyst	1	-	1	-	1
Public Information/Intergovernmental Relations Officer	1	-	1	-	1
Public Safety Contracts Administrator	1	-	1	-	1
Purchasing Division Manager	1	-	1	-	1
Public Works Director/City Engineer	1	-	1	-	1
Recycling Specialist	2	-	2	-	2
Registered Veterinary Technician	1	-	1	-	1
Risk Analyst	-	1	1	-	1
Risk Division Manager	-	1	1	-	1
Security Guard	2	-	2	-	2
Senior Accountant	4	-	4	-	4
^ Senior Administrative Assistant	10	4	14	-	14
Senior Applications Analyst	2	1	3	-	3
Senior Audio Visual Technician	-	1	1	-	1
Senior Building Inspector	1	-	1	-	1
Senior Community Enhancement Officer	2	-	2	-	2
^ Senior Construction Inspector	2	1	3	-	3
Senior Deputy City Clerk	1	-	1	-	1
Senior Electrical Engineer	1	-	1	-	1
Senior Engineer, P.E.	5	(1)	4	-	4
Senior Equipment Operator	1	-	1	-	1
Senior Graphics Designer	1	-	1	-	1
Senior Human Resources Analyst	1	-	1	-	1
Senior Landscape Services Inspector	1	(1)	-	-	-
*^ Senior Management Analyst	17	6	23	-	23
^ Senior Office Assistant	3	1	4	1	5
Senior Parking Control Officer	1	-	1	-	1
Senior Parks Maintenance Technician	2	-	2	-	2
Senior Payroll Technician	1	-	1	-	1
Senior Permit Technician	3	-	3	-	3
^ Senior Planner	1	1	2	-	2
Senior Risk Analyst	1	(1)	-	-	-
Senior Telecommunications Technician	1	-	1	-	1
Senior Traffic Signal Technician	1	-	1	-	1
Special Districts Division Manager	1	-	1	-	1
Special Events & Facilities Division Manager	1	-	1	-	1
Storekeeper	2	-	2	-	2
Strategic Initiatives Manager	1	-	1	-	1
Street Maintenance Supervisor	2	-	2	-	2
Telecommunications Engineer/Administrator	1	-	1	-	1
Telecommunications Technician	2	-	2	-	2
Traffic Operations Supervisor	1	-	1	-	1
Traffic Signal Technician	2	1	3	-	3
^ Traffic Sign/Marking Technician I	1	1	2	-	2
Traffic Sign/Marking Technician II	2	-	2	-	2
Utility Finance Manager	1	-	1	-	1
Vehicle/Equipment Technician	3	-	3	-	3
Website Coordinator	-	1	1	-	1
Total	402	57	459	3	462

Note: Excludes City Council Members, Planning Commissioners and temporary positions.

Per Municipal Code 2.18.010, the Planning Commission shall consist of seven members who shall receive such compensation as may be established from time to time by resolution of the City Council.

* A total of 23 positions were approved under the Measure U fund for public safety, quality of life, and addressing homelessness.

^ A total of 13 positions were approved for the Moreno Valley Electric Utility Division, which completes the 2040 reorganization plan.

