

CITY OF IRWINDALE

5050 N. IRWINDALE AVE., IRWINDALE CA 91706 • PHONE: (626) 430-2200 • FACSIMILE: 962-4209



NOTICE AND AGENDA FOR THE SPECIAL AND REGULAR MEETING OF THE

CITY COUNCIL

SUCCESSOR AGENCY TO THE IRWINDALE COMMUNITY REDEVELOPMENT AGENCY

HOUSING AUTHORITY

APRIL 13, 2022

SPECIAL MEETING – 5:30 P.M. - CLOSED SESSION

REGULAR MEETING - 6:30 P.M. - OPEN SESSION

IRWINDALE CITY COUNCIL CHAMBER

CLOSED SESSION / OPEN SESSION – CITY COUNCIL CHAMBER

Limited Public Access

Pursuant to Irwindale Resolution No. Resolution No. 2022-20-3270

The Irwindale City Council has authorized the conduct of hybrid meetings of the City Council, including all City Commissions and committee meetings, and all regularly scheduled meetings that would normally take place in the City Council Chambers, under the provisions of Government Code Section 54956 § E, as authorized by AB 361.

The public's health and well-being are the top priority for the City, and you are urged to take all appropriate health safety precautions. To facilitate this process, the meeting and opportunities to participate are available through the following:

In-Person at the City Council Chambers (In-Chamber Attendance Limited to nine members of the public with overflow seating available in the Outer Council Chamber)

Via Zoom Webinar at <https://us02web.zoom.us/j/87104592389>

Webinar ID: 871 0459 2389



Spontaneous Communications: The public is encouraged to address the City Council on any matter listed on the agenda or on any other matter within its jurisdiction. The City Council will hear public comments on items listed on the agenda during discussion of the matter and prior to a vote. The City Council will hear public comments on matters not listed on the agenda during the Spontaneous Communications period.

Pursuant to provisions of the **Brown Act**, no action may be taken on a matter unless it is listed on the agenda, or unless certain emergency or special circumstances exist. The City Council may direct staff to investigate and/or schedule certain matters for consideration at a future City Council meeting.

Americans with Disabilities Act: In compliance with the ADA, if you need special assistance to participate in a City Council meeting or other services offered by this City, please contact City Hall at (626) 430-2200. Assisted listening devices are available at this meeting. Ask the Chief Deputy City Clerk if you desire to use this device. Upon request, the agenda and documents in the agenda packet can be made available in appropriate alternative formats to persons with disabilities. Notification of at least 48 hours prior to the meeting or time when services are needed will assist the City staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

Note: Staff reports are available for inspection at the office of the Chief Deputy City Clerk, City Hall, 5050 N. Irwindale Avenue, during regular business hours (8:00 a.m. to 6:00 p.m., Monday through Thursday).

Code of Ethics

As City of Irwindale Council Members, our fundamental duty is to serve the public good. We are committed to the principle of an efficient and professional local government. We will be exemplary in obeying the letter and spirit of Local, State and Federal laws and City policies affecting the operation of the government and in our private life. We will be independent and impartial in our judgment and actions.

We will work for the common good of the City of Irwindale community and not for any private or personal interest. We will endeavor to treat all people with respect and civility. We will commit to observe the highest standards of morality and integrity, and to faithfully discharge the duties of our office regardless of personal consideration. We shall refrain from abusive conduct, personal charges or verbal attacks upon the character or motives of others.

We will inform ourselves on public issues, listen attentively to public discussions before the body, and focus on the business at hand. We will base our decisions on the merit and substance of that business. We will be fair and equitable in all actions, claims or transactions. We shall not use our official position to influence government decisions in which we have a financial interest or where we have a personal relationship that could present a conflict of interest, or create a perception of a conflict of interest.

We shall not take advantage of services or opportunities for personal gain by virtue of our public office that are not available to the public in general. We shall refrain from accepting gifts, favors or promises of future benefit that might compromise our independence of judgment or action or give the appearance of being compromised.

We will behave in a manner that does not bring discredit or embarrassment to the City of Irwindale. We will be honest in thought and deed in both our personal and official lives.

Ultimate responsibility for complying with this Code of Ethics rests with the individual elected official. In addition to any other penalty as provided by law, violation of this Code of Ethics may be used as a basis for disciplinary action or censure of a Council Member.

These things we hereby pledge to do in the interest and purposes for which our government has been established.

IRWINDALE CITY COUNCIL



SPECIAL MEETING - CLOSED SESSION – 5:30 P.M.

A. CALL TO ORDER

B. ROLL CALL: Councilmembers: Mark A. Breceda, Manuel R. Garcia; H. Manuel Ortiz;
Mayor Pro Tem Albert F. Ambriz; Mayor Larry G. Burrola

SPONTANEOUS COMMUNICATIONS

Spontaneous communications are limited to the special meeting agenda items only.

C. RECESS TO CLOSED SESSION

1. Conference with Real Property Negotiator

Pursuant to California Government Code Section 54956.8

A) Property: Olive Pit (APN 8415-001-906, 908)
Agency negotiator: Julian A. Miranda, City Manager
Negotiating Parties: United Rock Products Corp.
Under negotiation: Sublease Price and Terms

B) Property: Las Casitas
5164 Ayon Avenue
Parties: Northridge Group & Housing Authority
Under Negotiation: Price and terms of potential sale

2. Conference with Legal Counsel – Existing Litigation

Pursuant to California Government Code Section 54956.9

Name of Case: Five Points, LP vs. City of Irwindale
Case Number: 22STCV01394

D. RECONVENE IN OPEN SESSION

E. REPORT FROM CLOSED SESSION

F. ADJOURNMENT

OPEN SESSION – 6:30 P.M.

- A. CALL TO ORDER**
- B. PLEDGE OF ALLEGIANCE**
- C. INVOCATION**
- D. ROLL CALL: Councilmembers: Mark A. Breceda, Manuel R. Garcia; H. Manuel Ortiz;
Mayor Pro Tem Albert F. Ambriz; Mayor Larry G. Burrola**
- E. REPORT FROM CLOSED SESSION FROM MARCH 23, 2022**
- F. CHANGES TO THE AGENDA**
- G. COUNCIL MEMBER TRAVEL REPORTS**
- H. COUNCILMEMBER COMMENTS**
- I. INTRODUCTION OF NEW EMPLOYEES/PROMOTIONS**
- J. PROCLAMATIONS / PRESENTATIONS / COMMENDATIONS**
 - 1. Recognition of Elijah Butler – 2022 State of California Wrestling Alliance for the Youth, 15U 80 lb. Champion
 - 2. Recognition of Francisco Lopez, Athens Employee for his heroic deeds
 - 3. Proclamation proclaiming April as National Library Month in the City of Irwindale

SPONTANEOUS COMMUNICATIONS

This is the time set aside for members of the audience to speak on items not on this agenda. State law prohibits any Council discussion or action on such communications unless 1) the Council by majority vote finds that a catastrophe or emergency exists; or 2) the Council by at least four votes finds that the matter (and need for action thereon) arose within the last five days. Since the Council cannot (except as stated) participate it is requested that all such communications be made in writing so as to be included on the next agenda for full discussion and action. If a member of the audience feels he or she must proceed tonight, then each speaker will be limited to 3 minutes unless such time limits are extended. In the hybrid format, both in-person and hybrid audience members will participate in the following order:

Tier 1: In-person attendees

Tier 2: Teleconference attendees

Tier 3: In-person attendees who have not previously provide comments on the matter(s) being discussed by the legislative body

Tier 4: Teleconference attendees who have not previously provide comments on the matter(s) being discussed by the legislative body

1. CONSENT CALENDAR

The Consent Calendar contains matters of routine business and is to be approved with one motion unless a member of the City Council requests separate action on a specific item. At this time, members of the audience may ask to be heard regarding an item on the Consent Calendar.

A. Minutes

Department: Administration / City Clerk

Recommendation: Approve the following minutes:

1. Special meeting held March 23, 2022
2. Regular meeting held March 23, 2022

B. Warrants/Demands/Payroll

Department: Finance

Recommendation: Approve

C. Consideration of Resolution Amending the Compensation Plan

Department: Administration / Human Resources

Recommendation: **Adopt Resolution No. 2022-29-3279** entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE ESTABLISHING THE NUMBER OF POSITIONS, SCHEDULE OF CLASSES AND COMPENSATION FOR CITY EMPLOYEES".

D. Fee Waiver for Use of City Facility for a Four-Day Vote Center

Department: Administration / City Clerk

Recommendation: **Adopt Resolution No. 2022-28-3278** entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE APPROVING A FEE WAIVER FOR THE LOS ANGELES COUNTY REGISTRAR RECORDER, WAIVING CITY FACILITY RENTAL FEES FOR A VOTE CENTER FOR THE JUNE 7, 2022 STATEWIDE DIRECT PRIMARY ELECTION AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE VOTE CENTER FACILITY USE AGREEMENT AND VOTE CENTER ELECTION PLAN".

- E. Approve Out of State Travel to the 2022 International Council of Shopping Centers Conference in Las Vegas, Nevada for City Council and City Staff

Department: Administration

Recommendation: **Adopt Resolution No. 2022-33-3283** entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE APPROVING THE OUT-OF-STATE TRAVEL TO THE 2022 INTERNATIONAL COUNCIL OF SHOPPING CENTERS CONFERENCE IN LAS VEGAS NEVADA FOR THREE CITY COUNCIL MEMBERS AND TWO STAFF REPRESENTATIVES".

- F. Consideration of Resolution No. 2022-27-3277 Approving a Tentative Agreement for Successor Memorandum of Understanding with the Irwindale Police Officers' Association (IPOA)

Department: Administration / Human Resources

Recommendation: **Adopt Resolution No. 2022-27-3277** entitled "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE ACCEPTING A TENTATIVE AGREEMENT FOR A SUCCESSOR MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF IRWINDALE AND THE IRWINDALE POLICE OFFICERS' ASSOCIATION (IPOA), FOR THE PERIOD OF JULY 1, 2020 THROUGH JUNE 30, 2024, AND AUTHORIZING THE APPROPRIATION OF FUNDS TO COVER THE COST OF THE INITIAL IMPLEMENTATION OF THE CONTRACT FOR FISCAL YEAR 2021-2022."

- G. Approve Amendment No. 2 to the MOA Between the SGVCOG and Duarte and Irwindale

Department: Administration

Recommendation: Approve Amendment No. 2 to the Memorandum of Agreement between the San Gabriel Valley Council of Governments and the City of Duarte and the City of Irwindale, subject to approval as to form by the City Attorney.

- H. 2021 General Plan Annual Progress Report

Department: Community Development / Housing

Recommendation: **Adopt Resolution No. 2022-35-3285** entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE, CALIFORNIA RECEIVING AND APPROVING THE ANNUAL HOUSING ELEMENT PROGRESS REPORT AUTHORIZING STAFF TO SUBMIT THE GENERAL PLAN ANNUAL PROGRESS REPORT FOR THE 2021 CALENDAR YEAR TO THE GOVERNOR'S OFFICE OF PLANNING AND RESEARCH (OPR) AND THE STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (HCD)".

- I. Appropriation from the Safe, Clean Water Program (Measure W) Fund for the Arrow Highway Beautification Project

Department: Engineering

Recommendation: (1) Authorize the appropriation of \$615,310.14 from the Safe, Clean Water Program (Measure W) fund and interest account for expenses and activities for the Arrow Highway Beautification Project; and (2) **Adopt Resolution No. 2022-34-3284** approving the transfer of \$615,310.14 from Measure W fund to the Project budget.

2. NEW BUSINESS

At this time, members of the audience may ask to be heard regarding an item on New Business.

- A. Annual Comprehensive Financial Report for FY ended June 30, 2021 (Joint Item with Successor Agency and Housing Authority)

Department: Finance

Recommendation: Receive and accept the Annual Comprehensive Financial Report and Supplemental Audit Letters for the Fiscal Year ended June 30, 2021.

- B. Discussion on How Public Meetings are to be Conducted Under the Current Local Declared Emergency (Joint Item with Successor Agency and Housing Authority)

Department: Administration

Recommendation: That City Council, Successor Agency and Housing Authority discuss and provide direction to staff regarding the manner in which public meetings are conducted:

(1) Continue to conduct meetings under AB 361 and **adopt Resolution No. 2022-30-3280, Resolution No. SA 2022-31-3281** and **Resolution No. 2022-06-116** entitled, "A JOINT RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE, SUCCESSOR AGENCY TO THE IRWINDALE COMMUNITY REDEVELOPMENT AGENCY, AND THE BOARD OF THE HOUSING AUTHORITY OF THE CITY OF IRWINDALE, CALIFORNIA, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR NEWSOM ON MARCH 4, 2020, AND AUTHORIZING REMOTE HYBRID MEETINGS OF THE LEGISLATIVE BODIES OF THE CITY OF IRWINDALE FOR THE 30-DAY PERIOD BEGINNING APRIL 13, 2022 THROUGH MAY 13, 2022 PURSUANT TO THE RALPH M. BROWN ACT AND ASSEMBLY BILL NO. 361"; or (2) Resume public meetings in accordance with the Ralph M. Brown Act (pre-pandemic) requirements, and require all members of the legislative body and public to attend the meetings in person; or (3) Resume public meetings in accordance with the Ralph M.

Brown Act (pre-pandemic) requirements, require all members of the legislative body to attend the meetings in person, and allow the public to attend the meetings and address the Council in person or via teleconference.

C. Update Regarding the Parking Lots Located at 5223 and 5239 Morada Street

Department: Administration

Recommendation: (1) Receive the update regarding the parking lots located at 5223 and 5239 Morada Street; (2) provide direction to staff regarding signage at the Site.

D. Update on the Organizations Requesting a Fireworks Stand

Department: Administration

Recommendation: (1) Receive an update on Northview High School's Athletic Department Request to amend the Irwindale Municipal Code to consider the Athletic Department as an eligible organization to conduct fireworks sales in the City of Irwindale; and (2) Discuss and provide direction on the Covina Vikings Youth Football and Cheer organization's request to allow the Covina Vikings Youth Football and Cheer organization to sell fireworks in the City of Irwindale.

3. PUBLIC HEARINGS

At this time, members of the audience may ask to be heard regarding an item on Public Hearings.

4. CITY MANAGER'S REPORT

5. AGENDA ITEMS REQUESTED BY COUNCIL MEMBERS

6. ADJOURN

**SUCCESSOR AGENCY TO THE IRWINDALE
COMMUNITY REDEVELOPMENT AGENCY**

SPONTANEOUS COMMUNICATIONS

This is the time set aside for members of the audience to speak on items not on this agenda. Spontaneous Communications for the Successor Agency are subject to the same State prohibitions and City guidelines as cited on the City Council agenda.

1. CONSENT CALENDAR

A. Minutes

Recommendation: Approve the following minutes:

1. Regular meeting held March 23, 2022

B. Warrants

Recommendation: Approve

2. **NEW BUSINESS**

At this time, members of the audience may ask to be heard regarding an item on New Business.

A. Annual Comprehensive Financial Report for FY ended June 30, 2021 (Joint Item with City Council and Housing Authority)

Department: Finance

Recommendation: Receive and accept the Annual Comprehensive Financial Report and Supplemental Audit Letters for the Fiscal Year ended June 30, 2021.

B. Discussion on How Public Meetings are to be Conducted Under the Current Local Declared Emergency (Joint Item with City Council and Housing Authority)

Department: Administration

Recommendation: That City Council, Successor Agency and Housing Authority discuss and provide direction to staff regarding the manner in which public meetings are conducted:

(1) Continue to conduct meetings under AB 361 and **adopt Resolution No. 2022-30-3280, Resolution No. SA 2022-31-3281** and **Resolution No. 2022-06-116** entitled, "A JOINT RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE, SUCCESSOR AGENCY TO THE IRWINDALE COMMUNITY REDEVELOPMENT AGENCY, AND THE BOARD OF THE HOUSING AUTHORITY OF THE CITY OF IRWINDALE, CALIFORNIA, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR NEWSOM ON MARCH 4, 2020, AND AUTHORIZING REMOTE HYBRID MEETINGS OF THE LEGISLATIVE BODIES OF THE CITY OF IRWINDALE FOR THE 30-DAY PERIOD BEGINNING APRIL 13, 2022 THROUGH MAY 13, 2022 PURSUANT TO THE RALPH M. BROWN ACT AND ASSEMBLY BILL NO. 361"; or (2) Resume public meetings in accordance with the Ralph M. Brown Act (pre-pandemic) requirements, and require all members of the legislative body and public to attend the meetings in person; or (3) Resume public meetings in accordance with the Ralph M. Brown Act (pre-pandemic) requirements, require all members of the legislative body to attend the meetings in person, and allow the public to attend the meetings and address the Council in person or via teleconference.

3. PUBLIC HEARINGS

At this time, members of the audience may ask to be heard regarding an item on Public Hearings.

4. ADJOURN

HOUSING AUTHORITY

SPONTANEOUS COMMUNICATIONS

This is the time set aside for members of the audience to speak on items not on this agenda. Spontaneous Communications for the Housing Authority are subject to the same State prohibitions and City guidelines as cited on the City Council agenda.

1. CONSENT CALENDAR

A. Minutes

Recommendation: Approve the following minutes:

1. Regular meeting held March 23, 2022
2. Special meeting held March 28, 2022

B. Adoption of Resolution Granting Appeal of the Ineligibility Determination of Applicant Gilbert Guzman for the Las Casitas Senior Low/Moderate Income Housing Apartment Rental Program

Department: Community Development / Housing

Recommendation: **Adopt Resolution No. HA 2022-05-115** entitled, "A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRWINDALE HOUSING AUTHORITY GRANTING THE APPEAL OF THE INELIGIBILITY DETERMINATION OF APPLICANT GILBERT GUZMAN FOR THE LAS CASITAS SENIOR LOW/MODERATE INCOME HOUSING APARTMENT RENTAL PROGRAM" reading by title only and waiving further reading thereof.

2. NEW BUSINESS

At this time, members of the audience may ask to be heard regarding an item on New Business.

A. Annual Comprehensive Financial Report for FY ended June 30, 2021 (Joint Item with City Council and Successor Agency)

Department: Finance

Recommendation: Receive and accept the Annual Comprehensive Financial Report and Supplemental Audit Letters for the Fiscal Year ended June 30, 2021.

B. Discussion on How Public Meetings are to be Conducted Under the Current Local Declared Emergency (Joint Item with City Council and Successor Agency)

Department: Administration

Recommendation: That City Council, Successor Agency and Housing Authority discuss and provide direction to staff regarding the manner in which public meetings are conducted:

(1) Continue to conduct meetings under AB 361 and **adopt Resolution No. 2022-30-3280, Resolution No. SA 2022-31-3281 and Resolution No. 2022-06-116** entitled, "A JOINT RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE, SUCCESSOR AGENCY TO THE IRWINDALE COMMUNITY REDEVELOPMENT AGENCY, AND THE BOARD OF THE HOUSING AUTHORITY OF THE CITY OF IRWINDALE, CALIFORNIA, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR NEWSOM ON MARCH 4, 2020, AND AUTHORIZING REMOTE HYBRID MEETINGS OF THE LEGISLATIVE BODIES OF THE CITY OF IRWINDALE FOR THE 30-DAY PERIOD BEGINNING APRIL 13, 2022 THROUGH MAY 13, 2022 PURSUANT TO THE RALPH M. BROWN ACT AND ASSEMBLY BILL NO. 361"; or (2) Resume public meetings in accordance with the Ralph M. Brown Act (pre-pandemic) requirements, and require all members of the legislative body and public to attend the meetings in person; or (3) Resume public meetings in accordance with the Ralph M. Brown Act (pre-pandemic) requirements, require all members of the legislative body to attend the meetings in person, and allow the public to attend the meetings and address the Council in person or via teleconference.

3. PUBLIC HEARINGS

At this time, members of the audience may ask to be heard regarding an item on Public Hearings.

4. ADJOURN

AFFIDAVIT OF POSTING

I, Laura M. Nieto, Chief Deputy City Clerk, certify that I caused the agenda for the regular meeting of the City Council, Irwindale Successor Agency to the Irwindale Community Redevelopment Agency, and Housing Authority, to be held on April 13, 2022, be posted at the City Hall, Library, and Post Office on April 7, 2022.

Laura M. Nieto, MMC

Laura M. Nieto, MMC
Chief Deputy City Clerk

**IRWINDALE CITY COUNCIL CHAMBERS
5050 N. IRWINDALE AVENUE
IRWINDALE, CALIFORNIA 91706**

CC Item 1A1

**MARCH 23, 2022
WEDNESDAY
5:30 P.M.**

The Irwindale **CITY COUNCIL** met in special session at the above time and place.

ROLL CALL:

Present: Councilmembers Mark A. Breceda, Manuel R. Garcia (arrived at 5:34 p.m.), H. Manuel Ortiz; Mayor Pro Tem Albert F. Ambriz; Mayor Larry G. Burrola

Also Present: Julian A. Miranda, City Manager; Adrian Guerra, City Attorney; Mary Hull, Human Resources Manager; and Jeanette Duran, Interim Director of Finance / City Treasurer

**SPONTANEOUS
COMMUNICATIONS**

There were no speakers.

**RECESS TO
CLOSED SESSION**

At 5:32 p.m., the City Council met in Closed Session to discuss the following:

Conference with Legal Counsel – Existing Litigation
Pursuant to California Government Code Section 54956.9

Name of Case: Five Points, LP vs. City of Irwindale
Case Number: 22STCV01394

ACTION: Discussion held, update provided. No reportable action taken (Councilmember Breceda declared a potential conflict of interest, recused himself from the discussion, and exited the Closed Session room)

Conference with Real Property Negotiators
Pursuant to California Government Code Section 54956.8

Property: Olive Pit (APN 8415-001-906, 908)
Agency Negotiator: Julian A. Miranda, City Manager
Negotiating Parties: United Rock Products Corp.
Under Negotiation: Sublease Price and Terms

ACTION: Discussion held, update provided; direction provided to staff.

Public Employee Performance Evaluation
Pursuant to California Government Code Section 54957

Title: City Attorney

ACTION: To be reported at the next Council meeting.

**RECONVENE IN
OPEN SESSION**

At 6:48 p.m., the City Council reconvened in Open Session with all members present.

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 6:52 p.m.

Laura M. Nieto, MMC
Chief Deputy City Clerk

**IRWINDALE CITY COUNCIL CHAMBERS
5050 N. IRWINDALE AVENUE
IRWINDALE, CALIFORNIA 91706**

CC Item 1A2

**MARCH 23, 2022
WEDNESDAY
6:52 P.M.**

The Irwindale **CITY COUNCIL** met in regular session, beginning at the above time and place.

ROLL CALL:

Present: Councilmembers Mark A. Breceda, Manuel R. Garcia,
H. Manuel Ortiz; Mayor Pro Tem Albert F. Ambriz;
Mayor Larry G. Burrola

Present: Julian A. Miranda, City Manager; Theresa Olivares,
Assistant City Manager; Adrian Guerra, City Attorney; Ty Henshaw,
Chief of Police; Arsanious Hanna, Director of Engineering / Building
Official; Jeanette Duran, Interim Director of Finance / City Treasurer;
Marilyn Simpson, Community Development Director; Mary Hull,
Human Resources Manager, Elizabeth Rodriguez, Public Services
Director; Jeff Wagner, Information Technology Manager; Iris Espino,
Assistant to the City Manager; and Laura Nieto, Chief Deputy City
Clerk

**CHANGES TO THE
AGENDA**

None.

**COUNCILMEMBER
TRAVEL REPORTS**

None.

**COUNCILMEMBER
COMMENTS**

**MAYOR PRO TEM
AMBRIZ**

Mayor Pro Tem Ambriz requested that staff follow up with Athens
Services in order to arrange for the Council to recognize the heroic
actions of an Athens employee during a potentially catastrophic
situation that arose at its facility.

MAYOR BURROLA

Mayor Burrola recognized Elijah Butler for having won the state
championship as part of the Northview Wrestling team and noted that
the team is looking for sponsors.

**MAYOR PRO TEM
AMBRIZ**

Mayor Pro Tem Ambriz requested that Elijah Butler be recognized at
the next Council meeting.

**COUNCILMEMBER
ORTIZ**

Councilmember Ortiz requested that the meeting be adjourned in
memory of Sara Gamez. He also referenced the proposed warrants,
and requested that upcoming consultant work be awarded through
the bidding process.

**INTRODUCTION OF
NEW EMPLOYEES /
PROMOTIONS**

None.

**PROCLAMATIONS /
PRESENTATIONS /
COMMENDATIONS**

CHAMBER OF
COMMERCE
BUSINESS OF THE
MONTH – SERVPRO
OF GLENDORA/SAN
DIMAS & IRWINDALE
BALDWIN PARK

CHAMBER OF COMMERCE BUSINESS OF THE MONTH –
SERVPRO OF GLENDORA/SAN DIMAS & IRWINDALE/BALDWIN
PARK

The presentation was made.

**SPONTANEOUS
COMMUNICATIONS**

There were no speakers.

CONSENT CALENDAR

MOTION

A motion was made by Mayor Pro Tem Ambriz, seconded by Councilmember Ortiz, to approve the Consent Calendar. The motion was unanimously approved; Councilmember Ortiz abstained on Item No. 1D, and Councilmember Breceda abstained on Item No. 1F.

ITEM NO. 1A
MINUTES

MINUTES

The following minutes were approved:

- 1) Special Joint Meeting held March 9, 2022
- 2) Regular meeting held March 9, 2022

ITEM NO. 1B
WARRANTS /
DEMANDS / PAYROLL

WARRANTS / DEMANDS / PAYROLL

The warrants / demands / payroll were approved.

ITEM NO. 1C
CONSIDERATION OF
RESOLUTIONS
AMENDING THE
CLASSIFICATION AND
COMPENSATION PLANS

CONSIDERATION OF RESOLUTIONS AMENDING THE
CLASSIFICATION AND COMPENSATION PLANS

RESOLUTION NO.
2022-24-3274
ADOPTED

Resolution No. 2022-24-3274, entitled:

“A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE ESTABLISHING THE NUMBER OF POSITIONS, SCHEDULE OF CLASSES, AND COMPENSATION FOR CITY EMPLOYEES,” and

RESOLUTION NO.
2022-25-3275
ADOPTED

Resolution No. 2022-25-3275, entitled:

“A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE APPROVING NEW JOB CLASSIFICATIONS AND ASSOCIATED JOB SPECIFICATIONS,” was adopted.