CITY OF MORENO VALLEY

SALARY SCALE - CAREER POSITIONS

EFFECTIVE 07/05/2025

EXHIBIT E

GRADE		A	B	C	D	E	F	G	H	I	
		5.0%		5.0%		5.0%		5.0%		2.5%	
CC09	Annual	38,833.60	41,600.00	43,680.00	45,864.00	48,152.00	50,564.80	53,102.40	54,433.60	55,785.60	
	Monthly	3,236.13	3,466.67	3,640.00	3,822.00	4,012.67	4,213.73	4,425.20	4,536.13	4,648.80	
	Hourly	19.0500	20.0000	21.0000	22.0500	23.1500	24.3100	25.5300	26.1700	26.8200	
CC10	Annual	42,785.60	44,928.00	47,174.40	49,524.80	52,000.00	54,600.00	57,324.80	58,760.00	60,236.80	
	Monthly	3,565.47	3,744.00	3,931.20	4,127.07	4,333.33	4,550.00	4,777.07	4,896.67	5,019.73	
	Hourly	20.5700	21.6000	22.6800	23.8100	25.0000	26.2500	27.5600	28.2500	28.9600	
CC11	Annual	46,217.60	48,526.40	50,960.00	53,518.40	56,201.60	59,009.60	61,963.20	63,502.40	65,083.20	
	Monthly	3,851.47	4,043.87	4,246.67	4,459.87	4,683.47	4,917.47	5,163.60	5,291.87	5,423.60	
	Hourly	22.2200	23.3300	24.5000	25.7300	27.0200	28.3700	29.7900	30.5300	31.2900	
C08	Annual	38,979.20	40,934.40	42,972.80	45,115.20	47,361.60	49,732.80	52,228.80	53,539.20	54,870.40	
	Monthly	3,248.27	3,411.20	3,581.07	3,759.60	3,946.80	4,144.40	4,352.40	4,461.60	4,572.53	
	Hourly	18.7400	19.6800	20.6600	21.6900	22.7700	23.9100	25.1100	25.7400	26.3800	
C09	Annual	40,934.40	42,972.80	45,115.20	47,361.60	49,732.80	52,228.80	54,849.60	56,222.40	57,636.80	
	Monthly	3,411.20	3,581.07	3,759.60	3,946.80	4,144.40	4,352.40	4,570.80	4,685.20	4,803.07	
	Hourly	19.6800	20.6600	21.6900	22.7700	23.9100	25.1100	26.3700	27.0300	27.7100	
C10	Annual	42,972.80	45,115.20	47,361.60	49,732.80	52,228.80	54,849.60	57,595.20	59,030.40	60,507.20	
	Monthly	3,581.07	3,759.60	3,946.80	4,144.40	4,352.40	4,570.80	4,799.60	4,919.20	5,042.27	
	Hourly	20.6600	21.6900	22.7700	23.9100	25.1100	26.3700	27.6900	28.3800	29.0900	
C11	Annual	45,115.20	47,361.60	49,732.80	52,228.80	54,849.60	57,595.20	60,465.60	61,984.00	63,544.00	
	Monthly	3,759.60	3,946.80	4,144.40	4,352.40	4,570.80	4,799.60	5,038.80	5,165.33	5,295.33	
	Hourly	21.6900	22.7700	23.9100	25.1100	26.3700	27.6900	29.0700	29.8000	30.5500	
C12	Annual	47,361.60	49,732.80	52,228.80	54,849.60	57,595.20	60,465.60	63,481.60	65,062.40	66,684.80	
	Monthly	3,946.80	4,144.40	4,352.40	4,570.80	4,799.60	5,038.80	5,290.13	5,421.87	5,557.07	
	Hourly	22.7700	23.9100	25.1100	26.3700	27.6900	29.0700	30.5200	31.2800	32.0600	
C13	Annual	49,732.80	52,228.80	54,849.60	57,595.20	60,465.60	63,481.60	66,664.00	68,328.00	70,033.60	
	Monthly	4,144.40	4,352.40	4,570.80	4,799.60	5,038.80	5,290.13	5,555.33	5,694.00	5,836.13	
	Hourly	23.9100	25.1100	26.3700	27.6900	29.0700	30.5200	32.0500	32.8500	33.6700	
C14	Annual	52,228.80	54,849.60	57,595.20	60,465.60	63,481.60	66,664.00	69,992.00	71,739.20	73,528.00	
	Monthly	4,352.40	4,570.80	4,799.60	5,038.80	5,290.13	5,555.33	5,832.67	5,978.27	6,127.33	
	Hourly	25.1100	26.3700	27.6900	29.0700	30.5200	32.0500	33.6500	34.4900	35.3500	
C15	Annual	54,849.60	57,595.20	60,465.60	63,481.60	66,664.00	69,992.00	73,486.40	75,316.80	77,209.60	
	Monthly	4,570.80	4,799.60	5,038.80	5,290.13	5,555.33	5,832.67	6,123.87	6,276.40	6,434.13	
	Hourly	26.3700	27.6900	29.0700	30.5200	32.0500	33.6500	35.3300	36.2100	37.1200	
C16	Annual	57,595.20	60,465.60	63,481.60	66,664.00	69,992.00	73,486.40	77,168.00	79,102.40	81,078.40	
	Monthly	4,799.60	5,038.80	5,290.13	5,555.33	5,832.67	6,123.87	6,430.67	6,591.87	6,756.53	
	Hourly	27.6900	29.0700	30.5200	32.0500	33.6500	35.3300	37.1000	38.0300	38.9800	
C17	Annual	60,465.60	63,481.60	66,664.00	69,992.00	73,486.40	77,168.00	81,036.80	83,054.40	85,134.40	
	Monthly	5,038.80	5,290.13	5,555.33	5,832.67	6,123.87	6,430.67	6,753.07	6,921.20	7,094.53	
	Hourly	29.0700	30.5200	32.0500	33.6500	35.3300	37.1000	38.9600	39.9300	40.9300	
C18	Annual	63,481.60	66,664.00	69,992.00	73,486.40	77,168.00	81,036.80	85,092.80	87,214.40	89,398.40	
	Monthly	5,290.13	5,555.33	5,832.67	6,123.87	6,430.67	6,753.07	7,091.07	7,267.87	7,449.87	
	Hourly	30.5200	32.0500	33.6500	35.3300	37.1000	38.9600	40.9100	41.9300	42.9800	
C19	Annual	66,664.00	69,992.00	73,486.40	77,168.00	81,036.80	85,092.80	89,356.80	91,582.40	93,870.40	
	Monthly	5,555.33	5,832.67	6,123.87	6,430.67	6,753.07	7,091.07	7,446.40	7,631.87	7,822.53	
	Hourly	32.0500	33.6500	35.3300	37.1000	38.9600	40.9100	42.9600	44.0300	45.1300	
C20	Annual	69,992.00	73,486.40	77,168.00	81,036.80	85,092.80	89,356.80	93,828.80	96,179.20	98,592.00	
	Monthly	5,832.67	6,123.87	6,430.67	6,753.07	7,091.07	7,446.40	7,819.07	8,014.93	8,216.00	
	Hourly	33.6500	35.3300	37.1000	38.9600	40.9100	42.9600	45.1100	46.2400	47.4000	

CITY OF MORENO VALLEY

SALARY SCALE - CAREER POSITIONS

EFFECTIVE 07/05/2025

EXHIBIT E

GRADE		A	B	C	D	E	F	G	H	I	
		5.0%		5.0%		5.0%		5.0%		2.5%	
C21	Annual	73,486.40	77,168.00	81,036.80	85,092.80	89,356.80	93,828.80	98,529.60	100,984.00	103,500.80	
	Monthly	6,123.87	6,430.67	6,753.07	7,091.07	7,446.40	7,819.07	8,210.80	8,415.33	8,625.07	
	Hourly	35.3300	37.1000	38.9600	40.9100	42.9600	45.1100	47.3700	48.5500	49.7600	
C22	Annual	77,168.00	81,036.80	85,092.80	89,356.80	93,828.80	98,529.60	103,459.20	106,038.40	108,680.00	
	Monthly	6,430.67	6,753.07	7,091.07	7,446.40	7,819.07	8,210.80	8,621.60	8,836.53	9,056.67	
	Hourly	37.1000	38.9600	40.9100	42.9600	45.1100	47.3700	49.7400	50.9800	52.2500	
C23	Annual	81,036.80	85,092.80	89,356.80	93,828.80	98,529.60	103,459.20	108,638.40	111,363.20	114,150.40	
	Monthly	6,753.07	7,091.07	7,446.40	7,819.07	8,210.80	8,621.60	9,053.20	9,280.27	9,512.53	
	Hourly	38.9600	40.9100	42.9600	45.1100	47.3700	49.7400	52.2300	53.5400	54.8800	
C24	Annual	85,092.80	89,356.80	93,828.80	98,529.60	103,459.20	108,638.40	114,067.20	116,916.80	119,849.60	
	Monthly	7,091.07	7,446.40	7,819.07	8,210.80	8,621.60	9,053.20	9,505.60	9,743.07	9,987.47	
	Hourly	40.9100	42.9600	45.1100	47.3700	49.7400	52.2300	54.8400	56.2100	57.6200	
C25	Annual	89,356.80	93,828.80	98,529.60	103,459.20	108,638.40	114,067.20	119,766.40	122,761.60	125,840.00	
	Monthly	7,446.40	7,819.07	8,210.80	8,621.60	9,053.20	9,505.60	9,980.53	10,230.13	10,486.67	
	Hourly	42.9600	45.1100	47.3700	49.7400	52.2300	54.8400	57.5800	59.0200	60.5000	
C26	Annual	93,828.80	98,529.60	103,459.20	108,638.40	114,067.20	119,766.40	125,756.80	128,897.60	132,121.60	
	Monthly	7,819.07	8,210.80	8,621.60	9,053.20	9,505.60	9,980.53	10,479.73	10,741.47	11,010.13	
	Hourly	45.1100	47.3700	49.7400	52.2300	54.8400	57.5800	60.4600	61.9700	63.5200	
C27	Annual	98,529.60	103,459.20	108,638.40	114,067.20	119,766.40	125,756.80	132,038.40	135,345.60	138,736.00	
	Monthly	8,210.80	8,621.60	9,053.20	9,505.60	9,980.53	10,479.73	11,003.20	11,278.80	11,561.33	
	Hourly	47.3700	49.7400	52.2300	54.8400	57.5800	60.4600	63.4800	65.0700	66.7000	
C28	Annual	103,459.20	108,638.40	114,067.20	119,766.40	125,756.80	132,038.40	138,632.00	142,105.60	145,662.40	
	Monthly	8,621.60	9,053.20	9,505.60	9,980.53	10,479.73	11,003.20	11,552.67	11,842.13	12,138.53	
	Hourly	49.7400	52.2300	54.8400	57.5800	60.4600	63.4800	66.6500	68.3200	70.0300	
C29	Annual	108,638.40	114,067.20	119,766.40	125,756.80	132,038.40	138,632.00	145,558.40	149,198.40	152,921.60	
	Monthly	9,053.20	9,505.60	9,980.53	10,479.73	11,003.20	11,552.67	12,129.87	12,433.20	12,743.47	
	Hourly	52.2300	54.8400	57.5800	60.4600	63.4800	66.6500	69.9800	71.7300	73.5200	
C30	Annual	114,067.20	119,766.40	125,756.80	132,038.40	138,632.00	145,558.40	152,838.40	156,665.60	160,576.00	
	Monthly	9,505.60	9,980.53	10,479.73	11,003.20	11,552.67	12,129.87	12,736.53	13,055.47	13,381.33	
	Hourly	54.8400	57.5800	60.4600	63.4800	66.6500	69.9800	73.4800	75.3200	77.2000	
C31	Annual	119,766.40	125,756.80	132,038.40	138,632.00	145,558.40	152,838.40	160,472.00	164,486.40	168,604.80	
	Monthly	9,980.53	10,479.73	11,003.20	11,552.67	12,129.87	12,736.53	13,372.67	13,707.20	14,050.40	
	Hourly	57.5800	60.4600	63.4800	66.6500	69.9800	73.4800	77.1500	79.0800	81.0600	
C32	Annual	128,752.00	135,200.00	141,960.00	149,052.80	156,499.20	164,320.00	172,536.00	176,841.60	181,272.00	
	Monthly	10,729.33	11,266.67	11,830.00	12,421.07	13,041.60	13,693.33	14,378.00	14,736.80	15,106.00	
	Hourly	61.9000	65.0000	68.2500	71.6600	75.2400	79.0000	82.9500	85.0200	87.1500	
C33	Annual	138,403.20	145,329.60	152,588.80	160,222.40	168,230.40	176,633.60	185,473.60	190,112.00	194,875.20	
	Monthly	11,533.60	12,110.80	12,715.73	13,351.87	14,019.20	14,719.47	15,456.13	15,842.67	16,239.60	
	Hourly	66.5400	69.8700	73.3600	77.0300	80.8800	84.9200	89.1700	91.4000	93.6900	
C34	Annual	148,782.40	156,228.80	164,049.60	172,244.80	180,856.00	189,904.00	199,409.60	204,401.60	209,518.40	
	Monthly	12,398.53	13,019.07	13,670.80	14,353.73	15,071.33	15,825.33	16,617.47	17,033.47	17,459.87	
	Hourly	71.5300	75.1100	78.8700	82.8100	86.9500	91.3000	95.8700	98.2700	100.7300	
C35	Annual	159,931.20	167,918.40	176,321.60	185,140.80	194,396.80	204,110.40	214,323.20	219,689.60	225,180.80	
	Monthly	13,327.60	13,993.20	14,693.47	15,428.40	16,199.73	17,009.20	17,860.27	18,307.47	18,765.07	
	Hourly	76.8900	80.7300	84.7700	89.0100	93.4600	98.1300	103.0400	105.6200	108.2600	
C36	Annual	171,932.80	180,523.20	189,550.40	199,035.20	208,977.60	219,419.20	230,380.80	236,142.40	242,049.60	
	Monthly	14,327.73	15,043.60	15,795.87	16,586.27	17,414.80	18,284.93	19,198.40	19,678.53	20,170.80	
	Hourly	82.6600	86.7900	91.1300	95.6900	100.4700	105.4900	110.7600	113.5300	116.3700	

CITY OF MORENO VALLEY

SALARY SCALE - CAREER POSITIONS
EFFECTIVE 07/05/2025

EXHIBIT E

Title	Grade
Accountant I	NE C22
Accountant II	PAM C24
Accounting Assistant	NE C14
Accounting Technician	NE C17
Accounts Payable Supervisor	NE C22
Administrative Assistant	NE C16
Animal Care Technician	NE C11
Animal Care Technician Supervisor	PAM C21
Animal Control Officer	NE C15
Animal Rescue Coordinator	NE C11
Animal Services Assistant	NE C10
Animal Services Dispatcher	NE C10
Animal Services Division Manager	DMG C30
Animal Services Field Supervisor	PAM C22
Animal Services License Inspector	NE C11
Animal Services Office Supervisor	PAM C21
Applications & Database Administrator	PAM C29
Applications Analyst	PAM C25
Assistant Crossing Guard Supervisor	NE C08
Assistant Electrical Engineer	PAM C25
Assistant Engineer	PAM C25
Assistant Network Administrator	PAM C26
Assistant Planner	PAM C22
Assistant Public Information Officer	PAM C26
Assistant to the City Manager	PAM C24
Associate Electrical Engineer	PAM C29
Associate Engineer I	PAM C28
Associate Engineer II	PAM C29
Associate Planner	PAM C25
Audio Visual Technician	NE C18
Banquet Facility Representative	PAM C19
Billing Clerk	NE C18
Building Division Manager/Official	DMG C34
Building Inspector II	NE C24
Building Safety Supervisor	PAM C27
Business Analyst	PAM C24
Business License Liaison	NE C16
Child Care Assistant	GRA CC09
Child Care Instructor II	GRA CC11
Child Care Program Manager	PAM C19
Child Care Site Supervisor	GRA C15
Community Enhancement Division Manager	DMG C30
Community Enhancement Officer I	NE C18
Community Enhancement Officer II	NE C20
Community Enhancement Supervisor	PAM C23
Community Services Assistant Coordinator	NE C10
Community Services Coordinator	NE C14
Community Services Division Manager	DMG C30
Community Services Supervisor	PAM C22
Construction & Permits Principal	PAM C31
Construction Inspector	NE C22
Construction Inspector Supervisor	PAM C25
Crossing Guard Supervisor	NE C08
Customer Service Manager	PAM C26
Customer Service Representative	NE C11
Customer Service Supervisor	NE C18
Deputy City Clerk	NE C17