ITEM NO. 1D
RESOLUTION
EXCUSING TERESA
ORTIZ FROM PARKS
& RECREATION
COMMISSION
MEETINGS

RESOLUTION NO. 2022-26-3276 EXCUSING TERESA ORTIZ
FROM PARKS & RECREATION COMMISSION MEETINGS

RESOLUTION NO.
2022-26-3276
ADOPTED

Resolution No. 2022-26-3276, entitled:

“A RESOLUTION OF CITY COUNCIL OF THE CITY OF IRWINDALE EXCUSING PARKS & RECREATION COMMISSIONER TERESA ORTIZ FROM THE PARKS & RECREATION COMMISSION MEETINGS BETWEEN AND INCLUDING FEBRUARY 2, 2022 AND MARCH 12, 2022,” was adopted; Councilmember Ortiz abstaining.

ITEM NO. 1E
LEASE OF CITY'S
WATER PRODUCTION
RIGHTS FOR FY
2021/2022

LEASE OF CITY'S WATER PRODUCTION RIGHTS FOR FY
2021/2022

1) The San Gabriel Valley Water Company's proposal was approved the city's 285.38 acre-feet of water production rights for FY 2021/2022 was leased, and 2) the City Manager was authorized to sign a one-year lease for the temporary assignment of the City's water production rights.

ITEM NO. 1F
IRWINDALE CHAMBER
OF COMMERCE
SERVICES AND LEASE
AGREEMENTS

IRWINDALE CHAMBER OF COMMERCE SERVICES AND LEASE
AGREEMENTS

The City Council approved and authorized the City Manager to execute the following: 1) Services Agreement between the City of Irwindale and the Irwindale Chamber of Commerce retroactive to October 1, 2021; and 2) Lease Agreement between the City of Irwindale and the Irwindale Chamber of Commerce commencing on April 1, 2022; Councilmember Breceda abstaining.

END OF CONSENT CALENDAR

NEW BUSINESS

None.

PUBLIC HEARINGS

None.

**CITY MANAGER'S
REPORT**

CITY MANAGER
MIRANDA

City Manager Miranda reported that: 1) the Renaissance Pleasure Faire will be held from April 9 through May 22, 2) the Irwindale Brew Yard is hiring, 3) a Library Book Festival will be held on March 26, 4) the Mighty Coyotes basketball team will be playing in a championship game this Sunday, 5) a Virtual Event will be held on April 7 to discuss the city's General Plan, and 6) City Attorney Guerra received recognition as a Minority Leader of Influence by the Los Angeles Business Journal.

City Manager Miranda also noted that on October 28, 2020, Irwindale Outlet Partners LLC submitted an application for the preparation of a specific plan to develop an industrial commercial business park for 500 Speedway Drive, which relates to the warrants that Councilmember Ortiz mentioned earlier in the meeting. He advised that the City's general fund would not be impacted since the Irwindale Outlet Partners LLC has agreed to fully reimburse all of the city's costs and expenses incurred by providing a deposit account pursuant to the contract. He further advised that LSA Associates was selected through the RFP process.

**AGENDA ITEMS
REQUESTED BY
COUNCILMEMBERS**

COUNCILMEMBER
ORTIZ

Councilmember Ortiz expressed his hope that the Irwindale Brew Yard would give priority to Irwindale residents who apply for jobs. He also requested that career-development classes be provided to participants of the Summer Youth program, and suggested that the Police Department send flyers to residents to remind them of the dangers of using illegal fireworks.

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 7:12 p.m., in memory of Sara Gamez.

Laura M. Nieto, MMC
Chief Deputy City Clerk

CITY OF IRWINDALE
PAYROLL WARRANT REGISTER
March 2022

Payroll Batch DATE OF ISSUE 3/10/22	405-03-22, 406-03-22, 407-03-22 DEPARTMENT	AMOUNT
	11 City Council	1,731.15
	13 City Administrative Office	49,054.93
	14 Finance Department	16,563.04
	35 Police Department	198,362.68
	40 Recreation Department	20,347.24
	41 Aquatics Department	3,864.66
	42 Senior Citizens' Center	15,387.64
	44 Library	13,573.79
	51 Planning & Community Development	24,165.07
	52 Public Works - Engineering	29,126.97
	57 Public Works - Services	50,024.95
	Gross Payroll	422,202.12
	Required Deductions	(119,159.84)
	Voluntary Deductions	(16,832.22)
	Net Payroll	286,210.06
Payroll Batch DATE OF ISSUE 3/24/22	419-03-22, 420-03-22 DEPARTMENT	AMOUNT
	11 City Council	7,310.59
	13 City Administrative Office	52,151.51
	14 Finance Department	26,033.15
	35 Police Department	182,578.40
	40 Recreation Department	26,670.94
	41 Aquatics Department	4,429.97
	42 Senior Citizens' Center	21,922.13
	44 Library	15,842.14
	51 Planning & Community Development	32,691.74
	52 Public Works - Engineering	45,674.29
	57 Public Works - Services	61,263.26
	Gross Payroll	476,568.12
	Required Deductions	(129,352.03)
	Voluntary Deductions	(18,472.16)
	Net Payroll	328,743.93

Electronic Payments

March 2022

March 16 - 31, 2022



Number	Vendor Name	Date	Amount
ACH	CalPERS	3/16/2022	81,599.78
ACH	CalPERS	3/16/2022	544.14
ACH	CalPERS	3/29/2022	77,417.63
ACH	CalPERS	3/29/2022	9,531.03
ACH	EDD	3/16/2022	22,651.67
ACH	Federal Tax	3/16/2022	59,877.54
ACH	EDD	3/24/2022	24,250.91
ACH	Federal Tax	3/29/2022	65,482.38
ACH	Nationwide-457 Plan & Trust	3/24/2022	15,302.27
ACH	Nationwide-Roth Cotribution-457 Plan & Trust	3/24/2022	3,122.00
ACH	ICMA	3/24/2022	20.89
ACH	PARS-FT	3/24/2022	27,197.11
ACH	PARS-PT	3/24/2022	1,405.33
Report Total:			388,402.68

Accounts Payable

Checks by Date - Summary by Check Number

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Check No	Vendor No	Vendor Name	Check Date	Check Amount
76499	ALLIAN02	Alliant Insurance Services, Inc.-NPB Main	03/17/2022	1,190.00
76500	ARIAS01	Michael Arias	03/17/2022	328.58
76501	AT&T06	AT & T	03/17/2022	3,337.83
76502	CHART01	Charter Communications	03/17/2022	467.31
76503	CHOU03	Lisa Chou	03/17/2022	72.24
76504	DF01	D.F. Polygraph	03/17/2022	200.00
76505	FRAER01	Laura Fraer Snyder	03/17/2022	1,000.00
76506	FRAJO02	John Frajo	03/17/2022	1,022.74
76507	GRIJAL05	Daniel M. Grijalva	03/17/2022	146.36
76508	HENSHA01	Ty Henshaw	03/17/2022	698.53
76509	MAGA01	Juan Magana	03/17/2022	60.00
76510	PADILLAM	Melissa Marez	03/17/2022	20.00
76511	MMASC	MMASC	03/17/2022	90.00
76512	NOCOM01	Natalie Nocom	03/17/2022	735.94
76513	OPTUM01	OptumRx, Inc.	03/17/2022	29,049.72
76514	OROSCOJR	Leonard Orosco Jr.	03/17/2022	192.49
76515	PALACIO1	Joanna Palacios	03/17/2022	60.00
76516	PHASEII	PARS	03/17/2022	1,750.00
76517	RIOHON01	Rio Hondo College	03/17/2022	75.00
76518	SIERRA10	Sierra Ergonomics Inc.	03/17/2022	403.94
76519	SILV01	Randy Silva	03/17/2022	287.38
76520	STROBE01	Doniell Strobehn	03/17/2022	60.00
76521	TEXAS01	Texas Life Insurance Co.	03/17/2022	3,463.34
76522	TOTALCOM	Total Compensation Systems Inc	03/17/2022	5,400.00
76523	UNITED09	United Rock Products	03/17/2022	9,361.45
76524	verizonw	Verizon Wireless	03/17/2022	3,160.50
76525	ZEPEDA04	Dena Zepeda	03/17/2022	300.00
76526	CALIFO56	California State Disbursement Unit	03/24/2022	604.15
76527	CALIFO57	California State Disbursement Unit	03/24/2022	143.07
76528	CITY01	City of Hope	03/24/2022	54.00
76529	ICEA	Irwindale City Employee Assoc.	03/24/2022	792.00
76530	IMEA	Irwindale Mgmt Employee Assoc.	03/24/2022	460.00
76531	IRWIND02	Irwindale Police Officers Assoc.	03/24/2022	3,168.10
76532	AMAZON	Amazon	03/24/2022	1,796.63
76533	AMERIC34	American Fidelity Assurance Co	03/24/2022	2,733.64
76534	AT&T02	AT & T	03/24/2022	31.67
76535	CINGULAR	AT & T Mobility	03/24/2022	1,666.36
76536	AZUSALW	Azusa Light & Water	03/24/2022	247.53
76537	BARA01	Frank Barajas	03/24/2022	75.00
76538	NEST01	Blue Triton Brands, Inc.	03/24/2022	320.22
76539	BRECED04	Mark A. Breceda	03/24/2022	704.36
76540	BURROL08	Larry Burrola	03/24/2022	704.36
76541	CALIFO02	California American Water	03/24/2022	13.91
76542	SANGAB11	California Newspapers Partnership	03/24/2022	919.86
76543	CERVA02	Lawrence Cervantes	03/24/2022	1,600.00
76544	CONCE01	Concentra	03/24/2022	95.00
76545	FLORE01	Karla Flores	03/24/2022	520.00

Check No	Vendor No	Vendor Name	Check Date	Check Amount
76546	FRONT01	Frontier Communications	03/24/2022	635.23
76547	GALVAN02	Claudia Galvan	03/24/2022	480.00
76548	GARCIA03	Manuel Garcia	03/24/2022	704.36
76549	SOUTHE17	Golden State Water Company	03/24/2022	1,698.09
76550	HANNA01	Arsanious Hanna	03/24/2022	48.49
76551	IRWIND21	Irwindale Hand Wash & Auto Detail	03/24/2022	332.90
76552	JCB01	JCB Inc	03/24/2022	722.00
76553	JOHN01	Johnson Investigations	03/24/2022	1,400.00
76554	LANCES	Lance, Soll & Lunghard LLP	03/24/2022	95.00
76555	LEGAL03	Legal Shield	03/24/2022	37.90
76556	MIDAS	Manuel C Muratalla	03/24/2022	1,185.38
76557	MCIWOR	MCI Comm Service	03/24/2022	36.65
76558	NATION25	National Auto Fleet Group	03/24/2022	94,155.78
76559	ORDA01	Regina Ordas	03/24/2022	75.00
76560	ORTIZH	H. Manuel Ortiz	03/24/2022	704.36
76561	PALACI01	Joanna Palacios	03/24/2022	401.00
76562	RIOS12	Sylvia Rios	03/24/2022	75.00
76563	RODRI01	Taneisha Rodriguez	03/24/2022	75.00
76564	SCFUELS	SC Fuels	03/24/2022	6,184.55
76565	SCE02	Southern California Edison	03/24/2022	2,036.90
76566	STANDA01	Standard Insurance Co. RV	03/24/2022	459.95
76567	VALLEY01	Valley County Water District	03/24/2022	7,545.38
76568	VISION01	Vision Service Plan - (CA)	03/24/2022	1,356.60
76569	ZEPE10	Amanda Zepeda	03/24/2022	300.00
Report Total (71 checks):				200,328.73

Accounts Payable

Checks by Date - Summary by Check Number

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Check No	Vendor No	Vendor Name	Check Date	Check Amount
76571	AMERIFID	American Fidelity Assurance	03/30/2022	7,117.86
76572	ARAM01	Aramark Uniform & Career Apparel Group	03/30/2022	174.07
76573	AT&T06	AT & T	03/30/2022	64.05
76574	AZUSALW	Azusa Light & Water	03/30/2022	285.80
76575	BANKOF03	Bank of The West	03/30/2022	18,632.92
76576	CJPIA01	CJPIA	03/30/2022	100.09
76577	CPS01	CPS HR Consulting	03/30/2022	586.50
76578	PMIDEN	Delta Dental Insurance Company	03/30/2022	1,038.86
76579	FLORE01	Karla Flores	03/30/2022	325.00
76580	PAIK01	Sumako Paik	03/30/2022	240.00
76581	SCE02	Southern California Edison	03/30/2022	703.64
76582	STANDA03	Standard Insurance Company	03/30/2022	2,344.27
76583	VISION01	Vision Service Plan - (CA)	03/30/2022	4,573.00
76584	WAGONER	Pamela Wagoner	03/30/2022	200.00
76585	PMIDEN01	Delta Dental of California	03/30/2022	13,694.52
76586	AFFEK01	Affektive Software LLC	04/13/2022	1,251.87
76587	AFFORD01	Affordable Generator Services, Inc.	04/13/2022	1,402.85
76588	ALLCI01	All City Management Services, Inc	04/13/2022	1,568.07
76589	ALLIAN02	Alliant Insurance Services, Inc.-NPB Main	04/13/2022	491.00
76590	ALLISO01	Allison Mechanical, Inc	04/13/2022	5,620.02
76591	ALTEC01	Altec Industries, Inc.	04/13/2022	2,070.82
76592	AZBUS01	A-Z Bus Sales	04/13/2022	758.47
76593	AZUSAP01	Azusa Plumbing Supply	04/13/2022	1,122.35
76594	B&BTIR	B & B Tires Service	04/13/2022	25.00
76595	BAKER01	Baker & Taylor Books	04/13/2022	385.31
76596	MIJACA	Balcon Holdings, Inc.	04/13/2022	996.00
76597	BARNEY	Barney's Locksmith Service	04/13/2022	96.47
76598	BILLST	Bill's Truck Repair, Inc.	04/13/2022	159.00
76599	BRITEW	BriteWorks, Inc.	04/13/2022	13,539.95
76600	CARQUEST	Carquest	04/13/2022	134.35
76601	CITYOF18	City of Santa Fe Springs	04/13/2022	20,202.31
76602	CONS01	Consolidated Electrical Distributors, Inc.	04/13/2022	59.54
76603	DEPTOF02	County of LA Dept of Animal Care & Cont	04/13/2022	2,469.63
76604	COUNTY04	County of Los Angeles	04/13/2022	8,586.25
76605	LOSANG33	County of Los Angeles	04/13/2022	9,801.29
76606	CROWN10	Crown Castle Fiber LLC	04/13/2022	1,104.00
76607	CUMMINS	Cummins-Allison Corp	04/13/2022	399.25
76608	DELONG	Delong Unlimited	04/13/2022	338.47
76609	BALLOO	Carol Diess	04/13/2022	15.00
76610	DLTSOL	DLT Solutions, LLC	04/13/2022	6,708.16
76611	ENVIRO05	Environmental Science Associates (ESA)	04/13/2022	10,113.75
76612	FEDEX	FedEx	04/13/2022	8.97
76613	FOOTH01	Foothill Communications, Inc.	04/13/2022	3,871.98
76614	GARV02	Garv Inc.	04/13/2022	4,983.35
76615	GARVEY	Garvey Equipment Co	04/13/2022	82.72
76616	GEOLOG	Geologic Associates	04/13/2022	6,533.75
76617	GWMA01	GWMA	04/13/2022	2,000.90

Check No	Vendor No	Vendor Name	Check Date	Check Amount
76618	HDL01	Hdl Software, LLC	04/13/2022	66.52
76619	HINDER	Hinderliter, De Llamas & Assoc	04/13/2022	300.00
76620	INTERS02	Interstate Batteries	04/13/2022	149.55
76621	IRWIND23	Irwindale Business Center	04/13/2022	414.38
76622	IRWIND03	Irwindale Tire Shop	04/13/2022	20.00
76623	ITERIS	Iteris, Inc.	04/13/2022	8,560.00
76624	JOEAGO	Joe A. Gonsalves & Son	04/13/2022	2,375.00
76625	JOHN01	Johnson Investigations	04/13/2022	1,000.00
76626	JUSTIRE	Just Tires	04/13/2022	355.73
76627	LAWEO1	Law Enforcement Medical Services, Inc.	04/13/2022	75.00
76628	LEWISE	Lewis Engraving, Inc.	04/13/2022	67.25
76629	LEXISN	LexisNexis Risk Solutions	04/13/2022	151.50
76630	LIEBERT	Liebert Cassidy Whitmore	04/13/2022	100.00
76631	LINN01	Linn & Associates	04/13/2022	1,125.00
76632	MADIA01	Madia Tech Launch, Inc.	04/13/2022	300.00
76633	MIDAS	Manuel C Muratalla	04/13/2022	2,052.66
76634	MARIPO	Mariposa Landscapes, Inc.	04/13/2022	8,796.00
76635	MARXBR	Marx Bros Fire Extinguisher Co	04/13/2022	1,454.92
76636	MCCA01	McCarthy Holdings, Inc.	04/13/2022	30,000.00
76637	MONROV07	Monrovia Chrysler Dodge Jeep Ram	04/13/2022	1,396.09
76638	MUNICI04	Municipal Code Corporation	04/13/2022	2,120.00
76639	OFFICE03	Office Depot	04/13/2022	2,586.02
76640	ORKINP	Orkin Pest Control	04/13/2022	481.00
76641	PERF03	Performance Elevator Contractors, Inc.	04/13/2022	360.00
76642	PROPRINT	Pro Printing, Inc.	04/13/2022	413.89
76643	PROFOR01	ProForce Law Enforcement	04/13/2022	59.58
76644	RC02	RC Systems, Inc.	04/13/2022	1,475.00
76645	PACIFI13	Rene David LTD	04/13/2022	470.27
76646	RICOH01	Ricoh USA, Inc	04/13/2022	1,401.27
76647	RICOH02	Ricoh USA, Inc	04/13/2022	1,673.13
76648	RIGHT01	Right of Way, Inc.	04/13/2022	1,254.59
76649	RIOHON01	Rio Hondo College	04/13/2022	50.00
76650	ROADLI	Roadline Products Inc. USA	04/13/2022	870.98
76651	ROYAL04	Royal Industrial Electric	04/13/2022	45.35
76652	SWANA	SWANA	04/13/2022	253.00
76653	SWANK01	Swank Motion Pictures, Inc.	04/13/2022	325.00
76654	THALES01	Thales Consulting Inc.	04/13/2022	2,300.00
76655	UNITED11	United Site Services of CA Inc	04/13/2022	589.40
76656	WEATH01	Weatherproofing Technologies, Inc.	04/13/2022	4,190.00
76657	WESTCO05	West Coast Arborists, Inc.	04/13/2022	4,812.00
76658	WILLDAN	Willdan Financial Services	04/13/2022	740.00
Report Total (88 checks):				242,211.51

- ☒ City Council
- ☐ Successor Agency
- ☐ Housing Authority
- ☐ Reclamation Authority
- ☐ Joint Powers Authority

City of
IRWINDALE
AGENDA REPORT

CC Item 1C

Date: April 13, 2022
To: Honorable Mayor and Members of the City Council
From: Julian A. Miranda, City Manager
Issue: Consideration of Resolution Amending the Compensation Plan

City Manager's Recommendation:

- 1) Adopt Resolution No. 2022-29-3279 entitled "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE ESTABLISHING THE NUMBER OF POSITIONS, SCHEDULE OF CLASSES, AND COMPENSATION FOR CITY EMPLOYEES."

Administrative Action:

Submitted by:

Julian A. Miranda, City Manager

Prepared by:

Mary Hull, Human Resources/Risk Manager

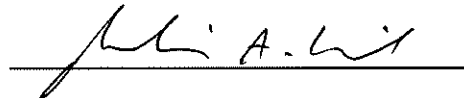
Reviewed by:

Adrian R. Guerra, City Attorney

Jeanette Duran, Interim Finance Director/City Treasurer

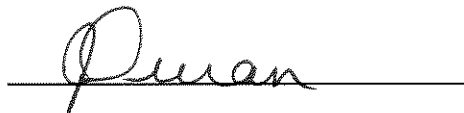
Approved by:

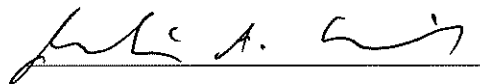
Julian A. Miranda, City Manager





Electronically Approved





Background and Analysis

Article VIII, Section 803 of the City Charter authorizes the City Council to establish, by resolution, a classification plan, salaries, and other forms of compensation for all City employees.

The City's Compensation Resolution has been updated periodically as a result of personnel adjustments and/or compensation adjustments. It was most recently updated March 23, 2022, through the City Council's adoption of Resolution No. 2022-24-3274.

Proposed Resolution No. 2022-29-3279 sets forth the current compensation ranges, position titles, and number of positions for all City classifications. This resolution meets the requirements for a publicly available pay schedule as required by CalPERS. (2 C.C.R. §570.5.)

Concurrently herewith, the City Council is considering the adoption of Resolution No. 2022-27-3277, accepting a Tentative Agreement for a Successor Memorandum of Understanding between the City of Irwindale and the Irwindale Police Officers' Association (IPOA) for the period July 1, 2020 through June 30, 2024. Accordingly, the list of classifications in Exhibit A to Resolution No. 2022-29-3279 incorporates adjusting the base salary of IPOA represented positions retroactive to July 11, 2021.

Fiscal Impact:

The fiscal analysis and budget appropriation request that the City Council is considering as part of Resolution No. 2022-27-3277, accepting the Tentative Agreement for Successor Memorandum of Understanding with the IPOA, includes the base salary adjustments reflected in this resolution for all IPOA represented positions.

Attachments: Resolution No. 2022-29-3279

RESOLUTION NO. 2022-29-3279

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE
ESTABLISHING THE NUMBER OF POSITIONS, SCHEDULE OF CLASSES,
AND COMPENSATION FOR CITY EMPLOYEES**

WHEREAS, Article VIII, Section 803 of the City Charter requires the City Council to establish by resolution salaries and other forms of compensation for all City employees; and

WHEREAS, Section 2.12.010 of the Irwindale Municipal Code requires that the offices and positions in the City employment be fixed and established by resolution of the City Council; and

WHEREAS, Section 2.12.020 of the Irwindale Municipal Code requires that the salaries and compensation of officers and employees of the City be fixed and determined by resolution of the City Council; and

WHEREAS, Section 2.25 of the City's Personnel Rules states that the Personnel Officer shall prepare an annual salary resolution that establishes the minimum through maximum salary rates of pay for employee classifications, which shall be adopted by the City Council; and

WHEREAS, the City Council adopted Resolution No. 2022-24-3274 on March 23, 2022, which established the number of positions, schedule of classes, compensation, and benefits for City employees; and

WHEREAS, concurrently herewith, the City Council is considering the adoption of Resolution No. 2022-27-3277, accepting a Tentative Agreement for a Successor Memorandum of Understanding between the City of Irwindale and the Irwindale Police Officers' Association (IPOA) for the period July 1, 2020 through June 30, 2024; and

WHEREAS, based on the Tentative Agreement for successor MOU between the City and IPOA, the City desires to update the salary resolution to reflect changes in compensation of IPOA employees, including a compensation adjustment of the base salaries of all IPOA represented positions, retroactive to July 11, 2021, utilizing the benchmark classes from the recently completed compensation study set to the 50th percentile, rounding to nearest highest range; and

WHEREAS, the City Council desires to adopt this resolution to accurately reflect the current compensation ranges, position titles, and number of positions for all City classifications; and

WHEREAS, this resolution is also intended to serve as the City's California Public Employees Retirement System ("CalPERS") publicly available pay schedule as required by California Code of Regulations, Title 2, Section 570.5.

NOW, THEREFORE, the City Council of the City of Irwindale hereby resolves, determines and orders as follows:

SECTION 1. Applicability to other Governing Documents.

This Resolution shall supersede and replace Resolution No. 2022-24-3274. This Resolution shall also take the place of all existing resolutions or orders of the City Council as they relate to the subject matter contained herein. However, in no event shall this Resolution rescind, supersede, alter or in any way have an effect on Resolution No. 2021-116-3238, that was adopted December 8, 2021, relating to the compensation and benefits of unclassified, unrepresented

management employees, or on any approved or adopted memoranda of understanding in accordance with Section 2 of this Resolution.

In the event that any provision of this Resolution is in conflict with the City's Personnel Rules or other policies, this Resolution shall supersede and govern the City's policies and practices with regard to unrepresented and/or unaffiliated employees.

SECTION 2. Classified Employees Organized In Bargaining Units Represented By Recognized Employee Organizations.

The Tentative Agreement or Memoranda of Understanding for IMEA, ICEA, and IPOA govern the employment relationship between the City and the employees represented by their respective Recognized Employee Organizations. In the event that this Resolution conflicts with the benefits granted or the restrictions imposed pursuant to any Tentative Agreement or Memoranda of Understanding negotiated with these Recognized Employee Organizations, the applicable Tentative Agreement or Memoranda of Understanding shall govern as to that particular employee bargaining unit.

SECTION 3. Salary and Wage Schedules.

The City Council hereby approves the number of positions, list of class titles, and compensation for all City job classifications reflected in Exhibit A, effective retroactively to July 11, 2021.

If any employee is receiving compensation above the highest step of the salary range stated in this resolution for his/her position, the employee's present rate shall be continued as an approved additional step rate for the class ("Y-rated"), until the highest step is greater than the Y-rate. Except as provided herein or an applicable MOU, no non Y-rated employee may be adjusted to a Y-rate upon reclassification or promotional appointment, and the Y-rate shall no longer be in effect after the termination of the employment in that class of the incumbent(s) on whose behalf the Y-rate is authorized. Nothing in this resolution shall prohibit any Y-rated employee from receiving a cost of living adjustment that other employees within the employee's applicable bargaining group may receive pursuant to an applicable Tentative Agreement or MOU.

SECTION 4. Certification.