Title	Grade
Deputy City Manager	DMG C32
Deputy Compliance Director	DMG C35
Deputy Finance Director	DMG C34
Economic Development Division Manager	DMG C30
Electric Utility Assistant Manager	PAM C34
Electric Utility Division Manager	DMG C36
Electric Utility Program Coordinator	PAM C27
Emergency Management & Volunteer Services Program Manager	DMG C30
Emergency Management Coordinator	PAM C22
Engineering Division Manager/Assistant City Engineer	DMG C34
Enterprise Systems Administrator	PAM C31
Equipment Operator	NE C17
Executive Assistant I	NE C19
Executive Assistant to Mayor/City Council	DMG C30
Facilities Maintenance Mechanic	NE C15
Facilities Maintenance Worker	NE C13
Financial Operations Division Manager	DMG C33
Financial Resources Division Manager	DMG C33
Fleet & Facilities Division Manager	DMG C31
Fleet & Facilities Maintenance Supervisor	PAM C27
GIS Administrator	PAM C29
GIS Applications Analyst	PAM C25
Grants Division Manager	DMG C33
Graphic Designer	NE C17
Graphics Supervisor	PAM C25
Human Resources Analyst	PAM C24
Human Resources Division Manager	DMG C34
Human Resources Technician	NE C22
Information Technology Technician	NE C20
Landscape Services Inspector	NE C18
Landscape Supervisor	PAM C25
Lead Facilities Maintenance Worker	NE C18
Lead Maintenance Worker	NE C19
Lead Parks Maintenance Worker	NE C15
Lead Traffic Sign/Marking Technician	NE C18
Lead Vehicle/Equipment Technician	NE C19
Maintenance & Operations Division Manager	DMG C31
Maintenance Worker I	NE C12
Maintenance Worker II	NE C15
Maintenance Worker/Work Release Coordinator	NE C16
Management Aide	NE C18
Management Analyst	PAM C24
Management Assistant	PAM C22
Media & Communications Division Manager	DMG C33
Network & Systems Specialist	PAM C24
Network Administrator	PAM C31
Operational Technical Specialist	PAM C24
Operations Manager	DMG C33
Park Ranger	NE C16
Parking Control Officer	NE C12
Parks & Community Services Administration & Financial Services Division Manager	DMG C30
Parks & Landscape Services Division Manager	DMG C31
Parks Maintenance Supervisor	PAM C25
Parks Maintenance Worker	NE C12

Title	Grade
Parks Project Manager	PAM C25
Payroll Division Manager	DMG C32
Permit Technician	NE C18
Planning Division Manager/Official	DMG C34
Power Supply Manager	PAM C32
Principal Accountant	PAM C28
Principal Engineer	DMG C33
Principal Engineer/City Traffic Engineer	DMG C33
Principal Planner	PAM C33
Program Analyst	PAM C24
Public Information/Intergovernmental Relations Officer	PAM C28
Public Safety Contracts Administrator	DMG C30
Purchasing Division Manager	DMG C32
Recycling Specialist	NE C16
Registered Veterinary Technician	NE C16
Risk Analyst	PAM C24
Risk Division Manager	DMG C32
Security Guard	NE C08
Senior Accountant	PAM C25
Senior Administrative Assistant	NE C17
Senior Applications Analyst	PAM C27
Senior Audio Visual Technician	NE C19
Senior Building Inspector	PAM C25
Senior Community Enhancement Officer	PAM C22
Senior Construction Inspector	PAM C23
Senior Deputy City Clerk	DMG C30
Senior Electrical Engineer	PAM C31
Senior Engineer, P.E.	PAM C31
Senior Equipment Operator	NE C18
Senior Graphics Designer	NE C19
Senior Human Resources Analyst	PAM C27
Senior Management Analyst	PAM C27
Senior Office Assistant	NE C13
Senior Parking Control Officer	NE C14
Senior Parks Maintenance Technician	NE C19
Senior Payroll Technician	NE C18
Senior Permit Technician	NE C20
Senior Planner	PAM C27
Senior Telecommunications Technician	NE C22
Senior Traffic Signal Technician	PAM C23
Special Districts Division Manager	DMG C34
Special Events & Facilities Division Manager	DMG C30
Storekeeper	NE C14
Strategic Initiatives Manager	DMG C34
Street Maintenance Supervisor	PAM C25
Telecommunications Engineer/Administrator	PAM C29
Telecommunications Technician	NE C20
Traffic Operations Supervisor	PAM C26
Traffic Sign/Marking Technician I	NE C13
Traffic Sign/Marking Technician II	NE C15
Traffic Signal Technician	NE C22
Utility Finance Manager	PAM C28
Vehicle/Equipment Technician	NE C17
Website Coordinator	PAM C27

CITY OF MORENO VALLEY

SALARY SCALE - CAREER POSITIONS

EFFECTIVE 07/04/2026

EXHIBIT E

GRADE		A	B	C	D	E	F	G	H	I
			5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	2.5%	2.5%
CC09	Annual	39,624.00	42,452.80	44,574.40	46,800.00	49,150.40	51,604.80	54,184.00	55,536.00	56,929.60
	Monthly	3,302.00	3,537.73	3,714.53	3,900.00	4,095.87	4,300.40	4,515.33	4,628.00	4,744.13
	Hourly	19.4400	20.4100	21.4300	22.5000	23.6300	24.8100	26.0500	26.7000	27.3700
CC10	Annual	43,680.00	45,864.00	48,152.00	50,564.80	53,102.40	55,764.80	58,552.00	60,008.00	61,505.60
	Monthly	3,640.00	3,822.00	4,012.67	4,213.73	4,425.20	4,647.07	4,879.33	5,000.67	5,125.47
	Hourly	21.0000	22.0500	23.1500	24.3100	25.5300	26.8100	28.1500	28.8500	29.5700
CC11	Annual	47,174.40	49,524.80	52,000.00	54,600.00	57,324.80	60,195.20	63,211.20	64,792.00	66,414.40
	Monthly	3,931.20	4,127.07	4,333.33	4,550.00	4,777.07	5,016.27	5,267.60	5,399.33	5,534.53
	Hourly	22.6800	23.8100	25.0000	26.2500	27.5600	28.9400	30.3900	31.1500	31.9300
C08	Annual	39,769.60	41,766.40	43,846.40	46,030.40	48,339.20	50,752.00	53,289.60	54,620.80	55,993.60
	Monthly	3,314.13	3,480.53	3,653.87	3,835.87	4,028.27	4,229.33	4,440.80	4,551.73	4,666.13
	Hourly	19.1200	20.0800	21.0800	22.1300	23.2400	24.4000	25.6200	26.2600	26.9200
C09	Annual	41,766.40	43,846.40	46,030.40	48,339.20	50,752.00	53,289.60	55,952.00	57,345.60	58,780.80
	Monthly	3,480.53	3,653.87	3,835.87	4,028.27	4,229.33	4,440.80	4,662.67	4,778.80	4,898.40
	Hourly	20.0800	21.0800	22.1300	23.2400	24.4000	25.6200	26.9000	27.5700	28.2600
C10	Annual	43,846.40	46,030.40	48,339.20	50,752.00	53,289.60	55,952.00	58,760.00	60,236.80	61,734.40
	Monthly	3,653.87	3,835.87	4,028.27	4,229.33	4,440.80	4,662.67	4,896.67	5,019.73	5,144.53
	Hourly	21.0800	22.1300	23.2400	24.4000	25.6200	26.9000	28.2500	28.9600	29.6800
C11	Annual	46,030.40	48,339.20	50,752.00	53,289.60	55,952.00	58,760.00	61,692.80	63,232.00	64,812.80
	Monthly	3,835.87	4,028.27	4,229.33	4,440.80	4,662.67	4,896.67	5,141.07	5,269.33	5,401.07
	Hourly	22.1300	23.2400	24.4000	25.6200	26.9000	28.2500	29.6600	30.4000	31.1600
C12	Annual	48,339.20	50,752.00	53,289.60	55,952.00	58,760.00	61,692.80	64,771.20	66,393.60	68,057.60
	Monthly	4,028.27	4,229.33	4,440.80	4,662.67	4,896.67	5,141.07	5,397.60	5,532.80	5,671.47
	Hourly	23.2400	24.4000	25.6200	26.9000	28.2500	29.6600	31.1400	31.9200	32.7200
C13	Annual	50,752.00	53,289.60	55,952.00	58,760.00	61,692.80	64,771.20	68,016.00	69,721.60	71,468.80
	Monthly	4,229.33	4,440.80	4,662.67	4,896.67	5,141.07	5,397.60	5,668.00	5,810.13	5,955.73
	Hourly	24.4000	25.6200	26.9000	28.2500	29.6600	31.1400	32.7000	33.5200	34.3600
C14	Annual	53,289.60	55,952.00	58,760.00	61,692.80	64,771.20	68,016.00	71,427.20	73,216.00	75,046.40
	Monthly	4,440.80	4,662.67	4,896.67	5,141.07	5,397.60	5,668.00	5,952.27	6,101.33	6,253.87
	Hourly	25.6200	26.9000	28.2500	29.6600	31.1400	32.7000	34.3400	35.2000	36.0800
C15	Annual	55,952.00	58,760.00	61,692.80	64,771.20	68,016.00	71,427.20	75,004.80	76,876.80	78,790.40
	Monthly	4,662.67	4,896.67	5,141.07	5,397.60	5,668.00	5,952.27	6,250.40	6,406.40	6,565.87
	Hourly	26.9000	28.2500	29.6600	31.1400	32.7000	34.3400	36.0600	36.9600	37.8800
C16	Annual	58,760.00	61,692.80	64,771.20	68,016.00	71,427.20	75,004.80	78,748.80	80,724.80	82,742.40
	Monthly	4,896.67	5,141.07	5,397.60	5,668.00	5,952.27	6,250.40	6,562.40	6,727.07	6,895.20
	Hourly	28.2500	29.6600	31.1400	32.7000	34.3400	36.0600	37.8600	38.8100	39.7800
C17	Annual	61,692.80	64,771.20	68,016.00	71,427.20	75,004.80	78,748.80	82,680.00	84,739.20	86,860.80
	Monthly	5,141.07	5,397.60	5,668.00	5,952.27	6,250.40	6,562.40	6,890.00	7,061.60	7,238.40
	Hourly	29.6600	31.1400	32.7000	34.3400	36.0600	37.8600	39.7500	40.7400	41.7600
C18	Annual	64,771.20	68,016.00	71,427.20	75,004.80	78,748.80	82,680.00	86,819.20	88,982.40	91,208.00
	Monthly	5,397.60	5,668.00	5,952.27	6,250.40	6,562.40	6,890.00	7,234.93	7,415.20	7,600.67
	Hourly	31.1400	32.7000	34.3400	36.0600	37.8600	39.7500	41.7400	42.7800	43.8500
C19	Annual	68,016.00	71,427.20	75,004.80	78,748.80	82,680.00	86,819.20	91,166.40	93,454.40	95,784.00
	Monthly	5,668.00	5,952.27	6,250.40	6,562.40	6,890.00	7,234.93	7,597.20	7,787.87	7,982.00
	Hourly	32.7000	34.3400	36.0600	37.8600	39.7500	41.7400	43.8300	44.9300	46.0500
C20	Annual	71,427.20	75,004.80	78,748.80	82,680.00	86,819.20	91,166.40	95,721.60	98,113.60	100,568.00
	Monthly	5,952.27	6,250.40	6,562.40	6,890.00	7,234.93	7,597.20	7,976.80	8,176.13	8,380.67
	Hourly	34.3400	36.0600	37.8600	39.7500	41.7400	43.8300	46.0200	47.1700	48.3500