The Chief Deputy City Clerk shall certify to the adoption of this resolution.

PASSED, APPROVED AND ADOPTED this 13th day of April 2022.

Larry G. Burrola, Mayor

ATTEST:

Laura Nieto, MMC
Chief Deputy City Clerk

STATE OF CALIFORNIA }
COUNTY OF LOS ANGELES } ss.
CITY OF IRWINDALE }

I, Laura Nieto, Chief Deputy City Clerk of the City of Irwindale, do hereby certify that the foregoing Resolution No. 2022-29-3279 was duly and regularly passed and adopted by the City Council of the City of Irwindale at its regular meeting held on the 13th day of April 2022, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers:

Laura M. Nieto, MMC
Chief Deputy City Clerk

EXHIBIT A
CITY OF IRWINDALE
Full-Time Salary Schedule
Fiscal Year 2021-2022
Approved April 13, 2022

Schedule	Position Title	Authorized Number	Effective Date		Range	Step A	Step B	Step C	Step D	Step E
Legislative	Councilmember	5	9/7/2018	Bi-Weekly		346.23	346.23	346.23	346.23	346.23
				Monthly		750.16	750.16	750.16	750.16	750.16
				Annual		9,001.92	9,001.92	9,001.92	9,001.92	9,001.92
CM	City Manager	1	2/14/2022	Bi-Weekly	88	7,561.54	7,939.62	8,336.62	8,753.42	9,191.12
				Monthly	Contract	16,383	17,203	18,063	18,966	19,914
				Annual		196,600	206,430	216,752	227,589	238,969
Director	Assistant City Manager	1	12/12/2021	Bi-Weekly	81	6,360.92	6,679.00	7,012.92	7,363.58	7,731.77
				Monthly		13,782	14,471	15,195	15,954	16,752
				Annual		165,384	173,654	182,336	191,453	201,026
Director	Chief of Police	1	12/12/2021	Bi-Weekly	85	7,161.73	7,336.38	7,895.81	8,290.58	8,705.12
				Monthly		15,517	15,896	17,108	17,963	18,861
				Annual		186,205	190,746	205,291	215,555	226,333
Director	Director of Engineering/Building Official	1	12/12/2021	Bi-Weekly	80	6,205.81	6,516.08	6,841.88	7,184.00	7,543.19
				Monthly		13,446	14,118	14,824	15,565	16,344
				Annual		161,351	169,418	177,889	186,784	196,123
Director	Finance Director/City Treasurer	1	12/12/2021	Bi-Weekly	79	6,054.42	6,357.15	6,675.00	7,008.77	7,359.19
				Monthly		13,118	13,774	14,463	15,186	15,945
				Annual		157,415	165,286	173,550	182,228	191,339
Director	Community Development Director	1	12/12/2021	Bi-Weekly	78	5,906.77	6,202.12	6,512.19	6,837.81	7,179.73
				Monthly		12,798	13,438	14,110	14,815	15,556
				Annual		153,576	161,255	169,317	177,783	186,673
Director	Public Services Director	1	12/12/2021	Bi-Weekly	74	5,351.23	5,618.81	5,899.73	6,194.73	6,504.46
				Monthly		11,594	12,174	12,783	13,422	14,093
				Annual		139,132	146,089	153,393	161,063	169,116
ICEA	Accountant	1	3/20/2022	Bi-Weekly	45	2,614.96	2,745.69	2,882.96	3,027.12	3,178.46
				Monthly		5,666	5,949	6,246	6,559	6,887
				Annual		67,989	71,388	74,957	78,705	82,640
ICEA	Administrative Secretary	1	3/20/2022	Bi-Weekly	37	2,146.19	2,253.50	2,366.19	2,484.50	2,608.73
				Monthly		4,650	4,883	5,127	5,383	5,652
				Annual		55,801	58,591	61,521	64,597	67,827
ICEA	Assistant Planner	0	3/20/2022	Bi-Weekly	45	2,614.96	2,745.69	2,882.96	3,027.12	3,178.46
				Monthly		5,666	5,949	6,246	6,559	6,887
				Annual		67,989	71,388	74,957	78,705	82,640

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Schedule	Position Title	Authorized Number	Effective Date		Range	Step A	Step B	Step C	Step D	Step E
ICEA	Building Permit Technician	0	3/20/2022	Bi-Weekly	37	2,146.19	2,253.50	2,366.19	2,484.50	2,608.73
				Monthly		4,650	4,883	5,127	5,383	5,652
				Annual		55,801	58,591	61,521	64,597	67,827
ICEA	Bus Driver	1	3/20/2022	Bi-Weekly	33	1,944.35	2,041.58	2,143.65	2,250.85	2,363.38
				Monthly		4,213	4,423	4,645	4,877	5,121
				Annual		50,553	53,081	55,735	58,522	61,448
ICEA	Code Enforcement Officer	1	3/20/2022	Bi-Weekly	39	2,254.85	2,367.62	2,485.96	2,610.27	2,740.81
				Monthly		4,886	5,130	5,386	5,656	5,938
				Annual		58,626	61,558	64,635	67,867	71,261
ICEA	Deputy City Clerk	0	3/20/2022	Bi-Weekly	41	2,369.00	2,487.46	2,611.85	2,742.42	2,879.54
				Monthly		5,133	5,390	5,659	5,942	6,239
				Annual		61,594	64,674	67,908	71,303	74,868
ICEA	Engineering Technician	3	3/20/2022	Bi-Weekly	40	2,311.23	2,426.81	2,548.12	2,675.54	2,809.31
				Monthly		5,008	5,258	5,521	5,797	6,087
				Annual		60,092	63,097	66,251	69,564	73,042
ICEA	Finance Analyst	1	3/20/2022	Bi-Weekly	45	2,614.96	2,745.69	2,882.96	3,027.12	3,178.46
				Monthly		5,666	5,949	6,246	6,559	6,887
				Annual		67,989	71,388	74,957	78,705	82,640
ICEA	Finance Technician	1	3/20/2022	Bi-Weekly	36	2,093.85	2,198.54	2,308.46	2,423.92	2,545.12
				Monthly		4,537	4,764	5,002	5,252	5,514
				Annual		54,440	57,162	60,020	63,022	66,173
ICEA	Human Resources Specialist	0	3/20/2022	Bi-Weekly	38	2,199.85	2,309.85	2,425.35	2,546.62	2,673.96
				Monthly		4,766	5,005	5,255	5,518	5,794
				Annual		57,196	60,056	63,059	66,212	69,523
ICEA	Janitor	1	3/20/2022	Bi-Weekly	20	1,410.46	1,481.00	1,555.04	1,632.81	1,714.42
				Monthly		3,056	3,209	3,369	3,538	3,715
				Annual		36,672	38,506	40,431	42,453	44,575
ICEA	Library Technician	1	3/20/2022	Bi-Weekly	29	1,761.50	1,849.58	1,942.04	2,039.15	2,141.12
				Monthly		3,817	4,007	4,208	4,418	4,639
				Annual		45,799	48,089	50,493	53,018	55,669
ICEA	Maintenance Aide	4	3/20/2022	Bi-Weekly	25	1,595.81	1,675.62	1,759.38	1,847.38	1,939.73
				Monthly		3,458	3,631	3,812	4,003	4,203
				Annual		41,491	43,566	45,744	48,032	50,433

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ICEA	Maintenance Worker I	0	3/20/2022	Bi-Weekly	31	1,850.65	1,943.19	2,040.35	2,142.38	2,249.50
				Monthly		4,010	4,210	4,421	4,642	4,874
				Annual		48,117	50,523	53,049	55,702	58,487
ICEA	Maintenance Worker II	6	3/20/2022	Bi-Weekly	40	2,311.23	2,426.81	2,548.12	2,675.54	2,809.31
				Monthly		5,008	5,258	5,521	5,797	6,087
				Annual		60,092	63,097	66,251	69,564	73,042
ICEA	Maintenance Lead Worker	1	3/20/2022	Bi-Weekly	43	2,488.92	2,613.38	2,744.04	2,881.27	3,025.31
				Monthly		5,393	5,662	5,945	6,243	6,555
				Annual		64,712	67,948	71,345	74,913	78,658
ICEA	Office Specialist	4	3/20/2022	Bi-Weekly	29	1,761.50	1,849.58	1,942.04	2,039.15	2,141.12
				Monthly		3,817	4,007	4,208	4,418	4,639
				Annual		45,799	48,089	50,493	53,018	55,669
ICEA	Planning Technician	1	3/20/2022	Bi-Weekly	36	2,093.85	2,198.54	2,308.46	2,423.92	2,545.12
				Monthly		4,537	4,764	5,002	5,252	5,514
				Annual		54,440	57,162	60,020	63,022	66,173
ICEA	Police Records Clerk	0	3/20/2022	Bi-Weekly	28	1,718.54	1,804.46	1,894.69	66,173.00	2,088.88
				Monthly		3,724	3,910	4,105	4,310	4,526
				Annual		44,682	46,916	49,262	51,725	54,311
ICEA	Police Records Clerk/ Dispatcher	1	3/20/2022	Bi-Weekly	32	1,896.92	1,991.77	2,091.38	2,195.92	2,305.73
				Monthly		4,110	4,316	4,531	4,758	4,996
				Annual		49,320	51,786	54,376	57,094	59,949
ICEA	Police Services Specialist	1	3/20/2022	Bi-Weekly	41	2,369.00	2,487.46	2,611.85	2,742.42	2,879.54
				Monthly		5,133	5,390	5,659	5,942	6,239
				Annual		61,594	64,674	67,908	71,303	74,868
ICEA	Recreation Assistant	0	3/20/2022	Bi-Weekly	29	1,761.50	1,849.58	1,942.04	2,039.15	2,141.12
				Monthly		3,817	4,007	4,208	4,418	4,639
				Annual		45,799	48,089	50,493	53,018	55,669
ICEA	Senior Bus Driver	1	3/20/2022	Bi-Weekly	37	2,146.19	2,253.50	2,366.19	2,484.50	2,608.73
				Monthly		4,650	4,883	5,127	5,383	5,652
				Annual		55,801	58,591	61,521	64,597	67,827
ICEA	Senior Center Assistant	1	3/20/2022	Bi-Weekly	29	1,761.50	1,849.58	1,942.04	2,039.15	2,141.12
				Monthly		3,817	4,007	4,208	4,418	4,639
				Annual		45,799	48,089	50,493	53,018	55,669

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ICEA	Senior Center Leader/Bus Driver	1	3/20/2022	Bi-Weekly	33	1,944.35	2,041.58	2,143.65	2,250.85	2,363.38
				Monthly		4,213	4,423	4,645	4,877	5,121
				Annual		50,553	53,081	55,735	58,522	61,448
ICEA	Senior Center Specialist	1	3/20/2022	Bi-Weekly	37	2,146.19	2,253.50	2,366.19	2,484.50	2,608.73
				Monthly		4,650	4,883	5,127	5,383	5,652
				Annual		55,801	58,591	61,521	64,597	67,827
ICEA	Senior Code Enforcement Officer	1	3/20/2022	Bi-Weekly	45	2,614.96	2,745.69	2,882.96	3,027.12	3,178.46
				Monthly		5,666	5,949	6,246	6,559	6,887
				Annual		67,989	71,388	74,957	78,705	82,640
ICEA	Senior Recreation Leader	3	3/20/2022	Bi-Weekly	19	1,376.08	1,444.88	1,517.12	1,592.96	1,672.62
				Monthly		2,982	3,131	3,287	3,451	3,624
				Annual		35,778	37,567	39,445	41,417	43,488
IMEA	Aquatics Supervisor	1	12/12/2021	Bi-Weekly	47	2,747.31	2,884.69	3,028.92	3,180.38	3,339.38
				Monthly		5,953	6,250	6,563	6,891	7,235
				Annual		71,430	75,002	78,752	82,690	86,824
IMEA	Assistant City Engineer	1	12/12/2021	Bi-Weekly	64	4,180.38	4,389.38	4,608.88	4,839.31	5,081.27
				Monthly		9,058	9,510	9,986	10,485	11,009
				Annual		108,690	114,124	119,831	125,822	132,113
IMEA	Assistant Engineer	1	3/20/2022	Bi-Weekly	52	3,108.35	3,263.77	3,426.96	3,598.31	3,778.23
				Monthly		6,735	7,072	7,425	7,796	8,186
				Annual		80,817	84,858	89,101	93,556	98,234
IMEA	Assistant to the City Manager	1	12/12/2021	Bi-Weekly	63	4,078.42	4,282.35	4,496.46	4,721.27	4,957.35
				Monthly		8,837	9,278	9,742	10,229	10,741
				Annual		106,039	111,341	116,908	122,753	128,891
IMEA	Associate Engineer	0	7/1/2019	Bi-Weekly	56	3,431.04	3,602.58	3,782.73	3,971.85	4,170.42
				Monthly		7,434	7,806	8,196	8,606	9,036
				Annual		89,207	93,667	98,351	103,268	108,431
IMEA	Associate Planner	1	12/12/2021	Bi-Weekly	49	2,886.42	3,030.73	3,182.27	3,341.38	3,508.46
				Monthly		6,254	6,567	6,895	7,240	7,602
				Annual		75,047	78,799	82,739	86,876	91,220
IMEA	Benefits Administrator	1	3/20/2022	Bi-Weekly	58	3,604.73	3,784.96	3,974.23	4,172.92	4,381.58
				Monthly		7,810	8,201	8,611	9,041	9,493
				Annual		93,723	98,409	103,330	108,496	113,921

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IMEA	Chief Deputy City Clerk	1	12/12/2021	Bi-Weekly	58	3,604.73	3,784.96	3,974.23	4,172.92	4,381.58
				Monthly		7,810	8,201	8,611	9,041	9,493
				Annual		93,723	98,409	103,330	108,496	113,921
IMEA	City Librarian	1	12/12/2021	Bi-Weekly	62	3,978.96	4,177.88	4,386.77	4,606.12	4,836.42
				Monthly		8,621	9,052	9,505	9,980	10,479
				Annual		103,453	108,625	114,056	119,759	125,747
IMEA	Community Development Manager/City Planner	0	12/12/2021	Bi-Weekly	62	3,978.96	4,177.88	4,386.77	4,606.12	4,836.42
				Monthly		8,621	9,052	9,505	9,980	10,479
				Annual		103,453	108,625	114,056	119,759	125,747
IMEA	Construction Compliance Manager	1	12/12/2021	Bi-Weekly	62	3,978.96	4,177.88	4,386.77	4,606.12	4,836.42
				Monthly		8,621	9,052	9,505	9,980	10,479
				Annual		103,453	108,625	114,056	119,759	125,747
IMEA	Economic Development Coordinator	0	12/12/2021	Bi-Weekly	53	3,186.04	3,345.35	3,512.62	3,688.27	3,872.65
				Monthly		6,903	7,248	7,611	7,991	8,391
				Annual		82,837	86,979	91,328	95,895	100,689
IMEA	Executive Assistant	1	12/12/2021	Bi-Weekly	43	2,488.92	2,613.38	2,744.04	2,881.27	3,025.31
				Monthly		5,393	5,662	5,945	6,243	6,555
				Annual		64,712	67,948	71,345	74,913	78,658
IMEA	Finance Manager	1	12/12/2021	Bi-Weekly	68	4,614.35	4,845.08	5,087.35	5,341.69	5,608.77
				Monthly		9,998	10,498	11,023	11,574	12,152
				Annual		119,973	125,972	132,271	138,884	145,828
IMEA	Housing Coordinator	1	3/20/2022	Bi-Weekly	53	3,186.04	3,345.35	3,512.62	3,688.27	3,872.65
				Monthly		6,903	7,248	7,611	7,991	8,391
				Annual		82,837	86,979	91,328	95,895	100,689
IMEA	Human Resources/Risk Manager	1	12/12/2021	Bi-Weekly	67	4,501.81	4,726.88	4,963.23	5,211.42	5,471.96
				Monthly		9,754	10,242	10,754	11,291	11,856
				Annual		117,047	122,899	129,044	135,497	142,271
IMEA	Information Technology Manager	1	12/12/2021	Bi-Weekly	63	4,078.42	4,282.35	4,496.46	4,721.27	4,957.35
				Monthly		8,837	9,278	9,742	10,229	10,741
				Annual		106,039	111,341	116,908	122,753	128,891
IMEA	Management Analyst	2	12/12/2021	Bi-Weekly	47	2,747.31	2,884.69	3,028.92	3,180.38	3,339.38
				Monthly		5,953	6,250	6,563	6,891	7,235
				Annual		71,430	75,002	78,752	82,690	86,824

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IMEA	Police Captain	1	3/20/2022	Bi-Weekly	77	5,877.96	6,171.85	6,480.46	6,804.46	7,144.69
				Monthly		12,736	13,372	14,041	14,743	15,480
				Annual		152,827	160,468	168,492	176,916	185,762
IMEA	Police Lieutenant	1	12/12/2021	Bi-Weekly	71	5,068.54	5,321.96	5,588.08	5,867.46	6,160.85
				Monthly		10,982	11,531	12,108	12,713	13,349
				Annual		131,782	138,371	145,290	152,554	160,182
IMEA	Project Manager - Construction Compliance	1	12/12/2021	Bi-Weekly	48	2,816.00	2,956.81	3,104.65	3,259.88	3,422.88
				Monthly		6,101	6,406	6,727	7,063	7,416
				Annual		73,216	76,877	80,721	84,757	88,995
IMEA	Project Manager - Mining	0	12/12/2021	Bi-Weekly	62	3,978.96	4,177.88	4,386.77	4,606.12	4,836.42
				Monthly		8,621	9,052	9,505	9,980	10,479
				Annual		103,453	108,625	114,056	119,759	125,747
IMEA	Public Works Maintenance Supervisor	1	12/12/2021	Bi-Weekly	48	2,816.00	2,956.81	3,104.65	3,259.88	3,422.88
				Monthly		6,101	6,406	6,727	7,063	7,416
				Annual		73,216	76,877	80,721	84,757	88,995
IMEA	Public Works Services Manager	0	12/12/2021	Bi-Weekly	62	3,978.96	4,177.88	4,386.77	4,606.12	4,836.42
				Monthly		8,621	9,052	9,505	9,980	10,479
				Annual		103,453	108,625	114,056	119,759	125,747
IMEA	Recreation Manager	1	12/12/2021	Bi-Weekly	62	3,978.96	4,177.88	4,386.77	4,606.12	4,836.42
				Monthly		8,621	9,052	9,505	9,980	10,479
				Annual		103,453	108,625	114,056	119,759	125,747
IMEA	Recreation Supervisor	2	12/12/2021	Bi-Weekly	47	2,747.31	2,884.69	3,028.92	3,180.38	3,339.38
				Monthly		5,953	6,250	6,563	6,891	7,235
				Annual		71,430	75,002	78,752	82,690	86,824
IMEA	Senior Center Manager	1	12/12/2021	Bi-Weekly	62	3,978.96	4,177.88	4,386.77	4,606.12	4,836.42
				Monthly		8,621	9,052	9,505	9,980	10,479
				Annual		103,453	108,625	114,056	119,759	125,747
IMEA	Senior Finance Analyst	2	3/20/2022	Bi-Weekly	51	3,032.54	3,184.15	3,343.38	3,510.54	3,686.08
				Monthly		6,571	6,899	7,244	7,606	7,987
				Annual		78,846	82,788	86,928	91,274	95,838
IMEA	Senior Human Resources/ Risk Management Analyst	0	3/20/2022	Bi-Weekly	53	3,186.04	3,345.35	3,512.62	3,688.27	3,872.65
				Monthly		6,903	7,248	7,611	7,991	8,391
				Annual		82,837	86,979	91,328	95,895	100,689

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IMEA	Senior Management Analyst	0	12/12/2021	Bi-Weekly	53	3,186.04	3,345.35	3,512.62	3,688.27	3,872.65
				Monthly		6,903	7,248	7,611	7,991	8,391
				Annual		82,837	86,979	91,328	95,895	100,689
IMEA	Senior Planner	1	12/12/2021	Bi-Weekly	55	3,347.35	3,514.73	3,690.46	3,874.96	4,068.73
				Monthly		7,253	7,615	7,996	8,396	8,816
				Annual		87,031	91,383	95,952	100,749	105,787
IPOA	Police Sergeant	6	7/11/2021	Bi-Weekly	63	4,140.00	4,347.00	4,564.35	4,792.54	5,032.19
				Monthly		8,970	9,419	9,889	10,384	10,903
				Annual		107,640	113,022	118,673	124,606	130,837
IPOA	Police Corporal	2	7/11/2021	Bi-Weekly	54	3,315.00	3,480.77	3,654.81	3,837.54	4,029.42
				Monthly		7,183	7,542	7,919	8,315	8,730
				Annual		86,190	90,500	95,025	99,776	104,765
IPOA	Police Officer	20	7/11/2021	Bi-Weekly	52	3,155.27	3,313.04	3,478.69	3,652.62	3,835.27
				Monthly		6,836	7,178	7,537	7,914	8,310
				Annual		82,037	86,139	90,446	94,968	99,717
IPOA	Police Dispatcher/Clerk	5	7/11/2021	Bi-Weekly	38	2,168.04	2,276.42	2,390.27	2,509.77	2,635.27
				Monthly		4,697	4,932	5,179	5,438	5,710
				Annual		56,369	59,187	62,147	65,254	68,517

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Schedule	Position Title	Authorized Number	Effective Date		Range	Step A	Step B	Step C	Step D	Step E
PPT	Senior Center Leader	2	3/20/2022	Hourly	19	17.20	18.06	18.96	19.91	20.91
PPT	Library Aide	1	1/23/2022	Hourly	26	20.45	21.47	22.54	23.67	24.85
PPT	Civil Engineering Technician	0	1/23/2022	Hourly	33	24.30	25.52	26.80	28.14	29.54
PT	Aquatics Aide/Pool Cashier		1/23/2022	Hourly		17.16	17.16	17.16	17.16	17.16
PT	Assistant Pool Manager		1/23/2022	Hourly		21.43	21.43	21.43	21.43	21.43
PT	Bus Driver		1/23/2022	Hourly		24.30	24.30	24.30	24.30	24.30
PT	Communications Specialist		3/20/2022	Hourly		31.11	31.11	31.11	31.11	31.11
PT	Community Service Officer		1/23/2022	Hourly		18.48	18.48	18.48	18.48	18.48
PT	Finance Assistant		1/23/2022	Hourly		20.91	20.91	20.91	20.91	20.91
PT	Intern		1/23/2022	Hourly		19.49	19.49	19.49	19.49	19.49
PT	Library Page		1/23/2022	Hourly		18.48	18.48	18.48	18.48	18.48
PT	Lifeguard		1/23/2022	Hourly		17.59	17.59	17.59	17.59	17.59
PT	Office Specialist		1/23/2022	Hourly		22.02	22.02	22.02	22.02	22.02
PT	Police Officer Trainee		7/1/2021	Hourly		34.86	34.86	34.86	34.86	34.86
PT	Recreation Aide		1/23/2022	Hourly		17.16	17.16	17.16	17.16	17.16
PT	Reserve Officer I		7/1/2019	Hourly		39.44	39.44	39.44	39.44	39.44
PT	Senior Center Aide		1/23/2022	Hourly		17.16	17.16	17.16	17.16	17.16
PT	Senior Library Page		1/23/2022	Hourly		20.40	20.40	20.40	20.40	20.40
PT	Senior Lifeguard		1/23/2022	Hourly		19.41	19.41	19.41	19.41	19.41
PT	Summer Youth Worker		1/1/2022	Hourly		15.00	15.00	15.00	15.00	15.00
PT	Tutor		1/23/2022	Hourly		19.49	19.49	19.49	19.49	19.49

- ☒ City Council
- ☐ Successor Agency
- ☐ Housing Authority
- ☐ Reclamation Authority
- ☐ Joint Powers Authority

City of
IRWINDALE
AGENDA REPORT

Date: April 13, 2022
To: Honorable Mayor and Members of the City Council
From: Julian A. Miranda, City Manager
Issue: Fee Waiver for Use of City Facility for a Four-Day Vote Center

City Manager's Recommendation:

Adopt Resolution No. 2022-28-3278 entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE APPROVING A FEE WAIVER FOR THE LOS ANGELES COUNTY REGISTRAR RECORDER, WAIVING CITY FACILITY RENTAL FEES FOR A VOTE CENTER FOR THE JUNE 7, 2022 STATEWIDE DIRECT PRIMARY ELECTION AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE VOTE CENTER FACILITY USE AGREEMENT AND VOTE CENTER ELECTION PLAN."

Administrative Action:

Prepared / Submitted by:

Laura Nieto, Chief Deputy City Clerk



Electronically Approved

Reviewed by:

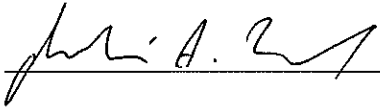
Adrian R. Guerra, City Attorney

Jeanette Duran, Interim Director of Finance / City Treasurer



Approved by:

Julian A. Miranda, City Manager



Background and Analysis:

The Los Angeles County Registrar/Recorder will be conducting the Statewide Direct Primary election on Tuesday, June 7, 2022. In prior elections, the outer City Council Chambers had been made available to the County as a voting precinct. The County has implemented a new vote center model, to include multi-day access to voting and new ballot marking devices. Additional protocols related to room size have been established to ensure the continued health and safety of the voters and vote center staff due to the COVID-19 pandemic, resulting in the outer City Council Chambers no longer being a viable venue as a vote center.

City staff and representatives from the Los Angeles County Registrar Recorder / County Clerk's office have worked collaboratively to identify a new location for a vote center within the City limits. The Dan Diaz Recreation Center Gymnasium has been identified as the only City facility that meets the County's vote center requirements.

In November 2020, the Dan Diaz Recreation Center Gymnasium was utilized as a vote center with the entire gym floor used for voting equipment and vote center staff. The gym was not open to the public at that time due to state and countywide COVID-19 orders. Because programming has resumed at the facility, and in an effort to cause as minimal disruption as possible, only the west side of the gym floor will be used for the vote center equipment.

The following dates have been tentatively identified by the County in the Vote Center Election Plan and will mean that the west side of the gym floor will be for the exclusive use of the County during this time. While it cannot be guaranteed, staff has expressed to the County that the earliest possible pick up date is preferred. It is expected that there will be approximately 600 vote centers County-wide.