CITY OF MORENO VALLEY

SALARY SCALE - CAREER POSITIONS

EFFECTIVE 07/04/2026

EXHIBIT E

GRADE		A	B	C	D	E	F	G	H	I
		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	2.5%	2.5%
C21	Annual	75,004.80	78,748.80	82,680.00	86,819.20	91,166.40	95,721.60	100,505.60	103,022.40	105,601.60
	Monthly	6,250.40	6,562.40	6,890.00	7,234.93	7,597.20	7,976.80	8,375.47	8,585.20	8,800.13
	Hourly	36.0600	37.8600	39.7500	41.7400	43.8300	46.0200	48.3200	49.5300	50.7700
C22	Annual	78,748.80	82,680.00	86,819.20	91,166.40	95,721.60	100,505.60	105,539.20	108,180.80	110,884.80
	Monthly	6,562.40	6,890.00	7,234.93	7,597.20	7,976.80	8,375.47	8,794.93	9,015.07	9,240.40
	Hourly	37.8600	39.7500	41.7400	43.8300	46.0200	48.3200	50.7400	52.0100	53.3100
C23	Annual	82,680.00	86,819.20	91,166.40	95,721.60	100,505.60	105,539.20	110,822.40	113,588.80	116,438.40
	Monthly	6,890.00	7,234.93	7,597.20	7,976.80	8,375.47	8,794.93	9,235.20	9,465.73	9,703.20
	Hourly	39.7500	41.7400	43.8300	46.0200	48.3200	50.7400	53.2800	54.6100	55.9800
C24	Annual	86,819.20	91,166.40	95,721.60	100,505.60	105,539.20	110,822.40	116,355.20	119,267.20	122,241.60
	Monthly	7,234.93	7,597.20	7,976.80	8,375.47	8,794.93	9,235.20	9,696.27	9,938.93	10,186.80
	Hourly	41.7400	43.8300	46.0200	48.3200	50.7400	53.2800	55.9400	57.3400	58.7700
C25	Annual	91,166.40	95,721.60	100,505.60	105,539.20	110,822.40	116,355.20	122,179.20	125,236.80	128,377.60
	Monthly	7,597.20	7,976.80	8,375.47	8,794.93	9,235.20	9,696.27	10,181.60	10,436.40	10,698.13
	Hourly	43.8300	46.0200	48.3200	50.7400	53.2800	55.9400	58.7400	60.2100	61.7200
C26	Annual	95,721.60	100,505.60	105,539.20	110,822.40	116,355.20	122,179.20	128,294.40	131,497.60	134,784.00
	Monthly	7,976.80	8,375.47	8,794.93	9,235.20	9,696.27	10,181.60	10,691.20	10,958.13	11,232.00
	Hourly	46.0200	48.3200	50.7400	53.2800	55.9400	58.7400	61.6800	63.2200	64.8000
C27	Annual	100,505.60	105,539.20	110,822.40	116,355.20	122,179.20	128,294.40	134,700.80	138,070.40	141,523.20
	Monthly	8,375.47	8,794.93	9,235.20	9,696.27	10,181.60	10,691.20	11,225.07	11,505.87	11,793.60
	Hourly	48.3200	50.7400	53.2800	55.9400	58.7400	61.6800	64.7600	66.3800	68.0400
C28	Annual	105,539.20	110,822.40	116,355.20	122,179.20	128,294.40	134,700.80	141,440.00	144,976.00	148,595.20
	Monthly	8,794.93	9,235.20	9,696.27	10,181.60	10,691.20	11,225.07	11,786.67	12,081.33	12,382.93
	Hourly	50.7400	53.2800	55.9400	58.7400	61.6800	64.7600	68.0000	69.7000	71.4400
C29	Annual	110,822.40	116,355.20	122,179.20	128,294.40	134,700.80	141,440.00	148,512.00	152,235.20	156,041.60
	Monthly	9,235.20	9,696.27	10,181.60	10,691.20	11,225.07	11,786.67	12,376.00	12,686.27	13,003.47
	Hourly	53.2800	55.9400	58.7400	61.6800	64.7600	68.0000	71.4000	73.1900	75.0200
C30	Annual	116,355.20	122,179.20	128,294.40	134,700.80	141,440.00	148,512.00	155,937.60	159,827.20	163,820.80
	Monthly	9,696.27	10,181.60	10,691.20	11,225.07	11,786.67	12,376.00	12,994.80	13,318.93	13,651.73
	Hourly	55.9400	58.7400	61.6800	64.7600	68.0000	71.4000	74.9700	76.8400	78.7600
C31	Annual	122,179.20	128,294.40	134,700.80	141,440.00	148,512.00	155,937.60	163,737.60	167,835.20	172,036.80
	Monthly	10,181.60	10,691.20	11,225.07	11,786.67	12,376.00	12,994.80	13,644.80	13,986.27	14,336.40
	Hourly	58.7400	61.6800	64.7600	68.0000	71.4000	74.9700	78.7200	80.6900	82.7100
C32	Annual	131,352.00	137,924.80	144,830.40	152,068.80	159,681.60	167,668.80	176,051.20	180,460.80	184,974.40
	Monthly	10,946.00	11,493.73	12,069.20	12,672.40	13,306.80	13,972.40	14,670.93	15,038.40	15,414.53
	Hourly	63.1500	66.3100	69.6300	73.1100	76.7700	80.6100	84.6400	86.7600	88.9300
C33	Annual	141,211.20	148,262.40	155,667.20	163,446.40	171,620.80	180,211.20	189,217.60	193,939.20	198,785.60
	Monthly	11,767.60	12,355.20	12,972.27	13,620.53	14,301.73	15,017.60	15,768.13	16,161.60	16,565.47
	Hourly	67.8900	71.2800	74.8400	78.5800	82.5100	86.6400	90.9700	93.2400	95.5700
C34	Annual	151,798.40	159,390.40	167,356.80	175,718.40	184,496.00	193,731.20	203,424.00	208,520.00	213,740.80
	Monthly	12,649.87	13,282.53	13,946.40	14,643.20	15,374.67	16,144.27	16,952.00	17,376.67	17,811.73
	Hourly	72.9800	76.6300	80.4600	84.4800	88.7000	93.1400	97.8000	100.2500	102.7600
C35	Annual	163,176.00	171,329.60	179,899.20	188,884.80	198,328.00	208,249.60	218,670.40	224,140.80	229,736.00
	Monthly	13,598.00	14,277.47	14,991.60	15,740.40	16,527.33	17,354.13	18,222.53	18,678.40	19,144.67
	Hourly	78.4500	82.3700	86.4900	90.8100	95.3500	100.1200	105.1300	107.7600	110.4500
C36	Annual	175,406.40	184,184.00	193,398.40	203,070.40	213,220.80	223,891.20	235,081.60	240,968.00	247,000.00
	Monthly	14,617.20	15,348.67	16,116.53	16,922.53	17,768.40	18,657.60	19,590.13	20,080.67	20,583.33
	Hourly	84.3300	88.5500	92.9800	97.6300	102.5100	107.6400	113.0200	115.8500	118.7500