Equipment Delivery & Set Up	Thursday, June 2, 2022; 8:00 a.m. – 8:00 p.m.
Election Worker Pre-check Day	Friday, June 3, 2022, 12 p.m. – 5:00 p.m.
Early Voting Period	Saturday, June 4 – Monday, June 6, 2022; 9:00 a.m. – 8:00 p.m.
Election Day	Tuesday, June 7, 2022; 6:00 a.m. – 9:00 p.m.
Vote Center Breakdown & Equipment Pick-up	Saturday, June 11, 2022; 8:00 a.m. – 8:00 p.m.

The County's request to waive facility rental fees meets the criteria for consideration of a fee waiver according to the City of Irwindale's Fee Adjustment Policy by way of serving the public purpose of providing voting accessibility to the community, including the residents of the City of Irwindale, the employees of local businesses who are registered voters in Los Angeles County, and any registered Los Angeles County voter who may wish to utilize the vote center in Irwindale.

The Vote Center Facility Use Agreement and Vote Center Election Plan have been reviewed by the City Attorney's office. As a public entity, the County is self-insured and has provided a copy of Certificate of Self Insurance Coverage with this report.

Fiscal Impact:

The approval of this item will result in a fee waiver of approximately \$6,950. This fee would have otherwise been collected as revenue to the General Fund.

Attachment(s):

Resolution No. 2022-28-3278
Application for Fee Adjustment
Vote Center Facility Use Agreement
Vote Center Election Plan

RESOLUTION NO. 2022-28-3278

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE
APPROVING A FEE WAIVER FOR THE LOS ANGELES COUNTY REGISTRAR
RECORDER, WAIVING CITY FACILITY RENTAL FEES FOR A VOTE CENTER FOR
THE JUNE 7, 2022 STATEWIDE DIRECT PRIMARY ELECTION AND AUTHORIZING
THE CITY MANAGER TO EXECUTE THE VOTE CENTER FACILITY USE
AGREEMENT AND VOTE CENTER ELECTION PLAN**

WHEREAS, the Los Angeles County Registrar Recorder will be conducting the Statewide Direct Primary Election on Tuesday, June 7, 2022; and

WHEREAS, the outer City Council Chambers have been previously utilized as the City's only voting precinct; and

WHEREAS, the Los Angeles County Registrar Recorder / County Clerk has implemented a "vote center" model for the elections it conducts, and has established protocols to ensure continued health and safety of the voters due to the COVID-19 pandemic, including minimum room size; and

WHEREAS, the outer City Council Chambers can no longer be utilized as a voting precinct as it does not meet the specifications required for a vote center; and

WHEREAS, City staff and County representatives identified the Dan Diaz Recreation Gymnasium as the only City facility that meets the required specifications for a vote center; and

WHEREAS, equipment delivery, set up and breakdown are tentatively proposed to commence and conclude on Thursday, June 2, 2022 and Saturday, June 11, 2022, respectively; and

WHEREAS, the City of Irwindale will be hosting a four-day vote center period beginning Thursday, June 2, 2022 through and including Friday, June 11, 2022 at the Dan Diaz Recreation Gymnasium; and

WHEREAS, the use of this facility for the election meets the criteria for a fee waiver according to the approved "City of Irwindale Fee Adjustment Policy" because it serves the public purpose of providing safe voting accessibility to the community including the residents of the City of Irwindale, the employees of local businesses who are registered voters in Los Angeles County, and any registered Los Angeles County voter who may wish to utilize the flex vote center in Irwindale; and

NOW, THEREFORE, the City Council of the City of Irwindale, California, does hereby resolve, determine, and order as follows:

Section 1. That the City Council finds the above recitals true and correct. and are incorporated herein by this reference.

Section 2. The City Council hereby waives the rental fee of \$6,950 for the Dan Diaz Recreation Gymnasium for use as a four-day vote center period beginning Saturday, June 4, 2022 through and including Tuesday, June 7, 2022, with equipment delivery and set up, and breakdown to commence and conclude Thursday, June 2, 2022 and Saturday June 11, 2022, respectively. The City Council hereby finds that waiving the fee of \$6,950 for the City facility rental serves the valid public purpose of providing safe voting accessibility to the community including the residents of the City of Irwindale, the employees of local businesses who are registered voters in Los Angeles County, and any registered Los Angeles County voter who may wish to utilize the flex vote center in Irwindale.

Section 3. The City Manager is hereby authorized to execute the Vote Center Facility Use Agreement and Vote Center Election Plan.

Section 4. That the Chief Deputy City Clerk shall certify the adoption of this Resolution.

PASSED, APPROVED and ADOPTED this 13th of April 2022.

Larry G. Burrola, Mayor

ATTEST

Laura M. Nieto, MMC
Chief Deputy City Clerk

STATE OF CALIFORNIA }
COUNTY OF LOS ANGELES } ss.
CITY OF IRWINDALE }

I, Laura M. Nieto, Chief Deputy City Clerk of the City of Irwindale, do hereby certify that the foregoing Resolution No. 2022-28-3278 duly adopted by the City Council of the City of the City of Irwindale, at a regular meeting held on the 13th day of April 2022, by the following vote:

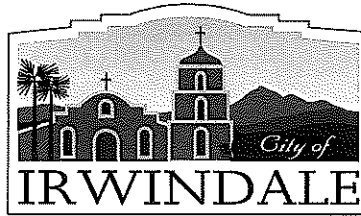
AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers

Laura M. Nieto, MMC
Chief Deputy City Clerk



CITY OF IRWINDALE

FEE ADJUSTMENT POLICY FOR CITY RENTAL FACILITIES

The City of Irwindale would like to alleviate some financial difficulties associated with using City facilities and wish to use the City facilities to serve a public purpose. To achieve this goal, the City is implementing this "Fee Adjustment Policy for Rental Facilities" to encourage the residents of Irwindale and not-for-profit organizations located in the City to participate and promote events that are beneficial to the community or otherwise provide a public service. The City will approve fee waivers or reductions for those Irwindale residents and not-for-profit organizations located in the City that meet the criteria below.

I. ADJUSTMENTS ARE AVAILABLE FOR THE FOLLOWING FEES

To achieve the City's goal of assisting the residents of Irwindale and not-for-profit organizations located in the City, the following fees are available for waiver or reduction in an amount deemed appropriate by the City Council or the City Manager pursuant to the criteria in this Policy:

- A. Community Center facility use fee
- B. Our Lady of Guadalupe Mission facility use fee
- C. Dan Diaz Recreation Banquet Room and Kitchen facility use fee
- D. Picnic Shelter facility use fee
- E. Fred Herrera Softball Field use fee
- F. Dan Diaz Recreation Facility use fee
- G. Any other public facility as the City Manager or City Council, as appropriate, may approve

II. CRITERIA FOR CONSIDERATION

The following criteria must be established to qualify for a fee waiver or fee reduction by the City Council:

1. Applicants for fee waivers or reductions must be:
 - a. Resident of Irwindale; or
 - b. Recognized by the Internal Revenue Service as a not-for-profit organization or charitable organization organized primarily for veteran, patriotic, welfare, civic betterment, religious or charitable purposes, which has a principal and permanent meeting place, office, or place of worship within the City , and has

been organized and established in the City for a minimum of period of one year, continuously, preceding the filing of a fee waiver application.

2. Fee waivers or reductions may be granted for City fees where it can be shown, through documentary proof:

a. A financial hardship exists as follows:

1. For an individual resident, a financial hardship may include, but not be limited to, an unexpected need of assistance arising from illness, casualty loss, or other such unforeseeable occurrence, or difficulty paying essential costs to provide for the individual's health and welfare based on income; and
2. For a non-profit organization, a financial hardship may include a significant portion of annual revenues dedicated towards the use of the facility.

b. Serve a public purpose by demonstrating that use of the City facility will:

- i. Benefit the community. This includes, but is not limited to, circumstances where the applicant:
 1. Supports civic or community programs for the City's residents or businesses; or,
 2. Provides financial assistance to the City's residents or businesses.
- ii. Provide a public service or otherwise promote the public health, safety and welfare. This includes, but is not limited to, circumstances where the entity provides needed donations or other assistance to residents and businesses of the City in areas such as:
 1. Health care;
 2. Counseling services;
 3. Abatement of dangerous or unhealthful living or working conditions, including, but not limited to, those constituting violations of the Irwindale Municipal Code;
 4. Transportation needs of residents;
 5. Nutrition needs of residents; or
 6. Educational assistance.

III. PROCESS FOR CONSIDERATION

An Irwindale resident, individual or organization who would like to be considered for a fee waiver or adjustment should complete an "Application for Fee Adjustment of City

Rental Facilities” and submit it to the City Clerk’s Office. The City Manager will review the request and, if it meets the criteria of this Policy, and the request is for five hundred dollars (\$500) or less, the City Manager will provide the applicant with a response within fifteen (15) days. If the City Manager’s decision is adverse to the applicant, the decision can be appealed to the City Council.

If the applicant requests a fee adjustment in excess of five hundred dollars (\$500), and meets the criteria of this policy, the City Manager will agendaize the item for City Council review and consideration under the guidelines of this Policy. If the City Council finds that all the requirements have been met, the waiver will be granted and process along with any Facility Use Agreement or Permit Application. Alternatively, the City Council may reduce such fee in an amount it deems appropriate based upon its assessment of the level by which the proposed activity meets the criteria outlined in this Policy. The decision of the City Council on any fee waiver or reduction shall be final.

**OFFICE USE ONLY:**

Received By: _____

Date: _____

CITY OF IRWINDALE**APPLICATION FOR FEE ADJUSTMENT
OF CITY RENTAL FACILITIES**APPLICANT Los Angeles County Registrar Recorder / County Clerk☐ Resident ☒ Not-for-Profit Organization*ADDRESS 12400 Imperial Highway, Norwalk, CATELEPHONE 562-229-8865 e-mail: Votecenter@rrcc.lacounty.govCITY RENTAL FACILITY: Dan Diaz Recreation Center (Gym)FEE(S) REQUESTING TO BE WAIVED: Rental Fees**STATEMENT OF FINANCIAL HARDSHIP AND PUBLIC PURPOSE:**

This waiver is requested so that the Dan Diaz Recreation Center can be utilized as a 4-day Vote Center for the June 7, 2022 Statewide Direct Primary Election. The public purpose is served as the Vote Center will facilitate the community's ability to vote over a four day period, as well as having a venue to drop off their vote by mail ballots. Los Angeles County cities have been asked by the Secretary of State to collaborate with their registrars to provide facilities for purposes of voting.

Evidence of financial hardship and public purpose served (to support assertion of financial hardship, attach all documents establishing current financial situation, including all bank statements, most current tax forms, and essential expenses):

By signing below, I confirm that all of the above and attached information is true and correct. By signing below I also attest to the fact that payment of City fees for the City's rental facilities is a financial hardship and will serve a public purpose.

See Vote Center Facility Use Agreement
Applicant Signature

Date

*Must provide evidence of Internal Revenue Service Non-Profit status, principal and permanent meeting place, and length of time established at this location.



LOS ANGELES COUNTY REGISTRAR-RECORDER/COUNTY CLERK

DEAN C. LOGAN
Registrar-Recorder/County Clerk

VOTE CENTER FACILITY USE AGREEMENT

Agreement and authorization is granted by **City of Irwindale** ('Host') to the Los Angeles County Registrar-Recorder/County Clerk ('RRCC') for the use of the designated facility space specified below:

**Dan Diaz Recreation Center - 14160
Gymnasium
16053 Calle De Paseo
Irwindale, CA 91706**

For and in consideration of the following conditions, both parties hereby agree as follows:

Term: This Agreement is entered into this **15th day of March 2022** upon the execution hereof by the Parties and shall expire on November 30, 2022, unless sooner terminated or extended, in whole or in part, as provided in this agreement.

Use of the Facility: Host permits access to the agreed upon designated space during the access schedule unless otherwise stated in the Vote Center Election Plan to be completed and mutually agreed upon prior to each and every election.

Facility Requirements: Host will ensure the designated space is free from any activity during the mutually agreed upon access schedule included in the Vote Center Election Plan and provide a means of entry, electricity, air conditioning/heating (if available), and restroom access (if available) for RR/CC staff.

Host will ensure the designated space is free from all tables, chairs and other equipment prior to the first day of the access schedule unless use of existing furniture or equipment is mutually agreed upon by both parties in the Vote Center Election Plan.

Host will ensure that at times RR/CC is not on premises, access to the designated space is restricted only to those RR/CC has given prior approval.

Host will ensure that any network configuration and technical equipment installed in preparation for the election remains unmodified for the period designated in the access schedule of the Vote Center Election Plan.

Primary Contacts:

The Host's Primary Contact for this Agreement is Laura Nieto, (626) 430-2225 and lnieto@irwindaleca.gov.

The RR/CC's Primary Contact for this Agreement is Jaime Young, Assistant Division Manager, Vote Center Assessment and Recruitment, 12680 Corral Place, Santa Fe Springs, CA 90670, (877) 728-0235, votecenters@rrcc.lacounty.gov.

In addition, Host and RR/CC will designate contacts for both business and weekend/non-business hours related to facility access and technical operations to be included in the Vote Center Election Plan for each election.

Parking Requirements: Host agrees to provide sufficient parking, including accessible spaces, and a waiver of any parking fees for RR/CC staff and voters.

Public Voting Period: Host agrees to provide RR/CC staff access to the designated space as detailed in the Vote Center Election Plan, unless a revised schedule is mutually agreed upon prior to the specific election.

Promotions and Political Material: Host agrees to remove any political campaign signage or literature and not engage in audible dissemination of electioneering information within 100 feet of the designated voting space and not conduct any promotional activity tied to the public voting period without prior authorization from RR/CC.

Termination of the Agreement: Host shall not cancel or change the location outside of a natural disaster or unforeseen building/structural damage. For avoidance of doubt, Host and RR/CC stipulate that the novel coronavirus COVID-19 pandemic is excluded as a natural disaster or ground for termination for purposes of this Agreement. This Agreement shall remain in effect, with all conditions set forth. RR/CC may at any time and without reason, revoke its request to use the designated facility space. In the event any provision of this Agreement contradicts County of Los Angeles Board policies or any applicable laws, rules, and regulations, RR/CC may terminate this Agreement, effective immediately upon written notice.

Amendment of the Agreement: No alteration or variation of the terms of this Agreement shall be valid unless made in writing and signed by both parties. This Agreement may be modified or amended only upon the mutual written consent of both the Host and the RR/CC. Any amendment shall become effective upon the mutual written consent of both the Host and the RR/CC.

Certificate of Self-Insurance: RR/CC will provide certificate upon request.

Indemnity Agreement: Host shall indemnify, defend and hold harmless County, its trustees, elected and appointed officers, agents, employees, and volunteers from and against any and all liability, including, but not limited to, claims for injury or damages, demands, actions, fees, loss, costs and expenses (including reasonable attorney and expert witness fees) arising out of or incurred in connection with the performance of this agreement, but only in proportion to and to the extent such liability, loss, demands, actions, fees, costs and expenses are caused by or result from the negligent or intentional acts or omissions of the Host, its trustees, officers, agents, employees, or volunteers.

County shall indemnify, defend and hold harmless Host, its trustees, officers, agents, employees, and volunteers from and against any and all liability, including, but not limited to, claims for injury or damages, demands, actions, fees, loss, costs and expenses (including reasonable attorney and expert witness fees) arising out of or incurred in connection with the performance of this agreement, but only in proportion to and to the extent such liability, loss, demands, actions, fees, costs and expenses are caused by or result from the negligent or intentional acts or omissions of the County, its trustees, officers, agents, employees, or volunteers.

Electronic Signatures: The Host and RR/CC agree to facsimile and electronic scanned versions of original signatures of authorized signatures of each party have the same force and effect as original signatures such that the parties need not follow up facsimile or electronic transmissions of executed documents with original wet-signature versions.

THE ABOVE SITE INDEMNITY AGREEMENT APPLIES TO ONLY ELECTIONS CONDUCTED BY LOS ANGELES COUNTY REGISTRAR-RECORDER/COUNTY CLERK

IN WITNESS WHEREOF, and executed as the date first above written above, the Parties to this agreement do hereby agree and consent to all terms and conditions provided herein.

**Los Angeles County
Registrar-Recorder/County Clerk**

City of Irwindale



Signature and Date 03/15/2022

Signature and Date

Jaime Young, Assistant Division Manager
Printed Name and Title

Printed Name and Title



COUNTY OF LOS ANGELES

04-01-2022

CERTIFICATE OF SELF-INSURANCE COVERAGE

PRODUCER/INSURED

COUNTY OF LOS ANGELES
CHIEF EXECUTIVE OFFICE
RISK MANAGEMENT BRANCH
320 WEST TEMPLE STREET, 7TH FLOOR
LOS ANGELES, CA 90010

This certificate is provided for informational purposes only, and does not affect, or expand any of the County's obligations pursuant to the Agreement. This Certificate also confirms that the County is not an insurance company, and that no insurance obligation or relationship exists, or will be established in any manner whatsoever between the County and any individual, contractor, vendor and public or private entity/organization.

ENTITIES AFFORDING COVERAGE

COUNTY OF LOS ANGELES

PARTICIPATION
100%

COVERAGES

This Certificate of County Self-Funding Insurance Obligation (Certificate) is the County of Los Angeles (County) authorized Statement that is elected to self-fund its financial obligations. This self-funding of liability is in lieu of commercial insurance coverage, and applies only to the extent permitted by State Law.

The County is permitted to self-fund its liabilities arising from acts or omissions of the County; its appointed and elected officers, employees and volunteers (except actual fraud, corruption, or malice), by virtue of California Government Code Sections 989-991.2, County Code 5.32 and Articles 1 and 2 of the County Charter. The liabilities that the County self-funds include general, automobile, property and workers' compensation.

TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE	POLICY EXPIRATION DATE	LIMITS
☒ Commercial General Liability	Self Insured	04/01/2022	04/01/2023	Occurrence Amount - \$2,000,000 Aggregate Amount - \$4,000,000
☒ Automobile Liability	Self Insured	04/01/2022	04/01/2023	Occurrence Amount - \$1,000,000 Aggregate Amount - \$2,000,000
☒ Property Liability	Self Insured	04/01/2022	04/01/2023	Occurrence Amount - \$2,000,000 Aggregate Amount - \$4,000,000
☒ Workers' Compensation and Employers Liability	Self Insured	04/01/2022	04/01/2023	Occurrence Amount - Statutory Statutory aggregate

DEPARTMENT OF OPERATIONS/LOCATIONS

County Department
Facility Use Agreement

Registrar-Recorder/County Clerk
2022 Statewide Direct Primary Election and Statewide General Election

Certificate Holder
City of Irwindale

Dan Diaz Rec Center - 16053 Calle De Paseo
Irwindale, CA, 91706

CANCELLATION

SHOULD THE COUNTY ELECT TO DISCONTINUE SELF-INSURING ITS LIABILITIES, THE COUNTY WILL NOTIFY THE HOLDERS ON ITS RISK MANAGEMENT WEBSITE

BY:

STEVE ROBLES, COUNTY RISK MANAGER



**LOS ANGELES COUNTY
REGISTRAR-RECORDER/COUNTY CLERK**

DEAN C. LOGAN
Registrar-Recorder/County Clerk

**VOTE CENTER ELECTION PLAN
June 7, 2022 Statewide Direct Primary Election**

The following constitutes the mutually agreed upon Vote Center Election Plan for the June 7, 2022 Statewide Direct Primary Election by **City of Irwindale** ('Host') and the Los Angeles County Registrar-Recorder/County Clerk ('RRCC') for the use of the facility space specified below:

**Dan Diaz Recreation Center - 14160
Gymnasium
16053 Calle De Paseo
Irwindale, CA 91706**

Contact List -Host

Primary Contact Name	Laura Nieto	Phone #	(626) 430-2226 2202
Email Address	lnieto@irwindaleca.gov	Alternate Phone #	(626) 848-4202 4166
On-Site Access Contact Name	PRISCILLA ZEPEDA	Phone #	(626) 430-2226
Email Address	pzepeda@irwindaleca.gov	Alternate Phone #	(626) 848-4066
Custodial Service Contact Name		Phone #	
Email Address		Alternate Phone #	
IT Contact Name	Priscilla Zepeda Jeff Wagner	Phone #	(626) 430-2226 2258
Email Address	pzepeda@irwindaleca.gov jwagner	Alternate Phone #	(626) 848-4066 909-420-5020
After Hours/Emergency Contact Name	Melissa Marez	Phone #	(626) 430-2224
Email Address	mmarez@irwindaleca.gov	Alternate Phone #	(626) 430-2202 848-7292

Contact List -RR/CC

Primary Contact Name	Iris Carnero	Phone #	(562) 347-2444
Email Address	icarnero@rrcc.lacounty.gov	Alternate Phone #	(213) 278-5554

IT Contact Name	Shannon Gadson	Phone #	562-462-2826
Email Address	sgadson@rrcc.lacounty.gov	Alternate Phone #	562-277-2118
After Hours/Emergency Contact Name	Jaime Young	Phone #	562-347-2447
Email Address	votecenters@rrcc.lacounty.gov	Alternate Phone #	562-229-8865

Access Schedule

Host has agreed to grant access to the designated voting space for the following dates and times:

Equipment Delivery & Set-Up (exclusive access begins)	June 2, 2022; 8:00AM to 8:00PM
Election Worker Pre-check Day	June 3, 2022; 12:00PM to 5:00PM
Early Voting Period	June 4-June 6, 2022; 9:00AM to 8:00PM
Election Day	June 7, 2022; 6:00AM to 9:00PM
Vote Center Breakdown & Equipment Pick-up (exclusive access ends)	June 11, 2022; 8:00AM to 8:00PM

A deployment schedule for vote center equipment delivery/set-up and breakdown/pick-up is tentatively scheduled for the above dates. RR/CC will contact Host within two weeks of the equipment delivery & set-up date to confirm access to the designated space.

During the public voting period, RR/CC staff shall have access to the designated space during the dates and times listed above.

Voting hours is from 10:00AM to 7:00PM during Early Voting and 7:00AM to 8:00PM on Election Day. Host acknowledges that public voting hours may be extended due to long lines. Pursuant to California Elections Code, any voter in line at the time of closing shall be provided the opportunity to receive and cast a ballot.

Health and Safety Plan

The Safe Election Plan (Attachment A) describes how RR/CC will ensure that public health guidelines are adhered to in all vote centers across LA County from the beginning of equipment set-up, during the voting period and through the breakdown of the vote center. COVID-19 Responsibilities (Attachment B) outlines the expectations for RR/CC and facility staff in maintaining the cleanliness of the vote center and to safeguard the health of voters, election workers, and facility staff/users.

Designated Space, Parking, and Public Access

RR/CC agrees to make best efforts to limit voting traffic to the mutually agreed upon areas.

Additional Access Considerations

The following details below represent any additional considerations necessary in providing RR/CC access to the designated space (check all that apply):

- ☒ On-site staff will open and lock the facility on days noted in the Access Schedule.
- ☐ Facility key or key card, alarm code or access badge will be provided to RR/CC staff for direct access to the voting area.
- ☐ Parking permits will be provided to RR/CC staff.

Items Provided by Host

Host agrees to provide the following items by the start date of the Access Schedule:

Item	Quantity
tables (6ft rectangular)	8
adult-size chairs	16

The number of tables and chairs will be finalized closer to the election once allocation is finalized.

Internet Connection

☒ Host agrees to provide hardwire connection at the start of the Access Schedule. An active data port will be available and security passwords (if any) will be provided to RR/CC staff.

Initial here: _____

☐ Host will not provide hardwire connection at the start of the Access Schedule.

Initial here: _____

Facility Use Payment (check one):

☐ For private buildings: Host agrees to waive any payment for use of the facility.

Initial here: _____

☒ For public buildings: Host agrees to waive any payment for use of the facility pursuant to California Elections Code.

☐ RR/CC agrees to pay Host for use of the facility in the amount of \$_____. This payment covers all associated costs including, but not limited to, staff and custodial fees, hired security fees, cleaning fees and purchase of items used during the Access Schedule, etc. Private facilities must provide their W-9 to RR/CC before payment is processed.

Payee Name:	
Payee Mailing Address:	
Taxpayer Identification Number (TIN) or Employer Identification Number (EIN)	

Other Costs

Applicable to public buildings only, RR/CC agrees to pay reasonable costs for staff hours and custodial costs incurred during the Access Schedule. An official invoice containing Agency letterhead must be submitted to RR/CC after the election showing the breakdown of costs.

In the event that any unforeseen additional cost or fees are incurred by Host in connection with RR/CC's access to designated facility space, Host shall notify RR/CC in advance of said fees/costs. Host shall provide RR/CC with detailed invoices of said costs. If practicable, a negotiated amendment shall be executed between both Host and RR/CC to reflect such costs.

Electronic Signatures

The Host and RR/CC agree to facsimile and electronic scanned versions of original signatures of authorized signatures of each party have the same force and effect as original signatures such that the parties need not follow up facsimile or electronic transmissions of executed documents with original wet-signature versions.

THE ABOVE ELECTION PLAN APPLIES ONLY TO ELECTIONS CONDUCTED BY LOS ANGELES COUNTY REGISTRAR-RECORDER/COUNTY CLERK.

IN WITNESS WHEREOF, the authorized representatives of the parties have executed this agreement and it is effective as of the date of last signature below.

**Los Angeles County
Registrar-Recorder/County Clerk**

City of Irwindale



Signature and Date

03/15/2022

Signature and Date

Jaime Young, Assistant Division Manager
Printed Name and Title

Printed Name and Title

ATTACHMENT B

COVID-19 RESPONSIBILITIES

LA County RR/CC staff is responsible for:

- Disinfecting the surfaces of all voting equipment including, but not limited to the Ballot Marking Devices, electronic pollbooks, and central ballot box after voter use.
- Disinfecting the chairs and tables found inside the voting space.
- Wiping high touch areas inside the voting room such as door handles, light switches, counter tops, etc.