CITY OF MORENO VALLEY

SALARY SCALE - CAREER POSITIONS
EFFECTIVE 07/04/2026

EXHIBIT E

Title		Grade
Accountant I	NE	C22
Accountant II	PAM	C24
Accounting Assistant	NE	C14
Accounting Technician	NE	C17
Accounts Payable Supervisor	NE	C22
Administrative Assistant	NE	C16
Animal Care Technician	NE	C11
Animal Care Technician Supervisor	PAM	C21
Animal Control Officer	NE	C15
Animal Rescue Coordinator	NE	C11
Animal Services Assistant	NE	C10
Animal Services Dispatcher	NE	C10
Animal Services Division Manager	DMG	C30
Animal Services Field Supervisor	PAM	C22
Animal Services License Inspector	NE	C11
Animal Services Office Supervisor	PAM	C21
Applications & Database Administrator	PAM	C29
Applications Analyst	PAM	C25
Assistant Crossing Guard Supervisor	NE	C08
Assistant Electrical Engineer	PAM	C25
Assistant Engineer	PAM	C25
Assistant Network Administrator	PAM	C26
Assistant Planner	PAM	C22
Assistant Public Information Officer	PAM	C26
Assistant to the City Manager	PAM	C24
Associate Electrical Engineer	PAM	C29
Associate Engineer I	PAM	C28
Associate Engineer II	PAM	C29
Associate Planner	PAM	C25
Audio Visual Technician	NE	C18
Banquet Facility Representative	PAM	C19
Billing Clerk	NE	C18
Building Division Manager/Official	DMG	C34
Building Inspector II	NE	C24
Building Safety Supervisor	PAM	C27
Business Analyst	PAM	C24
Business License Liaison	NE	C16
Child Care Assistant	GRA	CC09
Child Care Instructor II	GRA	CC11
Child Care Program Manager	PAM	C19
Child Care Site Supervisor	GRA	C15
Community Enhancement Division Manager	DMG	C30
Community Enhancement Officer I	NE	C18
Community Enhancement Officer II	NE	C20
Community Enhancement Supervisor	PAM	C23
Community Services Assistant Coordinator	NE	C10
Community Services Coordinator	NE	C14
Community Services Division Manager	DMG	C30
Community Services Supervisor	PAM	C22
Construction & Permits Principal	PAM	C31
Construction Inspector	NE	C22
Construction Inspector Supervisor	PAM	C25
Crossing Guard Supervisor	NE	C08
Customer Service Manager	PAM	C26
Customer Service Representative	NE	C11
Customer Service Supervisor	NE	C18
Deputy City Clerk	NE	C17

Title		Grade
Deputy City Manager	DMG	C32
Deputy Compliance Director	DMG	C35
Deputy Finance Director	DMG	C34
Economic Development Division Manager	DMG	C30
Electric Utility Assistant Manager	PAM	C34
Electric Utility Division Manager	DMG	C36
Electric Utility Program Coordinator	PAM	C27
Emergency Management & Volunteer Services Program Manager	DMG	C30
Emergency Management Coordinator	PAM	C22
Engineering Division Manager/Assistant City Engineer	DMG	C34
Enterprise Systems Administrator	PAM	C31
Equipment Operator	NE	C17
Executive Assistant I	NE	C19
Executive Assistant to Mayor/City Council	DMG	C30
Facilities Maintenance Mechanic	NE	C15
Facilities Maintenance Worker	NE	C13
Financial Operations Division Manager	DMG	C33
Financial Resources Division Manager	DMG	C33
Fleet & Facilities Division Manager	DMG	C31
Fleet & Facilities Maintenance Supervisor	PAM	C27
GIS Administrator	PAM	C29
GIS Applications Analyst	PAM	C25
Grants Division Manager	DMG	C33
Graphic Designer	NE	C17
Graphics Supervisor	PAM	C25
Human Resources Analyst	PAM	C24
Human Resources Division Manager	DMG	C34
Human Resources Technician	NE	C22
Information Technology Technician	NE	C20
Landscape Services Inspector	NE	C18
Landscape Supervisor	PAM	C25
Lead Facilities Maintenance Worker	NE	C18
Lead Maintenance Worker	NE	C19
Lead Parks Maintenance Worker	NE	C15
Lead Traffic Sign/Marking Technician	NE	C18
Lead Vehicle/Equipment Technician	NE	C19
Maintenance & Operations Division Manager	DMG	C31
Maintenance Worker I	NE	C12
Maintenance Worker II	NE	C15
Maintenance Worker/Work Release Coordinator	NE	C16
Management Aide	NE	C18
Management Analyst	PAM	C24
Management Assistant	PAM	C22
Media & Communications Division Manager	DMG	C33
Network & Systems Specialist	PAM	C24
Network Administrator	PAM	C31
Operational Technical Specialist	PAM	C24
Operations Manager	DMG	C33
Park Ranger	NE	C16
Parking Control Officer	NE	C12
Parks & Community Services Administration & Financial Services Division Manager	DMG	C30
Parks & Landscape Services Division Manager	DMG	C31
Parks Maintenance Supervisor	PAM	C25
Parks Maintenance Worker	NE	C12

Title		Grade
Parks Project Manager	PAM	C25
Payroll Division Manager	DMG	C32
Permit Technician	NE	C18
Planning Division Manager/Official	DMG	C34
Power Supply Manager	PAM	C32
Principal Accountant	PAM	C28
Principal Engineer	DMG	C33
Principal Engineer/City Traffic Engineer	DMG	C33
Principal Planner	PAM	C33
Program Analyst	PAM	C24
Public Information/Intergovernmental Relations Officer	PAM	C28
Public Safety Contracts Administrator	DMG	C30
Purchasing Division Manager	DMG	C32
Recycling Specialist	NE	C16
Registered Veterinary Technician	NE	C16
Risk Analyst	PAM	C24
Risk Division Manager	DMG	C32
Security Guard	NE	C08
Senior Accountant	PAM	C25
Senior Administrative Assistant	NE	C17
Senior Applications Analyst	PAM	C27
Senior Audio Visual Technician	NE	C19
Senior Building Inspector	PAM	C25
Senior Community Enhancement Officer	PAM	C22
Senior Construction Inspector	PAM	C23
Senior Deputy City Clerk	DMG	C30
Senior Electrical Engineer	PAM	C31
Senior Engineer, P.E.	PAM	C31
Senior Equipment Operator	NE	C18
Senior Graphics Designer	NE	C19
Senior Human Resources Analyst	PAM	C27
Senior Management Analyst	PAM	C27
Senior Office Assistant	NE	C13
Senior Parking Control Officer	NE	C14
Senior Parks Maintenance Technician	NE	C19
Senior Payroll Technician	NE	C18
Senior Permit Technician	NE	C20
Senior Planner	PAM	C27
Senior Telecommunications Technician	NE	C22
Senior Traffic Signal Technician	PAM	C23
Special Districts Division Manager	DMG	C34
Special Events & Facilities Division Manager	DMG	C30
Storekeeper	NE	C14
Strategic Initiatives Manager	DMG	C34
Street Maintenance Supervisor	PAM	C25
Telecommunications Engineer/Administrator	PAM	C29
Telecommunications Technician	NE	C20
Traffic Operations Supervisor	PAM	C26
Traffic Sign/Marking Technician I	NE	C13
Traffic Sign/Marking Technician II	NE	C15
Traffic Signal Technician	NE	C22
Utility Finance Manager	PAM	C28
Vehicle/Equipment Technician	NE	C17
Website Coordinator	PAM	C27