Facility staff is responsible for:

- Daily/frequent cleaning of the restrooms
- Wiping high touch surfaces outside of the voting space including but not limited to exterior door handles, water/drinking fountain, elevator buttons, etc.
- Cleaning the path of travel from the parking lot to the entrance of the vote center
- Providing extra trash receptacles at the stop station, vote center exit and for election workers
- Daily/frequent trash pick-up
- Assistance with identifying a space outside of the vote center for curbside voting
- Provide additional signage, if needed, to direct voters to the vote center.

Additional considerations:

- Wherever feasible, doors and windows should be open during hours where election workers are present to increase airflow.
- Where possible, any lines should be maintained outdoors. Where not feasible, lines will be socially distanced.
- Floor markings will be used to assist voters with social distancing inside the vote center and where lines are present.
- Signs will be posted inside and outside the vote center to assist voters with COVID-19 protocols.

- ☒ City Council
- ☐ Successor Agency
- ☐ Housing Authority
- ☐ Reclamation Authority
- ☐ Joint Powers Authority

City of
IRWINDALE
AGENDA REPORT

Date: April 13, 2022
To: Honorable Mayor and Members of the City Council
From: Julian A. Miranda, City Manager
Issue: Approve Out-of-State Travel to the 2022 International Council of Shopping Centers Conference in Las Vegas, Nevada for City Council and City Staff

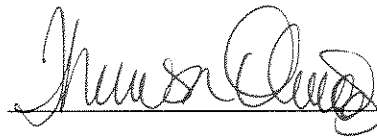
City Manager's Recommendation:

That the City Council of the City of Irwindale adopt Resolution No. 2022-33-3283 entitled: "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE APPROVING THE OUT-OF-STATE TRAVEL TO THE 2022 INTERNATIONAL COUNCIL OF SHOPPING CENTERS CONFERENCE IN LAS VEGAS, NEVADA FOR THREE CITY COUNCIL MEMBERS AND TWO STAFF REPRESENTATIVES."

Administrative Action:

Submitted by:

Assistant City Manager, Theresa Olivares



Prepared by:

Iris Espino, Assistant to the City Manager

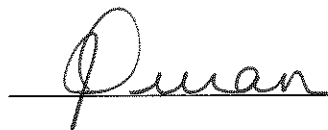


Reviewed by:

Adrian Guerra, City Attorney

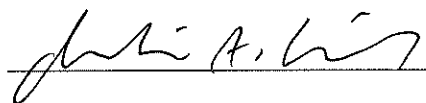
Electronically approved

Jeanette Duran, Interim Finance Director /
City Treasurer



Approved by:

Julian A. Miranda, City Manager



Background and Analysis:

Every year in May, the International Council of Shopping Centers (ICSC) holds its annual conference in Las Vegas, Nevada to advance the shopping center industry and promote its role in the commercial distribution of consumer goods and services. Cities throughout the nation send representatives to promote retail opportunities and attract quality businesses and jobs.

The conference provides educational programs and publications in all aspects of shopping center development, finance, management, marketing, and other specialized areas of professional interest; holds meetings and other programs designed to promote the exchange of ideas among members and to facilitate the conduct of their business; collects and disseminates information about the shopping center industry, including statistical data and other statistical research; develops and maintains professional certification programs to encourage high standards for shopping center professionals; advocates the interest of the shopping center industry to local, state/provincial, federal and international governmental bodies; and publicizes to the general public promotional and educational shopping center business information.

The opportunity to attend ICSC was extended to all city council members. Three council members and two staff members are requesting to attend as representatives of the City of Irwindale at the ICSC 2022 annual conference. The Community Development Director and the Assistant to the City Manager will attend on behalf of the City. Additionally, the City will be collaborating with the San Gabriel Valley Economic Partnership through its membership to have access to the conference floor, with a booth to serve as a meeting space. The City's previous participation in the conference has allowed it to sell former redevelopment sites and attract commercial opportunities. The City's participation serves the valid public purpose of promoting the City's economic and business development.

Fiscal Impact:

The approximate cost for three council members and two staff representatives to attend the conference is \$8,000, which includes registration and travel accommodations. Funding for this conference has already been appropriated in the FY 2021-2022 General Fund Budget.

Attachment(s):

1. Resolution 2022-33-3283
2. ICSC 2022 Las Vegas Schedule

RESOLUTION NO. 2022-33-3283

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE
APPROVING THE OUT-OF-STATE- TRAVEL TO THE 2022 INTERNATIONAL
COUNCIL OF SHOPPING CENTERS CONFERENCE IN LAS VEGAS, NEVADA FOR
THREE CITY COUNCIL MEMBERS AND TWO STAFF REPRESENTATIVES**

WHEREAS, every year in May, the International Council of Shopping Centers (ICSC) holds its annual conference in Las Vegas, Nevada to advance the shopping center industry and promote its role in the commercial distribution of consumer goods and services; and

WHEREAS, cities throughout the nation send representatives to promote retail opportunities and attract quality businesses and jobs; and

WHEREAS, the conference provides educational programs and publications in all aspects of shopping center development, finance, management, marketing, and other specialized areas of professional interest; holds meetings and other programs designed to promote the exchange of ideas among members and to facilitate the conduct of their businesses; collects and disseminates information about the shopping center industry, including statistical data and other statistical research; develops and maintains professional certification programs to encourage high standards for shopping center professionals; advocates the interest of the shopping center industry to local, state/provincial, federal and international governmental bodies; and publicizes to the general public promotional and educational shopping center business information; and

WHEREAS, the City of Irwindale will be represented at the conference by three councilmembers, and two staff members, one from Community Development and one from Economic Development;

WHEREAS, attending the conference will benefit the City and the community it serves by promoting the City's economic and business development.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF IRWINDALE,
CALIFORNIA DOES HEREBY RESOLVE AS FOLLOWS:**

Section 1. The City Council finds the above recitals true and correct and they are hereby incorporated herein.

Section 2. The City Council hereby finds that the City's participation in the 2022 International Council of Shopping Centers (ICSC) Conference in Las Vegas, Nevada serves the valid public purpose of promoting the City's economic and business development, and approves out-of-state travel for three council members and two staff members to represent the City at the 2022 ICSC Conference.

Section 3. The Chief Deputy City Clerk shall certify the adoption of this Resolution which shall take effect immediately.

PASSED, APPROVED and ADOPTED this 13th day of April, 2022

Larry G. Burrola, Mayor

ATTEST

Laura M. Nieto, MMC
Chief Deputy City Clerk

STATE OF CALIFORNIA }
COUNTY OF LOS ANGELES } ss.
CITY OF IRWINDALE }

I, Laura M. Nieto, Chief Deputy City Clerk of the City of Irwindale, do hereby certify that the foregoing Resolution No. 2022-33-3283 duly adopted by the City Council of the City of the City of Irwindale, at a regular meeting held on the 13th day of April 2022, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers

Laura M. Nieto, MMC
Chief Deputy City Clerk



ICSC LAS VEGAS is our premier event and takes place annually in May. It is a two- to three-day gathering of dealmakers and industry experts, who are driving innovation and evolution in the Marketplaces Industry.

Registration Fees*

Register at the Advance Rate (ends April 22, 2022)

Member • \$795

Non-member • \$1,800

Retailer member • \$0

Student Member • \$50

Standard Rate (Registration closes May 17, 2022 at 11:59 pm ET)

Member • \$975

Non-member • \$1,800

Retailer member • \$0

Student Member • N/A

Schedule At-a-Glance

Sunday, May 22 @ Wynn

8:00 am – 8:00 pm • Badge Pickup

8:00 am – 2:00 pm • ICSC & Cornell International Retail Real Estate Case Study Competition

11:00 am – 1:00 pm • Volunteer Leadership Appreciation Brunch

(By Invitation Only)

1:00 – 2:00 pm • Volunteer Leadership Briefing (By Invitation Only)

1:00 – 4:30 pm • Professional Development Workshops

4:00 – 5:00 • ICSC Foundation Reception: The Talent of Tomorrow (By Invitation Only)

5:00 – 6:00 pm • Keynote Speaker

6:00 – 8:00 pm • Opening Reception

Monday, May 23

@ LVCC

7:00 am – 5:00 pm • Badge Pickup

9:00 am – 5:00 pm • Exhibit Hall Open

10:00 am – 4:00 pm • Programming

@ Wynn

5:30 – 7:00 pm • Diversity Reception

6:00 – 7:30 pm • Global Awards

6:30 – 7:30 pm • ICSC Foundation Student Reception (By Invitation Only)

Tuesday, May 24 @ LVCC

8:00 am – 3:00 pm • Badge Pickup

9:00 am – 3:00 pm • Exhibit Hall Open

10:00 am – 12:00 pm • Programming

*All cancellations are subject to a \$100 cancellation fee for members and non-members; \$25 for student members. Refunds will not be given for cancellations received after **May 6, 2022**. All requests for refunds must be received by ICSC in writing.

Hotel Reservation

- In partnership with onPeak, ICSC's official hotel provider, we are offering discounted rates at select hotels. Note, hotels listed as "unavailable" will be opening soon so please check back in the next one to two weeks to book them.
- **Notice to all ICSC Members:** Please be advised that ICSC will only contact you through onPeak, ICSC's official hotel provider. Any other email or phone solicitations offering hotel bookings are unauthorized and should be disregarded as spam notices.

Book Hotel

Exhibitor Information

Reserve your Booth Space today for ICSC 2022 LAS VEGAS. Become an ICSC member and take advantage of member pricing.

Questions? Contact: Logan Brodsky at lbrodsky@icsc.com or Keith Colavito at kcolavito@icsc.com.

What's included

- \$15.50 per sq. ft (member pricing)
- 8' back and side wall drape (except island and peninsula booths)
- Gray booth carpet
- Badges (based on booth size)
- Listing in digital directory

View Exhibitor Webinar on brand opportunities from GES. Hear about booth guidelines, new aisle numbering, important deadlines and more.

All live ICSC events will require proof of full vaccination or negative COVID test within 48 hours of entry. Instructions on how to submit proof of full vaccination will be sent to all registrants before the event starts. To be considered fully vaccinated, you must have received your vaccination per the following CDC guidelines:

- ☒ City Council
- ☐ Successor Agency
- ☐ Housing Authority
- ☐ Reclamation Authority
- ☐ Joint Powers Authority

City of
IRWINDALE
AGENDA REPORT

Date: April 13, 2022

To: Honorable Mayor and Members of the City Council

From: Julian A. Miranda, City Manager

Issue: Consideration of Resolution No. 2022-27-3277 Approving a Tentative Agreement for Successor Memorandum of Understanding with the Irwindale Police Officers' Association (IPOA)

City Manager's Recommendation:

- 1) Adopt Resolution No. 2022-27-3277 entitled "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE ACCEPTING A TENTATIVE AGREEMENT FOR A SUCCESSOR MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF IRWINDALE AND THE IRWINDALE POLICE OFFICERS' ASSOCIATION (IPOA), FOR THE PERIOD OF JULY 1, 2020 THROUGH JUNE 30, 2024, AND AUTHORIZING THE APPROPRIATION OF FUNDS TO COVER THE COST OF THE INITIAL IMPLEMENTATION OF THE CONTRACT FOR FISCAL YEAR 2021-2022."

Administrative Action:

Submitted by:

Julian A. Miranda, City Manager

Prepared by:

Mary Hull, Human Resources/Risk Manager

Reviewed by:

Adrian R. Guerra, City Attorney

Jeanette Duran, Interim Finance Director/ City Treasurer

Approved by:

Julian A. Miranda, City Manager

Julian A. Miranda

Mary Hull

Electronically Approved

Jeanette Duran

Julian A. Miranda

Background and Analysis

The current Irwindale Police Officers' Association ("IPOA") MOU with the City of Irwindale ("City") expired on June 30, 2020. Pursuant to the Meyers-Millas-Brown Act (MMBA), representatives from the City and IPOA commenced negotiations for a successor MOU in March 2021.

On April 28, 2021, the City Council approved an agreement with Ralph Andersen & Associates to perform a compensation study update to include a survey of all full-time and part-time positions and in addition, review job classifications for certain positions. All parties agreed to suspend negotiations until completion of the study. The results of the compensation study were presented to City Council on November 10, 2021, for receive and file and used to assist the City with current labor negotiations.

Based on the progress made to date, the City has reached a tentative agreement with the IPOA for a four-year term, retroactive from July 1, 2020, through June 30, 2024 ("Tentative Agreement"). On March 17, 2022, the IPOA membership voted to accept the proposed terms and conditions as stated in the Tentative Agreement, but it remains subject to formal acceptance, approval, and adoption by the City Council, per Government Code Section 3505.1, which provides:

"If a tentative agreement is reached by the authorized representatives of the public agency and a recognized employee organization or recognized employee organizations, the governing body shall vote to accept or reject the tentative agreement within 30 days of the date it is first considered at a duly noticed public meeting. A decision by the governing body to reject the tentative agreement shall not bar the filing of a charge of unfair practice for failure to meet and confer in good faith. If the governing body adopts the tentative agreement, the parties shall jointly prepare a written memorandum of understanding."

This Tentative Agreement is the product of MMBA-mandated meet and confer sessions that took place over the last several months between the City's negotiation team and the IPOA board members representing their unit. During the course of negotiations, management representatives met with the City Council to discuss the status and progress of these talks and received direction on specific items under consideration. The proposed agreement supports the City's goals of balancing continued fiscal responsibility while also ensuring the ability to attract and retain qualified and experienced personnel.

The Tentative Agreement includes the following key proposed changes:

- Term: July 1, 2020 – June 30, 2024.
- Wages and other compensation:
 - Retroactive to July 11, 2021, adjustment of the base salary of IPOA represented positions utilizing the benchmark classes from the 2021 Ralph Andersen & Associates Final Compensation Report set to the 50th percentile, rounding to nearest highest range.
 - 3.0% salary COLA increase for all IPOA represented positions effective the first full pay period on or after July 1, 2022.

- 3.0% salary COLA increase for all IPOA represented positions effective the first full pay period on or after July 1, 2023.
- One-time non PERSable retention bonus of \$2,000 for each IPOA member on City payroll at time of City Council adoption of TA.
- Modest adjustments to ancillary benefits including education incentive bonus pay, holiday dates for detectives and detective supervisor, and elective cash outs of sick and vacation leave.
- Minor language revisions to comply with updated laws and clean-up language to accurately reflect current practices and procedures.

Fiscal Impact:

The total cost of implementing the proposed Tentative Agreement with the IPOA is projected at \$1,906,915 over the four-year term. This cost includes all additional compensation and benefits.

The projected cost of implementation is as follows:

Implementation Period	General Fund Cost	ARPA Funds
Year 1 (July 1, 2020 – June 30, 2021)	No additional cost	No additional cost
Year 2 (July 1, 2021 – June 30, 2022)	\$460,757	\$64,000
Year 3 (July 1, 2022 – June 30, 2023)	\$612,782	No additional cost
Year 4 (July 1, 2023 – June 30, 2024)	\$769,376	No additional cost

A budget appropriation for FY 2021-22 in the amount of \$524,757 is necessary to cover the cost of the initial implementation of the contract. Funding for this additional appropriation will come from the General Fund (\$460,757), and ARPA Funds (\$64,000). Funding for FY 2022-23 and 2023-24 will be incorporated into the City's future budgets.

Attachment: Resolution No. 2022-27-3277

RESOLUTION NO. 2022-27-3277

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE
ACCEPTING A TENTATIVE AGREEMENT FOR A SUCCESSOR MEMORANDUM
OF UNDERSTANDING BETWEEN THE CITY OF IRWINDALE AND THE
IRWINDALE POLICE OFFICERS' ASSOCIATION (IPOA), FOR THE PERIOD OF
JULY 1, 2020 THROUGH JUNE 30, 2024, AND AUTHORIZING THE
APPROPRIATION OF FUNDS TO COVER THE COST OF THE INITIAL
IMPLEMENTATION OF THE CONTRACT FOR FISCAL YEAR 2021-2022**

WHEREAS, the City of Irwindale ("City") has and continues to recognize the Irwindale Police Officers' Association ("IPOA") as the sole exclusive bargaining agent for certain City employees designated as sworn police officers (except Management and Professional Employee positions), and non-sworn police dispatchers, for all matters concerning wages, hours, and working conditions; and

WHEREAS, the most current Memorandum of Understanding ("MOU") between the City and IPOA for the period of July 1, 2016, to June 30, 2020, is now expired; and

WHEREAS, the City's labor relations representatives and IPOA representatives have successfully met and conferred to negotiate a successor MOU between the parties, pursuant to both the Meyers-Milias-Brown Act (Government Code Sections 3500 *et seq.*) ("MMBA") and the City's Employer-Employee Relations Resolution (Resolution No. 2018-03-2997), and have jointly prepared and executed the attached Tentative Agreement for a Successor MOU (deal points) between the City and IPOA for the period July 1, 2020, through and including June 30, 2024, which was ratified by a vote of IPOA membership on March 17, 2022, subject to formal acceptance, approval, and adoption by the City Council; and

WHEREAS, MMBA Section 3505.1 provides: "If a tentative agreement is reached by the authorized representatives of the public agency and a recognized employee organization or recognized employee organizations, the governing body shall vote to accept or reject the tentative agreement within 30 days of the date it is first considered at a duly noticed public meeting. If the governing body adopts the tentative agreement, the parties shall jointly prepare a written memorandum of understanding"; and

WHEREAS, once approved by the governing body of a local agency, the MOU becomes a binding agreement between the employee organization and the local agency; and

WHEREAS, the City Council now desires to accept, approve, and adopt the Tentative Agreement and authorize the City Manager to prepare the MOU for City Council determination and approval; and

WHEREAS, the American Rescue Plan Act (ARPA) provides Coronavirus State and Local Fiscal Recovery Funds to local governments such as the City of Irwindale to address immediate and emergency needs related to COVID-19, including replenishing staffing shortages, premium pay for employees and elected officials who worked during the pandemic, providing infrastructure and capital improvements, and assistance for local business and residents; and

WHEREAS, in addition to expenditures on City infrastructure and capital improvements and other allowable expenditures to improve the community and provide for residents, the City

desires to utilize a portion of the ARPA funds to provide for a one-time premium pay retention bonus for eligible IPOA employees who worked during the pandemic, and who are currently employed by the City as negotiated by the Parties and set forth in the tentative agreement; and

WHEREAS, the City Council wishes to approve an appropriation totaling \$524,757, with the funding coming from the City's General Fund in the amount of \$460,757 and ARPA Funds in the amount of \$64,000. This will cover the cost of the initial implementation of the contract for the current fiscal year 2021-2022.

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

SECTION 1. The foregoing recitals are true and correct and are incorporated by reference herein.

SECTION 2. The City Council accepts the Tentative Agreement for a Successor MOU between the City and IPOA for the period of July 1, 2020, through June 30, 2024, a copy of which is attached hereto as Attachment 1, and the City Manager is hereby authorized and directed to execute the same.

SECTION 3. The City Council hereby appropriates \$460,757 from the General Fund and \$64,000 from ARPA Funds to cover the cost of the initial implementation of the contract for the current fiscal year 2021-2022.

SECTION 4. This Resolution shall be effective immediately upon its passage and adoption. The Chief Deputy City Clerk shall certify to the adoption of this resolution.

PASSED, APPROVED and ADOPTED this 13th day of April, 2022.

Larry G. Burrola, Mayor

ATTEST:

Laura M. Nieto, CMC
Chief Deputy City Clerk

State of California }
County of Los Angeles } ss.
City of Irwindale }

I, Laura M. Nieto, Chief Deputy City Clerk of the City of Irwindale, do hereby certify that the foregoing Resolution No. 2022-27-3277 was duly introduced at a regular meeting of the Irwindale City Council held on the 13th day of April 2022, by the following vote of the Council:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers:

Laura M. Nieto, CMC
Chief Deputy City Clerk

ATTACHMENT 1



TENTATIVE AGREEMENT FOR SUCCESSOR IPOA MOU

April 4, 2022

The current Irwindale Police Officers' Association ("IPOA") Memorandum of Understanding ("MOU") with the City of Irwindale ("City") expired on June 30, 2020. The IPOA represents 35 total employees, including 6 Police Sergeants, 2 Police Corporals, 19 Police Officers, 2 Reserve Police Officers, 0 Cadets and 5 Police Dispatcher/Clerks. Pursuant to the Meyer-Milias-Brown Act ("MMBA") (Gov't Code Section 3500-3511), the City and IPOA have been in negotiations for a successor MOU.

The City and IPOA have reached a Tentative Agreement on the deal terms for a successor MOU, which is represented by this document. The following material deal terms were ratified by the IPOA on March 17, 2022, but remain subject to formal acceptance, approval and adoption by the City Council, per Government Code Section 3505.1, which provides:

"If a tentative agreement is reached by the authorized representatives of the public agency and a recognized employee organization or recognized employee organizations, the governing body shall vote to accept or reject the tentative agreement within 30 days of the date it is first considered at a duly noticed public meeting. A decision by the governing body to reject the tentative agreement shall not bar the filing of a charge of unfair practice for failure to meet and confer in good faith. If the governing body adopts the tentative agreement, the parties shall jointly prepare a written memorandum of understanding."

All other terms and conditions of the previous IPOA MOU 2016-2020 shall be maintained and remain unchanged unless expressly modified or changed herein as set forth below or until such time as a successor MOU is jointly prepared by the parties, ratified by the IPOA and accepted, approved, and adopted by City Council, which shall then supersede and replace this Tentative Agreement:

TENTATIVE AGREEMENT DEAL POINTS

1. **Term:**

Four years covering the period July 1, 2020 to June 30, 2024 effective upon City Council acceptance, approval and adoption of this Tentative Agreement.

2. **Salary:**

FY 2020-21. No COLA/Salary adjustment.

FY 2021-22. After City Council adoption of this Tentative Agreement and retroactive to July 11, 2021, which was the first full pay period in July 2021, for those still employed by the City at the time of adoption, the City will adjust the base salary of IPOA represented employee classifications utilizing the benchmark

classes from the 2021 Ralph Andersen & Associates Final Compensation Report set to the 50th percentile and rounding to nearest highest range as follows:

<u>Position Title</u>	<u>Salary Range</u>
Police Sergeant	63
Police Corporal	54
Police Officer	52
Police Dispatcher/Clerk	38

FY 2021-22. After City Council adoption of this Tentative Agreement, the City will provide a one-time non PERSable retention bonus of \$2,000 to each IPOA employee on City payroll at time of City Council adoption of this Tentative Agreement.

FY 2022-23. Effective the first full pay period in July 2022, the City shall provide a 3% across-the board base salary COLA increase for all IPOA represented employee classifications. Employees' base salaries shall increase correspondingly within their individual salary ranges to reflect the COLA, with represented classification base salary ranges increasing by the COLA amount.

FY 2023-24. Effective the first full pay period in July 2023, the City shall provide a 3% across-the board base salary COLA increase for all IPOA represented employee classifications. Employees' base salaries shall increase correspondingly within their individual salary ranges to reflect the COLA, with represented classification base salary ranges increasing by the COLA amount.

3. Unit and Union Recognition:

Effective the first full payroll period following City Council adoption this Tentative Agreement, IPOA MOU Section 01.01 is modified to eliminate the Police Cadet classification.

4. Education Incentive Bonus Pay:

Effective the first full payroll period following City Council adoption of this Tentative Agreement, IPOA MOU section 06.04 A. is modified as follows:

- 2 ½% Bonus for each Intermediate Certificate;
- 2 ½% Bonus for each Advanced Certificate;
- 2 ½% Bonus for each Supervisory Certificate;
- 2 ½% Bonus for each AA/AS Degree or achieved at least "Junior" status at a four year college or university or higher (*Junior status is defined as having completed 60 semester or 90 quarter units*)
- 2 ½% Bonus for each BA/BS Degree;
- 2 ½% Bonus for each MA/MS Degree.
- 15% Maximum educational incentive bonus

5. Uniform Allowance:

Effective the first full payroll period following City Council adoption of this Tentative Agreement, IPOA MOU Section 06.08 is modified to reflect that payment of uniform allowance will be paid on a separate paycheck to coincide with the second paycheck in July.

6. Tuition Reimbursement:

Effective the first full payroll period following City Council adoption of this Tentative Agreement, IPOA MOU Section 06.14 is modified to reflect that unit members are eligible for tuition reimbursement after completion of probationary period.

7. Vacation Accrual:

Effective the first full payroll period following City Council adoption of this Tentative Agreement, IPOA MOU Section 08.01 is modified to clarify for the number of hours accrued biweekly according to the following chart (consistent with current practice):

0-4 (years of service)	3.693
5	4.616
10	4.923
11	5.231
12	5.539
13	6.154

8. Holiday Dates for Detective and Detective Supervisor:

Effective the first full payroll period following City Council adoption of this Tentative Agreement, IPOA MOU Sections 09.02 and 09.03 are removed, and IPOA MOU Section 09.04 is modified to include all IPOA employees.

9. Payment of Vacation and Sick Leave:

Effective the first full payroll period following City Council adoption of this Tentative Agreement, IPOA MOU section 11.02 is modified to require that employees maintain a minimum balance of 80 hours sick leave after any cash out of sick leave in order to be eligible for cash out of sick leave.

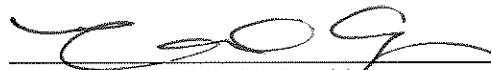
An employee who elects to convert accrued vacation or sick leave to compensation as provided for herein shall be limited to a maximum of one hundred (100) total hours per fiscal year of accrued vacation or sick leave to be converted, and in compliance with the Department of Treasury, Internal Revenue Service (IRS) Section 1.451-1(a), must comply with the following:

1. Any vacation or sick leave conversion request must be made in writing using the form provided by Human Resources and must be received by Human Resources no later than December 15th of the calendar year prior to the end of the calendar year in which the employee wishes to convert such vacation or sick leave.
2. All vacation and/or sick leave conversion elections are irrevocable and cannot be changed or amended unless rescinded and received in writing by Human Resources no later than December 15th of the calendar year prior to conversion.
3. Employees who fail to submit an election by December 15th of the calendar year prior to the conversion will not be eligible for vacation and/or sick leave converted to cash for that calendar year.
4. Payments for accrued vacation and/or sick leave conversion to cash shall be made by separate check four times a year (first pay period in September, December, March, and June).
5. Employees will be eligible for partial conversion to cash if the full amount of hours elected are not available at the elected time of cash out.

CITY OF IRWINDALE


Julian A. Miranda, City Manager

IRWINDALE POLICE OFFICERS' ASSOCIATION


Manuel Campos, IPOA President

- ☒ City Council
- ☐ Successor Agency
- ☐ Housing Authority
- ☐ Reclamation Authority
- ☐ Joint Powers Authority

City of
IRWINDALE
AGENDA REPORT

Date: April 13, 2022
To: Honorable Mayor and Members of the City Council
From: Julian A. Miranda, City Manager
Issue: Approve Amendment No 2 to the MOA Between the SGVCOG and Duarte and Irwindale

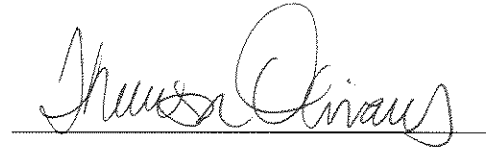
City Manager's Recommendation:

That the City Council approve Amendment No. 2 to the Memorandum of Agreement Between the San Gabriel Valley Council of Governments and the City of Duarte and the City of Irwindale, subject to approval as to form by the City Attorney.

Administrative Action:

Prepared /Submitted by:

Theresa Olivares, Assistant City Manager
(626) 430-2294

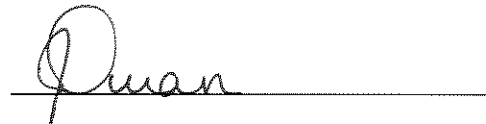


Reviewed by:

Adrian R. Guerra, City Attorney

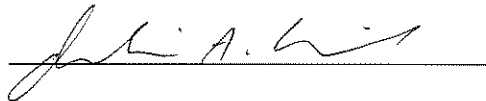
Electronically Approved

Jeanette Duran,
Interim Finance Director / City Treasurer



Approved by:

Julian A. Miranda, City Manager



Background:

1. On September 9, 2020, the City Council approved the Memorandum of Agreement ("MOA") with the San Gabriel Valley Council of Governments ("SGVCOG") and the City of Duarte for \$245,000 for homeless services grants. The City of Irwindale ("City") was allocated \$109,289, of which \$93,500 are allocated to the SGVCOG for services in the City, and the City of Duarte was awarded the remaining \$135,711.

2. Per the MOA, the \$109,289 awarded to the City of Irwindale was disbursed as follows:

a. Homeless Plan Implementation (\$67,789)

- i. \$10,000 Paid to City of Irwindale for law enforcement outreach
- ii. \$5,000 Paid to City of Irwindale for Encampment clean-up
- iii. \$789 Paid to City of Irwindale for Administration
- iv. \$52,000 Retained by SGVCOG for Irwindale's portion of shared Housing Navigator (shared with 6 cities).

b. Homeless Prevention, Diversion, Rapid Rehousing Programs (\$41,500)

- i. \$41,500 Retained by SGVCOG for use by Housing Navigator for housing relocation and stabilization; short-term or medium-term rental assistance; rental application fees; security deposits; utility deposits & payments; moving costs; housing search and placement; housing stability case management; mediation; tenant legal services; and credit repair.

- 3. On October 27, 2021, the City Council approved Amendment No 1 to the MOA with SGVCOG, reallocating \$15,000 of the City's County Measure H Funds for use by the SGCCOG Homeless Prevention, Diversion, Rapid Rehousing Program (P&R Program).
- 4. The City of Duarte desires to amend the MOA, to return \$3,046 of its unspent funds to the SGVCOG.
- 5. The City of Irwindale, through the SGVCOG's contract administration participated in the Shared Housing Navigation Services program provided by Union Station Homeless Services (USHS). The USHS contract provided shared housing navigation services and housing vouchers for the unhoused in Irwindale. These funds need to be expended by May 31, 2022 and USHS has advised that it will not expend the remaining \$26,500 budget allocation by this date.
- 6. Staff is recommending that the Irwindale City Council enter into Amendment No. 2 to the MOA, returning the \$26,500 in unallocated funds to the SGVCOG. The SGVCOG will repurpose these funds to support its upcoming programs, which will address the homeless situation in the San Gabriel Valley. These programs include the High Acuity and Substance Use Disorder (SUD) Focused Outreach and Services Program, Services to Supplement Existing Homeless Services Program, and the Alternative Mobile Crisis Response Program.

Fiscal Impact

These funds were retained by the SGVCOG for the City's P&R Program participation. There is no fiscal impact to the general fund because funds were not directly received by the City from the SGVCOG.

Attachments:

- 1. Amendment No. 2 to the MOA

**AMENDMENT NO. 2
TO MEMORANDUM OF AGREEMENT
BETWEEN
SAN GABRIEL VALLEY COUNCIL OF GOVERNMENTS
AND
CITY OF DUARTE AND CITY OF IRWINDALE**

The AGREEMENT by and between the San Gabriel Valley Council of Governments (“SGVCOG”) and the City of Duarte (“Duarte”) and the City of Irwindale (“Irwindale”), dated November 12, 2020 (“Agreement”), and amended on November 9, 2021, is amended as follows:

Section II. A. 10 of the Agreement is hereby amended to replace “138,875.05” with “135,427.65”.

Section II. A. 11 of the Agreement is hereby amended in its entirety and replaced with the following: “Retain \$52,000, including \$18,000 for shared housing navigation services and \$34,000 for housing vouchers, separate and apart from those funds reflected in Exhibit B, to come from the City’s Homeless Plan allocations to administer the Share Housing Navigation Services contract.”

Section II. B. 9.a of the Agreement is hereby amended to replace section with “Allocate \$52,000 – including \$18,000 for shared housing navigation services and \$34,000 for housing vouchers – which sums are separate and apart from the amounts reflected in Exhibit B hereto – to the SGVCOG’s contract for Shared Housing Navigation Services to provide these services for Irwindale.”

EXHIBIT A. Scope of Work. Program: Homeless Plan Implementation. Task 2 of the Agreement is hereby deleted in its entirety and replaced with the following:

“Task 2

- Complete homeless encampment cleanups. Expenses include the safe removal of contaminated items and proper disposal of biohazards, sharps, and soiled items while also decontaminating the area. The program will also collect and store unattended personal property of those experiencing homelessness.

Deliverables

- Event summary report, including before and after photos, for the encampment cleanups, in the format provided by the SGVCOG.

Basis of Billing: Deliverables

Invoice Backup:

- Event Summary Reports”

EXHIBIT A. Scope of Work. Program: Homeless Plan Implementation. Task 6 of the Agreement is hereby deleted in its entirety and replaced with the following:

“Task 6

- Irwindale will participate in the Shared Housing Navigation Services program. The SGVCOG has executed a contract with Union Station Homeless Services (USHS) for the purposes of providing shared housing navigation services and housing vouchers for the

City. The City will participate in the Program by interfacing with the assigned housing navigator, providing input and direction as needed, and providing support to the assigned housing navigator. The City will also receive an allocation of housing vouchers that will be used by the housing navigator to house homeless clients within the City.

Deliverables

- None

Basis of Billing: None

- The SGVCOG will retain \$52,000 of Irwindale's Homeless Plan Implementation funding for the purposes of the Shared Housing Navigation Services contract and additional vouchers to be used by the Housing Navigator. The City will receive monthly reports on the services provided and clients assisted.

A quarterly report, in the format provided by the SGVCOG, must be submitted with each invoice documenting each task, as indicated in the tasks above, any challenges experienced, and upcoming work.

Invoices must include required back-up, including but not limited to deliverables completed, invoices, receipts, and other documents showing how the funds being requested for reimbursement were spent.

Projects must be completed by May 31, 2022."

EXHIBIT B. Budget/Schedule. Table 1 of the Agreement is hereby deleted in its entirety and replaced with the following:

Homeless Plan Implementation			Not to Exceed Cost					
		SGVCOG	Staff		Direct Costs	Provider Costs	Total	Completion
Task	Description	Retain for Cities	Duarte Total	Irwindale Total	Duarte Total	Duarte Total		
Task 1	Law enforcement outreach		\$ 30,000.00	\$ 10,000.00			\$ 40,000.00	5/31/2022
Task 2	Encampment clean-up		\$ 6,972.00	\$ 5,000.00			\$ 11,972.00	5/31/2022
Task 3	Unsheltered Homeless Census					\$ 23,001.00	\$ 23,001.00	5/31/2022
Task 4	Hygiene services					\$ 4,500.00	\$ 4,500.00	5/31/2022
Task 5	Administration		\$ 3,223.65	\$ 750.00			\$ 3,973.65	5/31/2022
Task 6	Shared Housing Navigator	\$ 52,000.00					\$ 52,000.00	5/31/2022
						Implementation Total	\$ 135,446.65	5/31/2022
						Duarte Subtotal	\$ 67,696.65	5/31/2022
						Irwindale Subtotal	\$ 15,750.00	5/31/2022
						SGVCOG Subtotal for Irwindale	\$ 52,000.00	5/31/2022
Prevention, Diversion, and Rapid Rehousing Program								
Task 1	Program Implementation	\$ -	\$ 2,599.05		\$ 49,381.95	Prevention/Diversion Total	\$ 51,981.00	11/30/2021
						Duarte Subtotal	\$ 30,000.00	11/30/2021
							\$ 21,981.00	5/31/2022
						SGVCOG Subtotal for Irwindale	\$ -	
						Contract Total	\$ 187,427.65	
						Duarte Total	\$ 119,677.65	
						Irwindale Total	\$ 15,750.00	
						SGVCOG Total for Irwindale	\$ 52,000.00	

EXHIBIT B. Budget/Schedule. Program: Homeless Plan Implementation of the Agreement is hereby deleted in its entirety and replaced with the following:

"The Cities were allocated \$135,446.65 to implement their homeless plans, of which the Cities shall receive a maximum of \$83,446.65. The City of Duarte shall receive a maximum of

\$67,696.65. The City of Irwindale shall receive a maximum of \$15,750. Funding shall be disbursed on a reimbursement basis and in accordance with Table 1.

The Cities shall allocate \$52,000 of their homeless plan implementation funding to the SGVCOG's Shared Housing Navigation Services contract for the City of Irwindale to receive services equal to the following:

Housing Navigation Services	Prevention, Diversion, and Rapid Rehousing Vouchers	Total
\$18,000	\$34,000	\$52,000

Reports and invoices must be submitted quarterly by the first Monday of the month by the following dates:

2020	2021	2022
• October 5, 2020	• January 4, 2021	• January 3, 2022
	• April 5, 2021	• April 4, 2022
	• July 5, 2021	
	• October 4, 2021	

A final report and a final invoice must be submitted by June 15, 2022.”

EXHIBIT B. Budget/Schedule. Program: Prevention, Diversion, and Rapid Rehousing of the Agreement is hereby deleted in its entirety and replaced with the following:

“The City of Duarte shall receive a maximum of \$51,981 for implementation of the Prevention, Diversion, and Rapid Rehousing Program. \$15,000 of these funds is derived from the City of Bradbury’s Prevention and Diversion Program allocation. Funding shall be disbursed on a reimbursement basis and in accordance with Table 1.

Reports and invoices must be submitted quarterly by the first Monday of the month on the following dates:

2020	2021	2022
• October 5, 2020	• January 4, 2021	• January 3, 2022
	• April 5, 2021	• April 4, 2022
	• July 5, 2021	
	• October 4, 2021	

Duarte shall submit two final reports and invoices. The first final report and invoice must be submitted by November 30, 2021. The second final invoice and updated final report must be submitted by May 31, 2022.”

Except as amended by this Amendment No. 2, all provisions of the Agreement and Amendment No. 1 shall remain unchanged and in full force and effect. From and after the date of this Amendment No. 2, whenever the term “Agreement” appears in the Agreement, it shall mean the Agreement, as amended by Amendment Nos.1 and 2.

FOR THE CITY OF DUARTE

FOR THE SAN GABRIEL VALLEY
COUNCIL OF GOVERNMENTS

By: _____

Daniel Jordan
City Manager

By: _____

Marisa Creter
Executive Director

Date: _____

Date: _____

APPROVED AS TO FORM:

APPROVED AS TO FORM:

Thai V. Phan City
Attorney

David DeBerry
General Counsel

FOR THE CITY OF IRWINDALE

By: _____

Julian Miranda
City Manager

Date: _____

APPROVED AS TO FORM:

Adrian Guerra
City Attorney

- ☒ City Council
- ☐ Successor Agency
- ☐ Housing Authority
- ☐ Reclamation Authority
- ☐ Joint Powers Authority

City of
IRWINDALE
AGENDA REPORT

Date: April 13, 2022
To: Honorable Mayor and Members of the City Council
From: Julian A. Miranda, City Manager
Issue: 2021 General Plan Annual Progress Report

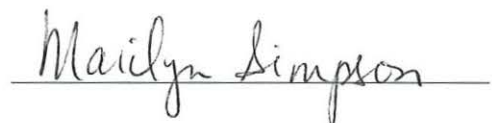
City Manager's Recommendation:

That the City Council adopt Resolution No. 2022- 35-3285 entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE, CALIFORNIA RECEIVING AND APPROVING THE ANNUAL HOUSING ELEMENT PROGRESS REPORT AUTHORIZING STAFF TO SUBMIT THE GENERAL PLAN ANNUAL PROGRESS REPORT FOR THE 2021 CALENDAR YEAR TO THE GOVERNOR'S OFFICE OF PLANNING AND RESEARCH (OPR) AND THE STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (HCD)"

Administrative Actions:

Prepared and Submitted by:

Marilyn Simpson, AICP,
Community Development Director
(626) 430-2209



Reviewed by:

Adrian R. Guerra, City Attorney

Electronically Approved

Jeanette Duran,
Interim Finance Director / City Treasurer



Approved by:

Julian A. Miranda, City Manager



BACKGROUND AND ANALYSIS

Pursuant to Government Code Section 65400(a)(2)(B), the City is required to submit an annual General Plan Annual Progress Report to Governor's Office of Planning and Research (OPR) and California Department of Housing and Community Development (HCD) to provide a summary of the City's progress towards meeting its Regional Housing Needs Allocation (RHNA) goal and the implementation of the General Plan.

State law requires that all General Plans include a Housing Element which provides a plan for accommodating future housing production needs. The Housing Element must include the City's plan in meeting its share of Regional RHNA. As part of RHNA, the California Department of Housing and Community Development (HCD) determines the total number of new homes that the local region needs to build, how many units of different levels of availability, in order to meet the housing needs of people at all income levels.

The 2021 Housing Element Annual Progress Report includes a summary of the City's progress towards meeting its RHNA goal for the calendar year of 2021. Attached with this staff report is our annual housing element progress report prepared using the form provided by HCD.

In addition, pursuant to SB 35, the information provided in our annual housing element progress report is to be used by HCD to determine if the City is making progress towards reaching our RHNA goal. Our annual progress report will show that we are meeting our 5th cycle RHNA for affordable income units with the exception of above-moderate income units.

With the recent adoption of the 6th cycle RHNA by Southern California Association of Government (SCAG) for the planning period between 2021 and 2029, the City's required goal is to provide 119 affordable units divided into the following four (4) categories:

- Very-low Income Units: 36
- Low Income Units: 11
- Moderate Income Units: 17
- Above-moderate Income Units: 55

As previously discussed with the City Council, staff has retained consultants Environmental Science Associates (ESA) to update our General Plan and Housing Element to incorporate the 6th Cycle RHNA required goal for our City.

Staff recommends the City Council to approve the Annual Housing Element Progress Report and authorize staff to submit the final 2021 General Plan Annual Progress Report to the Governor's Office of Planning and Research (OPR) and the State Department of Housing and Community Development (HCD).

FISCAL IMPACT

There is no fiscal impact associated with this action.

ATTACHMENT

A: Resolution No. 2022- 35-3285 entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE, CALIFORNIA RECEIVING AND APPROVING THE ANNUAL HOUSING ELEMENT PROGRESS REPORT AUTHORIZING STAFF TO SUBMIT THE GENERAL PLAN ANNUAL PROGRESS REPORT FOR THE 2021 CALENDAR YEAR TO THE GOVERNOR'S OFFICE OF PLANNING AND RESEARCH (OPR) AND THE STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (HCD)"

B: 2021 Housing Element Annual Progress Report

Attachment “A”

RESOLUTION NO. 2022-35-3285

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE, CALIFORNIA RECEIVING AND APPROVING THE ANNUAL HOUSING ELEMENT PROGRESS REPORT AND AUTHORIZING STAFF TO SUBMIT THE GENERAL PLAN AND HOUSING ELEMENT ANNUAL PROGRESS REPORT FOR THE 2021 CALENDAR YEAR TO THE GOVERNOR’S OFFICE OF PLANNING AND RESEARCH (OPR) AND THE STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (HCD)

WHEREAS, California Government Code Section 65400(a)(2) requires each of planning agency to provide an annual progress report to the City Council, the State Office of Planning and Research, and the California Department of Housing and Community Development (HCD) regarding progress toward implementation of the housing element of the general plan; and

WHEREAS, an annual progress report for the 2021 calendar year has been prepared by the City of Irwindale, utilizing prescribed forms and instructions provided by HCD; and

WHEREAS, all legal prerequisites to the adoption of this Resolution have occurred.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF IRWINDALE, CALIFORNIA DOES HEREBY RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

Section 1. The City Council finds the above recitals true and correct and they are hereby incorporated herein.

Section 2. The City Council hereby receives, accepts, and approves the 2021 Annual Progress Report on the General Plan and Housing Element (Housing Element Annual Progress Report Form 2021) (“Report”) prepared by the City, attached hereto as Exhibit “A”.

Section 3. The City Council hereby directs that the Report be forwarded to the State Office of Planning Research and the State Department of Housing and Community Development (HCD) pursuant to California Government Code Section 65400(a)(2).

Section 4. The Chief Deputy City Clerk shall certify the adoption of this Resolution which shall take effect immediately.

PASSED, APPROVED and ADOPTED this 13th day of April, 2022

Larry G. Burrola, Mayor

ATTEST

Laura M. Nieto, MMC
Chief Deputy City Clerk

STATE OF CALIFORNIA }
COUNTY OF LOS ANGELES } ss.
CITY OF IRWINDALE }

I, Laura M. Nieto, Chief Deputy City Clerk of the City of Irwindale, do hereby certify that the foregoing Resolution No. 2022-35-3285 duly adopted by the City Council of the City of the City of Irwindale, at a regular meeting held on the 13th day of April 2022, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers

Laura M. Nieto, MMC
Chief Deputy City Clerk

Please Start Here

General Information	
Jurisdiction Name	Irwindale
Reporting Calendar Year	2021
Contact Information	
First Name	Marilyn
Last Name	Simpson
Title	Community Development Director/City Planner
Email	msimpson@irwindaleca.gov
Phone	6264302208
Mailing Address	
Street Address	5050 Irwindale Avenue
City	Irwindale
Zipcode	91706

Optional: Click here to import last year's data. This is best used when the workbook is new and empty. You will be prompted to pick an old workbook to import from. Project and program data will be copied exactly how it was entered in last year's form and must be updated. If a project is no longer has any reportable activity, you may delete the project by selecting a cell in the row and typing ctrl + d.

v 3_9_2022

Jurisdiction	Inwindale	
Reporting Year	2021	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	10/15/2013 - 10/15/2021

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation
(CCR Title 25 §6202)

Note: "+" indicates an optional field
Cells in grey contain auto-calculation formulas

Table A2																												
Annual Building Activity Report Summary - New Construction, Entitled, Permits and Completed Units																												
Project Identifier					Unit Types		Affordability by Household Incomes - Completed Entitlement									Affordability by Household Incomes - Building Permits									Afford			
1					2	3	4							5	6	7							8	9				
Prior APN*	Current APN	Street Address	Project Name*	Local Jurisdiction Tracking ID*	Unit Category (SFA,SFD,2 to 4,5+,ADU,MH)	Tenure R=Renter O=Owner	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low-Income Deed Restricted	Low-Income Non Deed Restricted	Moderate-Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Entitlement Date Approved	# of Units Issued Entitlements	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low-Income Deed Restricted	Low-Income Non Deed Restricted	Moderate-Income Deed Restricted	Moderate-Income Non Deed Restricted	Above Moderate-Income	Building Permits Date Issued	# of Units Issued Building Permits	Very Low-Income Deed Restricted	Very Low-Income Non Deed Restricted	Low-Income Deed Restricted	
Summary Row: Start Data Entry Below							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8417-033-003	8417-033-003	16008 1/2 Martinez St	ADU		ADU	O								3/22/2021	0									0				
8417-032-037	8417-032-037	16148 Central St	ADU		ADU	O								8/11/2021	0									0				

Jurisdiction	Irwindale	
Reporting Year	2021	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	10/15/2013 - 10/15/2021

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation
(CCR Title 25 §6202)

This table is auto-populated once you enter your jurisdiction name and current year data. Past year information comes from previous APRs.
Please contact HCD if your data is different than the material supplied here

Table B
Regional Housing Needs Allocation Progress
Permitted Units Issued by Affordability

		1	2									3	4
Income Level		RHNA Allocation by Income Level	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total Units to Date (all years)	Total Remaining RHNA by Income Level
Very Low	Deed Restricted	4	-	-	-	-	3	-	2	4		9	-
	Non-Deed Restricted		-	-	-	-	-	-	-	-	-		
Low	Deed Restricted	2	-	-	-	-	2	-	2	3		7	-
	Non-Deed Restricted		-	-	-	-	-	-	-	-	-		
Moderate	Deed Restricted	2	-	-	-	-	-	-	-	-	-	4	-
	Non-Deed Restricted		-	-	-	-	4	-	-	-	-		
Above Moderate		7	-	-	-	-	-	-	-	-	-	-	7
Total RHNA		15											
Total Units			-	-	-	-	9	-	4	7	-	20	7

Note: units serving extremely low-income households are included in the very low-income permitted units totals and must be reported as very low-income units.

Please note: For the last year of the 5th cycle, Table B will only include units that were permitted during the portion of the year that was in the 5th cycle. For the first year of the 6th cycle, Table B will include units that were permitted since the start of the planning period.

Please note: The APR form can only display data for one planning period. To view progress for a different planning period, you may login to HCD's online APR system, or contact HCD staff at apr@hcd.ca.gov.

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation
(CCR Title 25 §6202)

Note: "+" indicates an optional field

Cells in grey contain auto-calculation formulas

Table C

Sites Identified or Rezoned to Accommodate Shortfall Housing Need and No Net-Loss Law

[illegible]

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

(CCR Title 25 §6202)

Jurisdiction	Irwindale
Reporting Year	2021 (Jan. 1 - Dec. 31)

Table D

Program Implementation Status pursuant to GC Section 65583

Housing Programs Progress Report
Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development of housing as identified in the housing element.

1	2	3	4
Name of Program	Objective	Timeframe in H.E.	Status of Program Implementation
Program 1: Housing Grants for Extremely and Very Low-Income (Grants)	7 grants between 2014-2021 (3 Extremely Low-Income; 2 very low-income; 2 moderate-income)	Ongoing	This program no longer exists due to the dissolution of the ICRA.
Program 2: Deferred Housing Improvement Loan Program (SR Loans)	7 grants between 2014-2021 (3 Extremely Low-Income; 2 Very Low-Income; 2 Moderate-Income)	Ongoing	This program no longer exists due to the dissolution of the ICRA.
Program 3: Substantial Rehabilitation Housing Improvement Loan Program (SR Loans)	7 additional loans processed between 2014-2021 (3 Extremely Low-Income; 2 Very Low-Income; 2 Moderate-Income)	Ongoing	This program no longer exists due to the dissolution of the ICRA.
Program 4: Below Market-Rate Loans for Tenant Occupied Units	1 additional loan processed between 2014-2021	Ongoing	This program no longer exists due to the dissolution of the ICRA.
Program 5: Substantial Rehabilitation Below Market Rate Loans for Tenant Occupied Units	1 additional loan processed between 2014-2021	Ongoing	This program no longer exists due to the dissolution of the ICRA.
Program 6: Zoning Program	Planned Development Overlay - up to 63 units	Fall 2014	The completion of the comprehensive Zoning Code Update was delayed due to staffing issues and COVID 19 pandemic. Anticipated to be completed by Fall 2022.
Program 7: In-Fill Housing Program	8 net new units	4th Quarter, 2014	In 2021, 7 new deed restricted housing units were completed and 1 building permit was issued to substantially rehabilitate and deed restrict
Program 8: Promotion of Second Unit Ordinance and Second Unit Deferred Loan Program	Average of 1 new second unit per year (total of 6 units - 4 Very Low-Income; 2 Low-Income)	Ongoing; Ordinance No. 724 was adopted on 7.25.18 revising the City's ADU standards to comply with State regulations	There have been no requests received for this program. The Second Unit Deferred Loan Program no longer exists due to the dissolution of the ICRA.
Program 9: Promotion of Energy and Water Conservation to Existing Residents and in City Sponsored Housing Projects	5 new retrofitted units per year (total of 25 units)	Ongoing	The new housing units developed with the assistance of the Irwindale Housing Authority are green point rated and include energy and water conservation elements.
Program 10: Proposed Green Building Grant Program	4 grants between 2015-2021	Ongoing	This program no longer exists due to the dissolution of the ICRA.
Program 11: Mountain Avenue and Shrode Street Residential Development	development of 8 units	Ongoing	In 2020, 7 building permits were issued to develop 4 very low and 3 low income housing units at the Mountain and Shrode Avenue site. Reduced to 7 from 8 due to accommodation of the street.
Program 12: Priority for Water and Sewer (SB 1087)	N/A	Upon adoption of H.E.	Copy of the adopted H.E. sent to water and sewer service providers (Valley County Water District; Cal-American Water Company; L.A. County Sanitation District No. 22); priority for water and sewer connections to affordable housing projects.
Program 13: Annual Review of General Plan Land Use and Conservation Elements (AB 162)	N/A	Upon adoption of H.E.	Review as needed
Program 14: Provision of Land Zoned for Multiple-Family Housing	Up to 63 dwelling units	Upon Rezoning of Manning Pit	The 10-acre portion of the Manning Pit has been recently reclaimed and rezoning is anticipated midyear 2022.
Program 15: Housing for Extremely Low-Income Households	New Housing for extremely low-income households in support of RHNA requirements	Annual outreach to developers & prioritize local funding twice during planning period	In 2021, no extremely low income homes were developed.
Program 16: Fair Housing Program	Referrals at resident request	Ongoing	This information is provided when requested by residents.
Program 16a: Reasonable Accommodation	Referrals at resident request	Ongoing	This information is provided when requested by residents.
Program 17: Units at Risk of Converting to Market Rate	Ensure tenants of Las Casitas meet affordable income restrictions	Annual recertification	In 2021, none of the tenants of Las Casitas were at risk of converting to market rate.
Program 18: Provision of Land Zoned for Multiple-Family Housing	N/A	Land survey within 5 yrs of H.E. adoption	Stakeholder interviews and surveys that identified existing and potential land uses were performed in late 2020 in coordination with the preparation of the comprehensive Zoning Code update. Information from the 2017 land use survey was provided to the consultant preparing the zoning code update. Interviews and surveys, and outreach will continue through Summer 2022.