CITY OF MORENO VALLEY
SALARY SCALE - EXECUTIVE POSITIONS
EFFECTIVE 07/05/2025

GRADE	Description		Minimum	Maximum
101	7.5% Above 100	Annual	134,472.00	214,177.60
		Monthly	11,206.00	17,848.13
		Hourly	64.6500	102.9700
102	7.5% Above 101	Annual	144,560.00	230,235.20
		Monthly	12,046.67	19,186.27
		Hourly	69.5000	110.6900
103	7.5% Above 102	Annual	155,396.80	247,499.20
		Monthly	12,949.73	20,624.93
		Hourly	74.7100	118.9900
104	7.5% Above 103	Annual	167,065.60	266,073.60
		Monthly	13,922.13	22,172.80
		Hourly	80.3200	127.9200
105	7.5% Above 104	Annual	179,587.20	286,020.80
		Monthly	14,965.60	23,835.07
		Hourly	86.3400	137.5100
106	7.5% Above 105	Annual	193,065.60	307,486.40
		Monthly	16,088.80	25,623.87
		Hourly	92.8200	147.8300
107	7.5% Above 106	Annual	207,542.40	330,532.80
		Monthly	17,295.20	27,544.40
		Hourly	99.7800	158.9100
108	7.5% Above 107	Annual	223,100.80	355,326.40
		Monthly	18,591.73	29,610.53
		Hourly	107.2600	170.8300
109	7.5% Above 108	Annual	239,844.80	381,971.20
		Monthly	19,987.07	31,830.93
		Hourly	115.3100	183.6400
110	Per Contract	Annual	295,484.80	470,579.20
		Monthly	24,623.73	39,214.93
		Hourly	142.0600	226.2400

TITLE	GRP	GRADE
Assistant City Manager (Administration)	EMG	107
Assistant City Manager (Development)	EMG	107
Chief Financial Officer	EMG	106
City Council Member	ELE	Set by Vote/Ord
City Manager	CMG	110
Community Development Director	EMG	105
Economic Development Director	EMG	105
Human Resources Director	EMG	105
Manager of the Office of Mayor & City Council/City Clerk	EMG	102
Parks & Community Services Director	EMG	105
Public Works Director/City Engineer	EMG	106

CITY OF MORENO VALLEY
SALARY SCALE - EXECUTIVE POSITIONS
EFFECTIVE 07/04/2026

GRADE	Description		Minimum	Maximum
101	7.5% Above 100	Annual	137,176.00	218,462.40
		Monthly	11,431.33	18,205.20
		Hourly	65.9500	105.0300
102	7.5% Above 101	Annual	147,451.20	234,852.80
		Monthly	12,287.60	19,571.07
		Hourly	70.8900	112.9100
103	7.5% Above 102	Annual	158,516.80	252,449.60
		Monthly	13,209.73	21,037.47
		Hourly	76.2100	121.3700
104	7.5% Above 103	Annual	170,393.60	271,398.40
		Monthly	14,199.47	22,616.53
		Hourly	81.9200	130.4800
105	7.5% Above 104	Annual	183,185.60	291,740.80
		Monthly	15,265.47	24,311.73
		Hourly	88.0700	140.2600
106	7.5% Above 105	Annual	196,913.60	313,622.40
		Monthly	16,409.47	26,135.20
		Hourly	94.6700	150.7800
107	7.5% Above 106	Annual	211,681.60	337,147.20
		Monthly	17,640.13	28,095.60
		Hourly	101.7700	162.0900
108	7.5% Above 107	Annual	227,572.80	362,440.00
		Monthly	18,964.40	30,203.33
		Hourly	109.4100	174.2500
109	7.5% Above 108	Annual	244,628.80	389,625.60
		Monthly	20,385.73	32,468.80
		Hourly	117.6100	187.3200
110	Per Contract	Annual	301,392.00	480,001.60
		Monthly	25,116.00	40,000.13
		Hourly	144.9000	230.7700

TITLE	GRP	GRADE
Assistant City Manager (Administration)	EMG	107
Assistant City Manager (Development)	EMG	107
Chief Financial Officer	EMG	106
City Council Member	ELE	Set by Vote/Ord
City Manager	CMG	110
Community Development Director	EMG	105
Economic Development Director	EMG	105
Human Resources Director	EMG	105
Manager of the Office of Mayor & City Council/City Clerk	EMG	102
Parks & Community Services Director	EMG	105
Public Works Director/City Engineer	EMG	106

**City Benefit Contribution Levels
Effective July 1, 2025**

Employee	Pre-Tier V (formerly Tiers I-IV) Hired before 7/1/2017	Tier V Hired on or after 7/1/2017
Full time non-exempt	\$1,600.00 per month + 1.0% salary per year to HRA*	Up to \$1,600.00 per month + 1.0% salary per year to HRA*
Part time non-exempt	\$650.00 per month	Up to \$650.00 per month
Professional/Administrative Management (PAM)	\$1,600.00 per month + 2.0% salary per year	Up to \$1,600.00 per month + 1.5% salary per year to HRA*
Division Management (DM)	\$1,600.00 per month + 4.0% salary per year	Up to \$1,600.00 per month /+ 3.0% salary per year to HRA*
Executive Management (EM)	\$1,600.00 per month + 6.0% salary per year	Up to \$1,600.00 per month + 4.5% salary per year to HRA*

**City Benefit Contribution Levels
Effective July 1, 2026:**

Employee	Pre-Tier V (formerly Tiers I-IV) Hired before 7/1/2017	Tier V ** Hired on or after 7/1/2017
Full time non-exempt	\$1,700.00 per month + 1.0% salary per year to HRA*	Up to \$1,700.00 per month + 1.0% salary per year to HRA*
Part time non-exempt	\$690.00 per month	Up to \$690.00 per month
Professional/Administrative Management (PAM)	\$1,700.00 per month + 2.0% salary per year	Up to \$1,700.00 per month + 1.5% salary per year to HRA*
Division Management (DM)	\$1,700.00 per month + 4.0% salary per year	Up to \$1,700.00 per month + 3.0% salary per year to HRA*
Executive Management (EM)	\$1,700.00 per month + 6.0% salary per year	Up to \$1,700.00 per month + 4.5% salary per year to HRA*

*HRA contributions are calculated on base pay and independent of benefit coverage elections.

**Tier V employees receive up to the same maximum benefit amounts as those provided for employees in Pre-Tier V, however, enrollment in a City-sponsored health plan (medical, dental, vision) is required to receive any City contributions. The City will not contribute any amount in excess of an employee's actual enrollment cost, if that cost is less than the City's maximum contribution. No cash back (cash or deferred compensation) if enrollment costs are less than the City's maximum contribution as defined in the Cafeteria Benefits Plan schedule. Those hired on or after 7/1/17 (current Tier V employees) who fully opt out of health coverage (medical, dental, and vision) will receive \$250 per month in their HRA.