Jurisdiction	Irwindale	
Reporting Period	2021	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	10/15/2013 - 10/15/2021

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation
 (CCR Title 25 §6202)

Note: "+" indicates an optional field
 Cells in grey contain auto-calculation formulas

Table F
Units Rehabilitated, Preserved and Acquired for Alternative Adequate Sites pursuant to Government Code section 65583.1(c)

Please note this table is optional: The jurisdiction can use this table to report units that have been substantially rehabilitated, converted from non-affordable to affordable by acquisition, and preserved, including mobilehome park preservation, consistent with the standards set forth in Government Code section 65583.1, subdivision (c). Please note, motel, hotel, hostel rooms or other structures that are converted from non-residential to residential units pursuant to Government Code section 65583.1(c)(1)(D) are considered net-new housing units and must be reported in Table A2 and not reported in Table F.

Activity Type	Units that Do Not Count Towards RHNA* Listed for Informational Purposes Only				Units that Count Towards RHNA* Note - Because the statutory requirements severely limit what can be counted, please contact HCD to receive the password that will enable you to populate these fields.				The description should adequately document how each unit complies with subsection (c) of Government Code Section 65583.1*
	Extremely Low-Income*	Very Low-Income*	Low-Income*	TOTAL UNITS*	Extremely Low-Income*	Very Low-Income*	Low-Income*	TOTAL UNITS*	
Rehabilitation Activity									
Preservation of Units At-Risk									
Acquisition of Units									
Mobilehome Park Preservation									
Total Units by Income									

Jurisdiction	Irwindale		NOTE: This table must only be filled out if the housing element sites inventory contains a site which is or was owned by the reporting jurisdiction, and has been sold, leased, or otherwise disposed of during the reporting year. ANNUAL ELEMENT PROGRESS REPORT Housing Element Implementation (CCR Title 25 §6202)	Note: "+" indicates an optional field Cells in grey contain auto-calculation formulas
Reporting Period	2021	(Jan. 1 - Dec. 31)		
Planning Period	5th Cycle	10/15/2013 - 10/15/2021		

[illegible]

Jurisdiction	Irwindale	
Reporting Year	2021	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	10/15/2013 - 10/15/2021

Building Permits Issued by Affordability Summary		
Income Level		Current Year
Very Low	Deed Restricted	0
	Non-Deed Restricted	0
Low	Deed Restricted	0
	Non-Deed Restricted	0
Moderate	Deed Restricted	0
	Non-Deed Restricted	0
Above Moderate		0
Total Units		0

Note: Units serving extremely low-income households are included in the very low-income permitted units totals

Units by Structure Type	Entitled	Permitted	Completed
SFA	0	0	0
SFD	0	0	0
2 to 4	0	0	0
5+	0	0	0
ADU	0	0	0
MH	0	0	0
Total	0	0	0

Housing Applications Summary	
Total Housing Applications Submitted:	0
Number of Proposed Units in All Applications Received:	0
Total Housing Units Approved:	0
Total Housing Units Disapproved:	0

Use of SB 35 Streamlining Provisions	
Number of Applications for Streamlining	0
Number of Streamlining Applications Approved	0
Total Developments Approved with Streamlining	0
Total Units Constructed with Streamlining	0

Units Constructed - SB 35 Streamlining Permits			
Income	Rental	Ownership	Total
Very Low	0	0	0
Low	0	0	0
Moderate	0	0	0
Above Moderate	0	0	0
Total	0	0	0

Cells in grey contain auto-calculation formulas

Jurisdiction	Inwindale
Reporting Year	2021 (Jan. 1 - Dec. 31)

ANNUAL ELEMENT PROGRESS REPORT Local Early Action Planning (LEAP) Reporting (CCR Title 25 §6202)					
Please update the status of the proposed uses listed in the entity's application for funding and the corresponding impact on housing within the region or jurisdiction, as applicable, categorized based on the eligible uses specified in Section 50515.02 or 50515.03, as applicable.					
Total Award Amount	\$ 65,000.00		Total award amount is auto-populated based on amounts entered in rows 15-26.		
Task	\$ Amount Awarded	\$ Cumulative Reimbursement Requested	Task Status	Other Funding	Notes
Rezzone to Permit By-Right Housing	\$0.00	\$0.00	In Progress	Other	
Amend Zoning Code/Zoning Map	\$10,000.00	\$0.00	In Progress	Other	
Public outreach	\$2,000.00	\$0.00	In Progress	Other	
Adoption hearings	\$3,000.00	\$0.00	In Progress	Other	
Infrastructure study for infill residential	\$0.00	\$0.00	In Progress	Other	
Existing Infrastructure analysis/survey	\$10,000.00	\$0.00	In Progress	Other	\$8,347.60 requested on Dec 28, 2021 and Feb 24, 2022 for site appraisal report. No reimbursement rec'd. Other funding from City's mining impact fund
Analyze new Infrastructure improvements	\$20,000.00	\$0.00	In Progress	Other	
Electronic Permitting System	\$0.00	\$0.00	In Progress	Other	
Purchase permitting software/hardware	\$15,000.00	\$0.00	In Progress	Other	
Training for staff	\$5,000.00	\$0.00	In Progress	Other	

Summary of entitlements, building permits, and certificates of occupancy (auto-populated from Table A2)

Completed Entitlement Issued by Affordability Summary		
Income Level		Current Year
Very Low	Deed Restricted	0
	Non-Deed Restricted	0
Low	Deed Restricted	0
	Non-Deed Restricted	0
Moderate	Deed Restricted	0
	Non-Deed Restricted	0
Above Moderate		0
Total Units		0

Building Permits Issued by Affordability Summary		
Income Level		Current Year
Very Low	Deed Restricted	0
	Non-Deed Restricted	0
Low	Deed Restricted	0
	Non-Deed Restricted	0
Moderate	Deed Restricted	0
	Non-Deed Restricted	0
Above Moderate		0
Total Units		0

Certificate of Occupancy Issued by Affordability Summary		
Income Level		Current Year
Very Low	Deed Restricted	0
	Non-Deed Restricted	0
Low	Deed Restricted	0
	Non-Deed Restricted	0
Moderate	Deed Restricted	0
	Non-Deed Restricted	0
Above Moderate		0
Total Units		0

- ☒ City Council
☐ Successor Agency
☐ Housing Authority
☐ Reclamation Authority
☐ Joint Powers Authority

City of
IRWINDALE
AGENDA REPORT

CC Item 1I

Date: April 13, 2022
To: Honorable Mayor and Members of the City Council
From: Julian Miranda, City Manager
Issue: Appropriation from the Safe, Clean Water Program (Measure W) Fund for the Arrow Highway Beautification Project.

City Manager's Recommendation:

That the City Council (1) authorize the appropriation of \$615,310.14 from the Safe, Clean Water Program (Measure W) fund and interest account for expenses and activities for the Arrow Highway Beautification Project, and (2) adopt Resolution No. 2022-34-3284 approving the transfer of \$615,310.14 from Measure W fund to the Project budget.

Administrative Action:

Submitted by:

Arsanious Hanna,
Director of Engineering/ Building Official

Electronically approved by
Director of Engineering/Building Official

Prepared by:

Daniel Co, Assistant City Engineer
(626) 430-2296

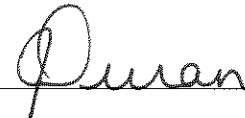


Reviewed by:

Adrian R. Guerra, City Attorney

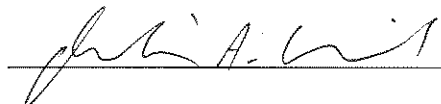
Electronically Approved

Jeanette Duran,
Interim Finance Director / City Treasurer



Approved by:

Julian Miranda, City Manager



Background and Analysis:

On November 6, 2018, Los Angeles County voters passed the Safe, Clean Water Program (Measure W). Measure W provides local, dedicated funding for stormwater and urban runoff to increase local water supply, improve water quality, and protect public health by implementing a parcel tax of 2.5% per square foot of impermeable area, surfaces covered by hardscape-like materials such as concrete and asphalt.

This program's funds are divided into three groups: the District Program, the Regional Program and the Municipal Program. The District Program is responsible for the administration of the Safe, Clean Water Program and 10% of the funding collected will be provided to the Los Angeles County Flood Control District in order to oversee all three programs. The Regional Program will receive 50% of the funding collected and consists of nine watershed area steering committees (WASC) that are comprised of representatives from cities, agencies, and community stakeholders. WASC is responsible for reviewing and approving projects that meet criteria such as multi-regional benefits, infrastructure, technical resources, and scientific studies. The Municipal Program will receive 40% of the funding collected and provides cities with direct funding from revenues generated within their boundaries to address stormwater and urban runoff challenges by developing and constructing projects that provide water quality benefits and collection, and to maintain these projects.

At its meeting on July 22, 2020, the City Council approved the transfer agreement for the Municipal Program between the City and the Los Angeles County Flood Control District to receive Measure W funds and established a new revenue fund to track the new funding source.

Measure W stipulates that up to 30% of the funding may be used for approved maintenance activities such as catch basin cleaning, street cleaning, and stormwater pump maintenance. The remaining funds (at least 70%) are required to be used for Measure W water quality infrastructure projects. In any fiscal years in which the maintenance expenses do not amount to the full 30% allocation, the remaining funds shall be transferred to the Measure W projects balance.

To date, the City has received Measure W funds for two fiscal years (\$432,742.08 in FY 2020-2021 & \$445,789.56 in FY 2021-2022) totaling \$878,531.64 and interest on the funds from FY 2020-2021 in the amount of \$337.99.

City staff has developed the Arrow Highway Beautification Project to be funded by the City's Measure W funds and is requesting an appropriation from the Measure W Fund balance from FY 2020-21 in the amount of \$302,919.46 and the funds received from FY 2021-22 in the amount of \$312,052.69, which totals to \$614,972.15. . This represents 70% of the \$878,531.64 total allocation received (\$614,972.15) and the interest earned of \$337.99. The total appropriation for the Arrow Highway Beautification Project using Measure W funds is \$615,310.14

Fiscal Impact:

This Project is funded by the Measure W Funds (30-00-000-33655-0000) and will be accounted for in the Capital Projects Fund 48 (Account Number 48-80-800-45600-8707) and a transfer out from fund 30. There are sufficient funds in the Measure W Fund Balance from FY 2020-2021, also funds from FY 2021-2022 and its corresponding interest from FY 2020-2021 account (30-00-000-35100-0000) to accommodate this appropriation request.

Attachments:

- Resolution No. 2022-34-3284

RESOLUTION NO. 2022-34-3284

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE
APPROVING THE TRANSFER AND APPROPRIATION OF \$615,310.14 FROM THE
MEASURE W FUND TO THE ARROW HIGHWAY BEAUTIFICATION PROJECT**

WHEREAS, on November 6, 2018, Los Angeles County voters passed the Safe, Clean Water Program (Measure W) which provides local, dedicated funding for stormwater and urban runoff to increase local water supply, improve water quality, and protect public health by implementing a parcel tax; and

WHEREAS, the Municipal Program of Measure W will receive 40% of the funding collected and provides cities with direct funding from revenues generated within their boundaries to address stormwater and urban runoff challenges by developing and constructing projects that provide water quality benefit and collection, and maintain these projects; and

WHEREAS, at its meeting of July 22, 2020, the City Council of the City of Irwindale approved the transfer agreement for the Municipal Program between the City of Irwindale and the Los Angeles County Flood Control District to receive Measure W funds and established a new revenue fund to track the new funding source; and

WHEREAS, , to date, the City has received Measure W funds for two fiscal years (FY 2020-2021 & FY 2021-2022) totaling \$878,531.64 and interest on the funds of \$337.99 from FY 2020-2021; and the division of Measure W funds shall be at least 70% for Measure W projects and up to 30% for approved maintenance; and

WHEREAS, City staff has developed the Arrow Highway Beautification Project for the first use of Irwindale's Measure W funds which will transfer out and an appropriation to the Capital Improvement Project in the amount of \$614,972.15. This represents 70% of the total \$878,531.64 allocation received as well as the interest earned from FY 2020-2021 in the amount of \$337.99; and

WHEREAS, an appropriation of \$614,972.15, representing 70% of the \$878,531.64 total Measure W allocation received to date as well as the interest earned of \$337.99, which totals to \$615,310.14 from the Measure W Fund to the Arrow Highway Beautification Project budget is requested.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

SECTION 1. The City Council hereby approves the transfer and appropriation of \$615,310.14 from the Measure W Fund to the Arrow Highway Beautification Project budget.

SECTION 2. That the Chief Deputy City Clerk shall attest to the adoption of this resolution, which shall, in turn, have immediate effect.

PASSED, APPROVED and ADOPTED this 13th day of April 2022.

Larry G. Burrola, Mayor

ATTEST:

Laura M. Nieto, MMC
Chief Deputy City Clerk

STATE OF CALIFORNIA }
COUNTY OF LOS ANGELES } ss.
CITY OF IRWINDALE }

I, Laura M. Nieto, Chief Deputy City Clerk of the City of Irwindale, do hereby certify that the foregoing Resolution No. 2022-34-3284 as duly adopted by the City Council of the City of Irwindale, at a regular meeting held on the 13th day of April 2022, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers:

Laura M. Nieto, MMC
Chief Deputy City Clerk

- ☒ City Council
- ☒ Successor Agency
- ☒ Housing Authority
- ☒ Reclamation Authority
- ☐ Joint Powers Authority

City of
IRWINDALE
AGENDA REPORT

Date: April 13, 2022

To: Honorable Mayor and Members of the City Council
Successor Agency Board
Housing Authority Board
Reclamation Authority Board

From: Julian A. Miranda, City Manager/Executive Director

Issue: Annual Comprehensive Financial Report for the Fiscal Year Ended
June 30, 2021.

City Manager/Executive Director's Recommendation:

Receive and accept the Annual Comprehensive Financial Report and Supplemental Audit Letters for the Fiscal Year Ended June 30, 2021.

Administrative Action:

Submitted by:

Jeanette Duran
Interim/Finance Director/City Treasurer
(626) 430-2268



Reviewed by:

Adrian R. Guerra, City Attorney/Authority Counsel

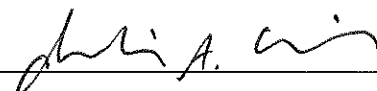
Electronically Approved

Jeanette Duran
Interim/Finance Director/City Treasurer



Approved by:

Julian A. Miranda, City Manager/Executive Director



Background and Analysis:

Pursuant to the California Government Code Section 25253, the Finance Department Staff is required to present to City Council the City of Irwindale's annual financial statements and results of the financial audit for the fiscal year ended June 30, 2021. The statements are referred to collectively as an Annual Comprehensive Financial Report (ACFR). The format and content requirements for ACFR's are set forth in guidelines developed by the Government Finance Officers Association of the United States and Canada (GFOA) and the California Society of Municipal Finance Officers (CSMFO).

The ACFR is comprised of three (3) major sections as follows:

- The Introductory Section includes:
 - The Letter of Transmittal
 - A List Principal City Officials at fiscal year-end
 - An Organization Chart at fiscal year-end
 - A copy of the GFOA Award received for Excellence in Financial Reporting for the prior year's ACFR.
- The Financial Section includes:
 - The Independent Auditors' Report
 - Management's Discussion and Analysis Report (MD&A)
 - Financial Statements
 - Notes to the Financial Statements
 - Required Supplementary Information
- The Statistical Section includes:
 - Financial Trend information
 - Revenue Trend Information
 - Debt Capacity
 - Demographic and Operating Information

The financial statements were audited by the independent public accounting firm of Lance, Soll & Lunghard, LLP, Certified Public Accountants, whose unmodified opinion is included within the financial section of the report. An unmodified opinion indicates that the financial statements present fairly the financial position of the City of Irwindale as of June 30, 2021, and the results of operations are in accordance with generally accepted accounting principles (GAAP).

The audited financial statements are for the City of Irwindale, which is the primary government, and for the component units of the Irwindale Housing Authority, Irwindale Reclamation Authority, and the City of Irwindale as Successor Agency of the former Irwindale Community Redevelopment Agency.

As part of the audit, the auditors also reviewed and performed tests of the City's internal control procedures to determine if there are any deficiencies or instances of non-

compliance. The results of these tests confirmed the City of Irwindale is in compliance with government auditing standards and no deficiencies were identified in the City's internal control structure.

Supplemental Audit Letters attached as part of the ACFR packet provide more detailed information regarding these results, and they include the following three supplemental Audit Letters:

- The Audit Communication Letter
- The Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
- The Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Worksheets

The City of Irwindale ACFR for the fiscal year ended June 30, 2021 is available for review in the City Clerk's Office, the Irwindale Library, or the Finance Department. In addition, the ACFR is distributed to all City Council Members, various federal and state government agencies, rating agencies and financial institutions, and is also made available on the City of Irwindale website for interested citizens.

Bryan S. Gruber, CPA and Partner with Lance Soll & Lunghard, LLP, Certified Public Accountants, will provide a brief report about the Fiscal Year 2020-21 financial audit.

Fiscal Impact:

The Annual Comprehensive Financial Report summarizes the financial position of the City of Irwindale, and its component units, as of June 30, 2021. There is no fiscal impact to approve the financial statements.

Attachments:

- A. Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021
- B. Audit Communication Letter
- C. Independent Auditors' Report on Internal Control over Financial Reporting
- D. Independent Accountants' Report on the Appropriations Limit



March 11, 2022

To the Honorable Mayor and Members of the City Council
City of Irwindale, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Irwindale, California (the City) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 19, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings and Other Issues

Qualitative Aspects of Significant Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2020-2021. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the City's financial statements were:

Management's estimates of its net pension liability and net other post-employment benefits liability based on actuarial valuation specialist assumptions. We evaluated the key factors and assumptions used to develop the net pension liability and net other post-employment benefits liability in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.



To the Honorable Mayor and Members of the City Council
City of Irwindale, California

Significant Unusual Transactions

Management is responsible for the policies and practices used to account for significant unusual transactions. No significant unusual transactions have occurred during fiscal year 2020-2021.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. No misstatements were found.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Circumstances that Affect the Form and Content of the Auditor's Report

New auditing standards were implemented in fiscal year 2020-2021 related to Statement of Auditing Standards 134, *Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statements*, through Statement of Auditing Standards 140, *Supplementary Information in Relation to the Financial Statements as a Whole*. These standards updated the form and content of the financial statement auditor's report. The purpose of the change was to present an easier format for users to understand the results of the audit and management's responsibilities.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 11, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.



To the Honorable Mayor and Members of the City Council
City of Irwindale, California

Other Audit Findings or Issues Discussed with Management

We generally discuss a variety of matters, including the significant events or transactions that occurred during the year, business conditions affecting the City and business plans and strategies that may affect the risks of material misstatements, the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management discussion and analysis, budgetary comparison schedule for the General Fund, the Housing Authority Fund, the Mining Impact Fund, and the Capital Projects Fund, the schedules of proportionate share of the net pension liability, the schedules of plan contributions, the schedule of net pension liability and related ratios, the schedule of investment returns, the schedule of changes in net OPEB liability and related ratios and the schedule of OPEB contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining and individual nonmajor fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

The following new Governmental Accounting Standards Board (GASB) pronouncements were effective for fiscal year 2020-2021 audit:

GASB Statement No. 84, *Fiduciary Activities*.

GASB Statement No. 90, *Majority Equity Interests - an Amendment of GASB Statement Nos. 14 and 61*.

GASB Statement No. 98, *Annual Comprehensive Financial Report*



To the Honorable Mayor and Members of the City Council
City of Irwindale, California

The following GASB pronouncements are effective in the following fiscal years' audits and should be reviewed for proper implementation by management:

Fiscal year 2022

GASB Statement No. 87, *Leases*.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*.

Fiscal year 2023

GASB Statement No. 91, *Conduit Debt Obligations*.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangement*.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

Restriction on Use

This information is intended solely for the use of City Council and management of the City of Irwindale and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Lance, Soll & Loughard, LLP".

Brea, California



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Members of the City Council
City of Irwindale, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Irwindale, California (the City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 11, 2022

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.





To the Honorable Mayor and Members of the City Council
City of Irwindale, California

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lance, Soll & Loughard, LLP

Brea, California
March 11, 2022



INDEPENDENT ACCOUNTANTS' REPORT ON AGREED-UPON
PROCEDURES APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS

To the Honorable Mayor and Members of the City Council
City of Irwindale, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit Worksheet No. 6 (or other alternative computation) of the City of Irwindale, California, for the year ended June 30, 2021. These procedures, which were agreed to by the City of Irwindale and the League of California Cities (as presented in the publication entitled Agreed-Upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution), were performed solely to assist the City of Irwindale in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The City of Irwindale's management is responsible for the Appropriations Limit Worksheet No. 6 (or other alternative computation).

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed Worksheets No. 1 through No. 7 (or other alternative computations) and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the City Council.

Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit Worksheet No. 6, we multiplied line A, last year's limit, by line D, ratio of change, and agreed the resulting amount to line E, this year's limit.

Finding: No exceptions were noted as a result of our procedures.

3. We compared the current year information presented in the accompanying Appropriations Limit Worksheet No. 6 to the other worksheets described in No. 1 above.

Finding: No exceptions were noted as a result of our procedures.

4. We compared the prior year appropriations limit presented in the accompanying Appropriations Limit Worksheet No. 6 to the prior year appropriations limit adopted by the City Council for the prior year.

Finding: No exceptions were noted as a result of our procedures.





To the Honorable Mayor and Members of the City Council
City of Irwindale, California

We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit Worksheet No. 6. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by the League publication entitled Article XIII B Appropriations Limitation Uniform Guidelines.

This report is intended solely for the use of the City of Irwindale, California and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Lance, Soll & Loughard, LLP

Brea, California
May 28, 2021

CITY OF IRWINDALE
2020-2021
APPROPRIATIONS LIMIT CALCULATION

A.	2019-2020 APPROPRIATIONS LIMIT AS REVISED:	\$7,229,317,683
B.	2020-2021 GROWTH IN NON-RESIDENTIAL ASSESSED VALUATION	19.76%
C.	2020-2021 CHANGE IN POPULATION:	(0.11%)
D.	RATIO OF CHANGE (1.1976 X 0.9989):	<u>X 1.19628264</u>
E.	2020-2021 APPROPRIATIONS LIMIT: (\$7,229,317,683 X 1.19628264)	<u>\$8,648,307,244</u>

City Of
IRWINDALE
California



Annual Comprehensive
Financial Report
For the fiscal year ended
June 30, 2021

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

CITY OF IRWINDALE

CALIFORNIA



Larry G. Burrola, Mayor
Albert F. Ambriz, Mayor Pro Tem
Mark A. Breceda, Councilmember
Manuel R. Garcia, Councilmember
H. Manuel Ortiz, Councilmember

(At Date of Issuance)

Julian A. Miranda, City Manager

PREPARED BY THE CITY OF IRWINDALE FINANCE DEPARTMENT
Jeanette Duran, Interim Finance Director / City Treasurer

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CITY OF IRVINDALE, CALIFORNIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT

JUNE 30, 2021

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

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March 11, 2022

Honorable Mayor, Members of the Council
& Citizens of the City of Irwindale

It is our pleasure to submit the Annual Comprehensive Financial Report (ACFR) for the City of Irwindale (City) for the fiscal year ended June 30, 2021. The City annually issues a report on its financial position and activity, audited by an independent firm of certified public accountants. The City's Finance Department prepared this report in accordance with generally accepted accounting principles (GAAP), as set forth by the Governmental Accounting Standards Board (GASB) and other sources. This ACFR conforms to GASB Statement 34 financial reporting standards, providing the reader a dual-perspective financial report and GASB 54 which requires fund balance reporting and governmental fund type definitions. The ACFR also complies with GASB 68 and GASB 75 which require additional detailed financial information on the City's pension liabilities and other post-employment benefit liabilities. The report contains a citywide view of all governmental activities, as well as a focus on the financial position and operating results of the City's major funds.

Responsibility for the accuracy of the data, and the completeness and fairness of the presentations and disclosures rests with the City. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse, and to compile sufficient reliable information for the presentation of the City's financial statements in conformity with accounting principles generally accepted in the United States of America. Because the cost of internal controls should not outweigh their benefits, internal controls have been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. Also, all disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

Lance Soll & Lunghard, LLP, Certified Public Accountants, have issued an unmodified opinion on the City of Irwindale's financial statement for the year ended June 30, 2021. The independent auditor's report is located at the front of the financial section of this report.

GAAP requires that management provide a narrative introduction overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE GOVERNMENT

The City of Irwindale was incorporated in 1957 and is located in the center of the San Gabriel Valley which is just 20 miles east from downtown Los Angeles. The City is located at the confluence of the 605 and 210 freeways, providing an enviable location which attracts many large, well known and successful businesses. The City of Irwindale currently occupies a land area of about 9.5 square miles, and serves a population of about 30,000 during the business day and approximately 1,441 that reside in the City.



The City of Irwindale is a full service, charter city. A charter city allows voters to determine how their city government is organized and, with respect to municipal affairs, enact legislation different than that adopted by the State. The City endeavors to create a livable community with a high quality of life through land-use policies that balance the need for housing, jobs, open space and essential services. The city is a legally separate and fiscally independent agency. It can issue debt, set and modify budgets, charge fees, and sue and be sued.

The City of Irwindale operates under the Council-Manager form of government with a five-member council, elected at large by the city residents. The City Council acts as the legislative body of the City. City Council members appoint the City Manager and City Attorney. City Council members serve four-year terms with elections staggered every two years. The Mayor and Mayor Pro-Tem are chosen by the Council to serve as the presiding officers. Traditionally, these positions serve a one-year term. The City Manager is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of City government, and working with the directors and managers of City departments.

The City provides a full range of services, including police protection; construction and maintenance of highways, streets and other infrastructure; community development; community services (such as recreation, senior center, and library programs); parks; general and administrative services. The City is financially accountable for the successor agency to the former redevelopment agency, a housing authority, a reclamation authority, and a Joint Powers Authority, all of which are reported separately with the City's financial statements. Additional information regarding these legally separate entities can be found in the notes to the financial statements.

The Council is required to adopt a final budget by no later than the close of the fiscal year. The annual budget serves as the foundation for the City of Irwindale's financial planning and established control. The budget is prepared by fund, department, and division, and all funds of the City are appropriated annually. Department heads may transfer resources within a department as needed and available, and the City Manager has authority to transfer resources within an individual fund. Supplemental appropriations and transfers between funds require approval from the governing body.

REPORTING ENTITY

The California Supreme Court upheld Assembly Bill 1X 26 that provided for the dissolution of all redevelopment agencies in the State of California as of February 1, 2012. This action impacted the reporting entity of the City of Irwindale that previously reported a redevelopment agency within the reporting entity of the City as a blended component unit. On January 11, 2012, the

City Council elected the City to become the Successor Agency to the former Irwindale Community Redevelopment Agency in accordance with Assembly Bill 1X 26. Additional information on the dissolution is included in Note 13 of the Notes to the Financial Statements.

This report combines the financial statements of the City of Irwindale, the Successor Agency to the Irwindale Community Redevelopment Agency, the Irwindale Housing Authority, the Irwindale Reclamation Authority, and the Irwindale Joint Powers Authority to constitute a single reporting entity. This combined presentation better represents the financial activities of the City of Irwindale.

ECONOMIC CONDITION AND OUTLOOK

In recent years, economic conditions both at the national and state levels have reflected a positive outlook for the City. However, in March 2020, an emergency was declared at local, state and national levels due to the global COVID-19 Pandemic. The pandemic has caused severe impacts to the economy at all levels due to the required shutdowns and restrictions on many businesses.

Economic development projects in the City that have recently been completed, or are currently in progress, have contributed to the City's revenue base by bringing in significant additional building related revenue. The City is fortunate that building and construction activities were not restricted during the pandemic, and therefore the revenue losses caused by the pandemic were offset by the significant building related revenue the City has received.

The duration and continued severity of the fiscal impact of the pandemic are yet unknown, and therefore the future outlook of the economy cannot be easily predicted. It is anticipated that, with the vaccines finally being distributed, the pandemic will start to slow down and the economy can recover within the next couple of years.

The City has adopted a fund balance policy in compliance with Governmental Accounting Standards Board Statement No. 54. This fund balance policy includes a requirement of a minimum of \$5 million assigned for economic contingencies. The assigned and unassigned fund balances in the General Fund total approximately \$35.7 million, which equates to approximately 172% of the General Fund operating expenditure budget adopted for the following fiscal year. These reserves are assigned, or set aside, for several purposes, including pension and post-retirement benefits, compensated absences, continuing appropriations, capital and facility improvements, and economic contingencies.

LONG-TERM FINANCIAL PLANNING

The City has consistently maintained strong financial reserves, and therefore the City remains cautiously optimistic as it faces the challenges of the downturn in the economy caused by the pandemic.

However, as part of the City's long term financial planning, it is still actively looking to generate more General Fund revenue to offset future expenditure increases. Some of the actions adopted recently is the implementation of a Development Impact Fee Program and a new .75% local Transactions and Use Tax. This tax measure was approved on November 5, 2019, and became effective on April 1, 2020. The first revenues from this new measure were received in FY 2019-2020. This additional local tax is projected to generate approximately \$1.6 million annually in additional General Fund revenue.

On the expenditure side, the City has also adopted significant policies to control future increases where possible. In addition to restructuring its risk management and liability program, the City has also taken strong measure to address its increasing pension liabilities.

One of the most significant fiscal challenges currently faced by all government agencies relates to the pension funding crisis. The City is a member of the California Public Employees Retirement System (CalPERS), and during the past several years CalPERS has implemented significant changes to the rate calculations and assumptions used in their actuarial valuations. This has resulted in generating massive Unfunded Actuarial Liabilities (UAL) for all its member agencies. To address the UAL, CalPERS provided cities with a 30 year amortization payoff schedule at a 7% interest rate, as well as projected steep increases to the Cities' future annual pension rates. The City of Irwindale was faced with a \$21 million UAL as of FY 2016-2017.

The City worked directly with CalPERS actuaries and leading experts in this field to determine the most recommended approach to address the UAL. Paying it off as soon as possible would result in millions of interest costs saved over the amortization period. Therefore, in June 2018, the City Council approved a significant budget initiative to use its reserves to pay down its UAL over three years. This approach would not only save millions in interest, but also mitigate the City's annual pension cost increases by reducing the steep increases projected for the City's annual future pension rates. The payoff plan consisted of three annual payments of \$7 million each in FY 2017-2018, FY 2018-2019, and FY 2019-2020. In FY 2019-2020, the City made the last of the \$7 million payments, and the CalPERS recent actuarial reports reflect the drop in its UAL balances, and lowered pension rates than previously projected, which will help the City's operating budgets.

The City is also continuing its concerted efforts in economic development. The City's Economic Strategic Plan update will be completed in the near future, and will outline the City's best course of long-term economic strategies to create a sustainable stream of new revenues, while maximizing and leveraging development opportunities. The City has not entered into, nor currently plans to enter into, any tax abatement agreements as part of its economic development strategies.

Some of the priority near-term and long-term development opportunities include:

- A Materials Recovery Facility/Transfer Station on a 17-acre site
- Industrial Flex development: Arrow Highway Property
- Industrial development: Vincent Avenue property (Formally known as Manning Pit);
- Industrial/commercial development: The Park @ Live Oak Project. (Formally known as United Rock Pit #1)
- Retail/commercial/industrial development of the Vulcan Reliance II Pit
- Retail/commercial/industrial development of the North Kincaid Pit

CAPITAL IMPROVEMENT PROGRAM (CIP)

The City of Irwindale continues to complete capital and infrastructure projects to improve services to residents and visitors to Irwindale. Funding for CIP is often from sources other than the General Fund. Project funding sources typically include the Mining Impact Fund, State Gas Tax, Proposition C, Measure R, Measure M, Community Development Block Grants, Federal/State Grants, and Development Impact Fees.

During FY 2020-21, the City of Irwindale spent approximately \$3.2 million in infrastructure and capital improvements. The projects completed include the Resurfacing Project, the Community Center HVAC/Roof Project, Recreation HVAC/Roof Project, fitness equipment, and Traffic Control Systems. A total of \$1.7 million was spent on the Irwindale Park Phase IIB, which is an approved multi-year project. Additionally, another \$6.5 million in new capital project appropriations have been approved that are currently underway or in the design phase.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Irwindale for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2020. This was the eleventh consecutive year the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe the current ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The City's ACFR was prepared through the combined efforts of City staff, under the leadership of the City Council. We would like to extend our appreciation to the Mayor and City Council for their continued support in maintaining the highest standards of professionalism in the management of the City's finances. Special recognition is extended to the Finance Department Staff for their hard work and dedication throughout the year.

Respectfully submitted,



Julian A. Miranda
City Manager



Jeanette Duran
Interim Finance Director/City Treasurer

CITY OF IRWINDALE
LIST OF PRINCIPAL OFFICIALS
JUNE 30, 2021

ELECTED OFFICIALS

Mayor	H. Manuel Ortiz
Mayor Pro Tem	Larry G. Burrola
Councilmember	Albert F. Ambriz
Councilmember	Mark A. Breceda
Councilmember	Manuel R. Garcia

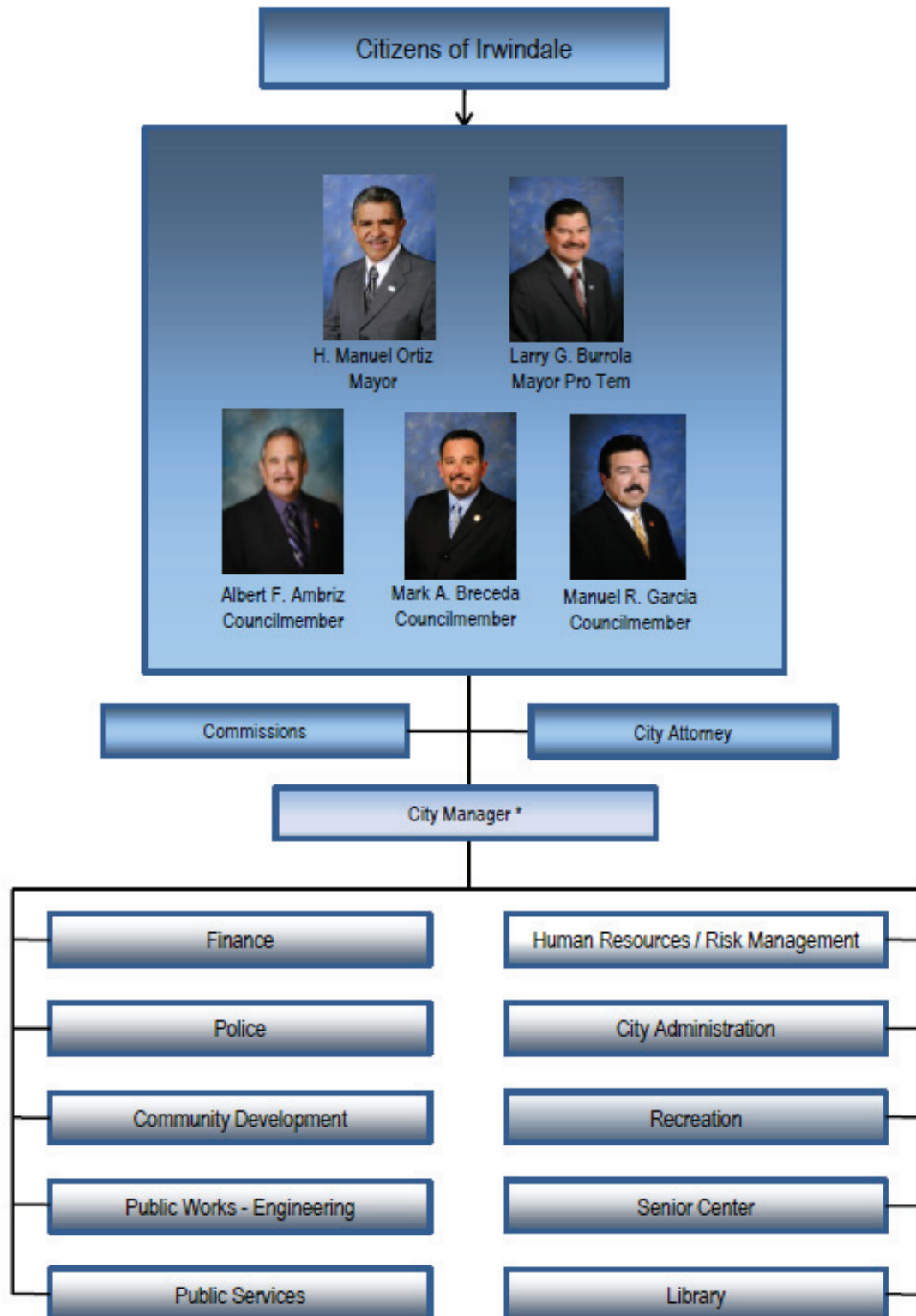
EXECUTIVE MANAGEMENT

City Manager	William K. Tam
Assistant City Manager	Theresa Olivares
Chief of Police	Ty Henshaw
City Engineer/Building Official	Arsanious Hanna
Finance Director/City Treasurer	Eva Carreon
Chief Deputy City Clerk	Laura Nieto

CITY ATTORNEY

Adrian R. Guerra, Aleshire & Wynder, LLP

**CITY OF IRWINDALE
ORGANIZATION CHART
June 30, 2021**



* Serves as City Clerk, Personnel Director and Executive Director to the Successor Agency, Housing Authority, Reclamation Authority, Joint Powers Authority, and Industrial Development Authority.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Irwindale
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrell

Executive Director/CEO



INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Irwindale, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City of Irwindale, California, (the City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Irwindale, California, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the date of the financial statements.



To the Honorable Mayor and Members of the City Council
City of Irwindale, California

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Other Reporting Responsibilities

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules for the general fund, housing authority fund, and mining impact fund, the schedule of changes in net pension liability and related ratio, the schedule of plan contributions, the schedule of investment returns, the schedule of proportionate share of the net pension liability, the schedule of changes in net OPEB liability and related ratio, and the schedule of OPEB contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



To the Honorable Mayor and Members of the City Council
City of Irwindale, California

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Brea, California
March 11, 2022

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MANAGEMENT DISCUSSION AND ANALYSIS

This section of the City of Irwindale's Annual Comprehensive Financial Report (ACFR) presents management's discussion and analysis of the City's performance during the fiscal year that ended June 30, 2021. This analysis should be read in conjunction with the Transmittal Letter at the front of this report and the accompanying financial statements.

FINANCIAL HIGHLIGHTS

Long-Term Economic Resource (Government-wide) Focus – Economic resources are differentiated from financial resources in that the economic measurement focus measures changes in net position as soon as the event occurs regardless of the timing of related cash flows. Therefore, this measurement focus includes current spendable resources and fixed non-spendable assets, and long-term claims against these assets. The resulting net position utilizing this measurement focus provides one measure of the City's overall long-term financial condition.

- The City's assets and deferred outflows exceeded its liabilities and deferred inflows at the close of the fiscal year by \$147.6 million.
- The City's total net position increased by \$13.7 million. This increase is primarily due to the changes in the net investments in capital assets, and the land held for resale.
- The City's non-current liabilities include \$1.7 million in compensated absences, \$5.6 million in pension liabilities, and \$12.4 million in other post employment benefit liabilities.
- The City's governmental funds reported a combined fund balance of \$90.6 million.

Short-Term Financial Resource (Fund) Focus - The financial resources focus measures inflows of current spendable assets. The resulting net difference between current financial assets and current financial liabilities, otherwise known as fund balance (or net working capital in the private sector), is to measure the City's ability to finance activities in the near term.

- At the close of the current fiscal year, the City's Governmental Funds reported a combined ending fund balance of \$90.6 million, which represents an increase of \$16.0 million from the previous year. This increase is primarily attributed to the land held for resale.
- Approximately \$29.1 million of the total fund balances are assigned for specific purposes and may be modified as deemed appropriate. The purposes for which the current fund balances have been assigned include economic contingency, pension and post-employment benefits, compensated absences, continuing appropriations, and capital and facility improvements.
- The General Fund reported a total fund balance of \$41.9 million as of June 30, 2021.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the comprehensive annual financial report contains the following information: *Independent Auditor's Report*, *Management's Discussion and Analysis* (this section), the *Basic Financial Statements*, and the *Supplementary Information* section, an optional section that presents combining and budgetary schedules for individual non-major funds. The *Basic Financial Statements* are comprised of three components: 1) *Government-wide Financial Statements*, 2) *Fund Financial Statements* and 3) *Notes to the Financial Statements*. The Management's Discussion and Analysis is intended to be an introduction to the Basic Financial Statements.

BASIC FINANCIAL STATEMENTS

Government-wide financial statements. The Government-wide Financial Statements are intended to provide a "Big Picture" view of the City as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the City's assets (including non-spendable assets like streets and roads) and liabilities (including long-term liabilities that may be paid over many years). All of the current year revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two Government-wide Financial Statements report the City's net position and changes:

The Statement of Net Position – presents information on all of the City of Irwindale's assets and liabilities, with the difference between the two reported as net position. Net position is one way to measure the City's financial health. Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively. To assess the overall health of the City, one should also consider additional non-financial factors such as changes in the City's property tax base and the condition of the City's roads.

The Statement of Activities – presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the City of Irwindale that are principally supported by taxes and intergovernmental revenues (*government activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Irwindale include general government, public safety, public works, and parks and recreation. The City of Irwindale does not provide any business-type activities.

The government-wide financial statements include the blending of separate legal entities—the City of Irwindale, the Irwindale Housing Authority, the Irwindale Reclamation Authority and the Irwindale Joint Powers Authority. Although legally separate, these "component units" are important because the City of Irwindale is financially accountable for them.

Fund Financial Statements – Funds are accounting devices that the City uses to track and control resources intended for specific purposes. The Fund Financial Statements provide more detailed information about the City's most significant funds (major funds), but not the City as a whole. Some funds are required by State and Federal law or by bond covenants, whereas other funds are utilized simply to control and manage resources intended for particular purposes.

The City utilizes two categories of funds:

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, governmental fund financial statements focus on near-term and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Irwindale maintains 23 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Housing Authority, the Mining Impact Tax Fund, and the Capital Project Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Irwindale adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

Fiduciary Funds – The City utilizes Fiduciary Funds to account for assets held by the City in a trustee capacity for other governmental entities, private organizations, or individuals. All of the City's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the City's Government-wide Financial Statements because the City cannot use these assets to finance its operations. Upon dissolution of the Irwindale Community Redevelopment Agency effective February 1, 2012, the remaining balances of the agency's assets and obligations were transferred to a private purpose trust fund which accounts for all the financial transactions of the Successor Agency to the former Irwindale Community Redevelopment Agency.

Notes to the Financial Statements – The financial statements also include Notes to the Financial Statements that provide important narrative details about the information contained in the financial statements. Information contained in the Notes to the Financial Statements is critical to a reader's full understanding of the Government-wide and Fund Financial Statements.

Supplementary Information – In addition to the required elements of the Basic Financial Statements, we have also included a Supplementary Information section, which includes budgetary and combining schedules that provide additional details about the City's non-major Governmental Funds and Fiduciary Funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

The net position serves over time as a useful indicator of a government's financial position. The City's net position for the year ended June 30, 2021, as shown in the following table, is \$147.6 million.

City of Irwindale
Net Position at June 30, 2021 and 2020 (in Thousands)

	Governmental Activities	
	2021	2020
Current and other assets	\$ 120,086	\$ 99,068
Capital assets	59,023	57,374
Total assets	<u>179,109</u>	<u>156,442</u>
Deferred Outflows of Resources	<u>11,879</u>	<u>19,017</u>
Pension & OPEB liabilities	17,918	23,883
Other liabilities	17,421	11,927
Total liabilities	<u>35,339</u>	<u>35,810</u>
Deferred Inflows of Resources	<u>8,037</u>	<u>5,925</u>
Net Position:		
Net investment in capital assets	59,023	56,825
Restricted	48,761	40,959
Unrestricted	<u>39,828</u>	<u>35,940</u>
Total net position	<u>\$ 147,612</u>	<u>\$ 133,724</u>

Net Investment in Capital Assets – This component is \$59.0 million and represents 40% of Net Position and represents the amount of funds required to acquire the City's capital assets, less any related debt used for such acquisition that is still outstanding. The City uses these capital assets to provide services to citizens. The capital assets of the City are not sources of income for repayment of debt as most assets are not revenue generating, and generally are not liquidated to repay debt. Therefore, debt service payments are funded from other sources available to the City.

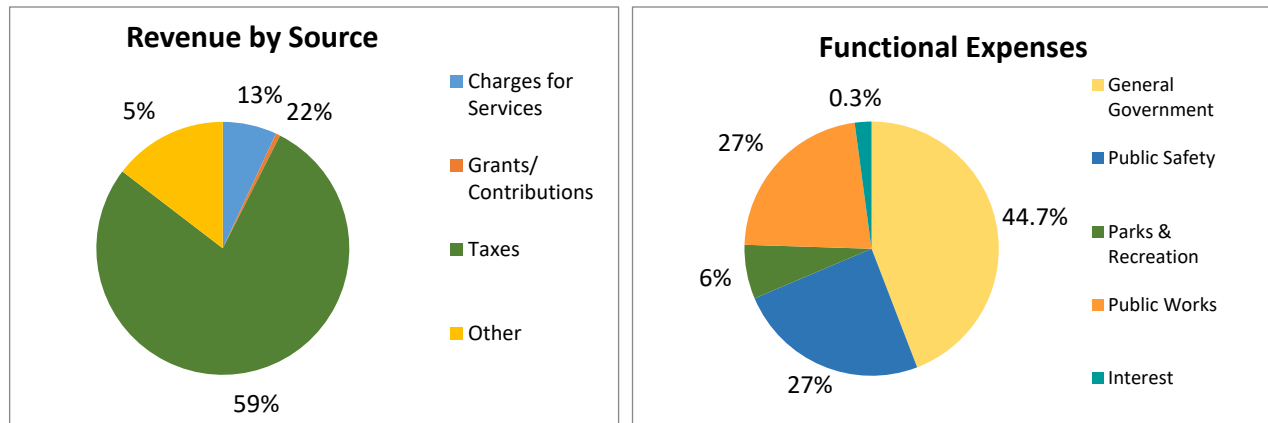
Restricted Assets – An additional portion of the City’s net position, \$48.8 million, represents resources that are subject to external restrictions on how they may be used, which include capital projects, debt service, grants, etc.

Overall the City’s net position increased by \$13.7 million during the current fiscal year. This increase is primarily due to the increase of tax revenue. In the prior year there was a large reduction in the government wide land held for resale values from the sale of three properties sold at a loss totaling \$9.0 million.

Statement of Activities - The following is a condensed Statement of Activities for the fiscal years ended June 30, 2021 and 2020.

City of Irwindale – Statement of Activities
(Changes in Net Position) as of June 30, 2021 and 2020 (in Thousands)

Revenues	2021	2020
Program revenues:		
Charges for services	\$ 5,729	\$ 4,233
Operating contributions and grants	1,055	5,555
Capital contributions and grants	1,582	1,362
Total program revenues	8,366	11,150
General revenues:		
Taxes:		
Property taxes	2,493	1,925
Mining/Processing taxes	7,304	6,234
Sales taxes	8,501	4,065
Franchise taxes	1,386	1,345
Business License taxes	1,419	1,433
Utility Users' Tax	3,229	3,440
Other taxes	573	412
Motor vehicle in lieu	160	154
Use of money and property	729	630
Other	474	950
Total general revenues	26,269	9,562
Total revenues	34,635	26,225
Special Item:		
Special item	8,952	(5,513)
Total special item	8,952	(5,513)
Expenses		
General government	10,318	14,321
Public safety	8,814	8,822
Parks and recreation	2,463	1,941
Public works	8,203	7,010
Interest on long-term debt	57	110
Total expenses	29,855	32,204
Change in net position	13,732	(5,959)
Net position at beginning of year, as originally reported	133,724	139,694
Restatement of Net Position	156	0
Net position at beginning of year, as restated	133,880	139,694
Net position at end of year	\$ 147,612	\$ 133,724



Governmental Activities – The City reported program revenues of \$8.4 million and general revenues and special item of \$35.2 million.

Program Revenues show a decrease of \$2.8 million over the prior year. This decrease in Program Revenue is due to the contribution of unspent housing bond proceeds of \$2.8 million transferred to the Housing Authority for its low income housing program from the Successor Agency to the Irwindale Community Redevelopment Agency.

General Revenues increased 17 million over prior year general revenues. Special items are unusual and infrequent in nature but within the control of management. As of June 30, 2021, the City reported a special item of \$8,952,218. \$9,308,000 relates to a sale of land held for resale in the general fund and (\$355,782) relates to a sale of land held for resale in the Housing Successor Fund.

In FY 2020-2021, total expenses decreased by \$2 million over the prior year. This decrease is primarily due to general government expenses.

Each programs' net cost (total cost less revenues generated by the activities) is presented in the table below. The net cost shows the extent to which the City's general taxes support each of the City's programs.

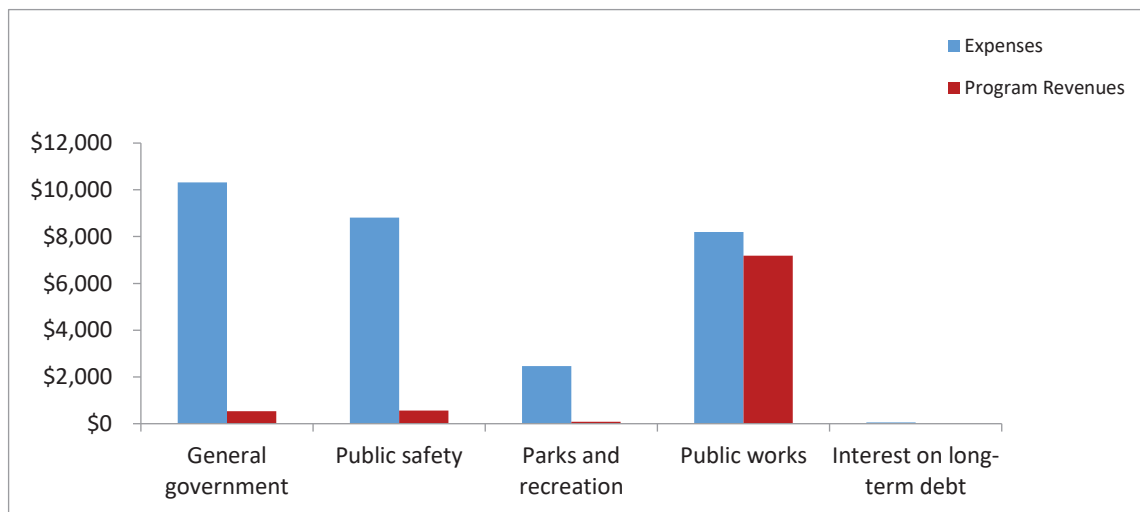
**City of Irwindale
Governmental Activities as of June 30, 2021 and 2020
(in Thousands)**

	Program Expenses		Program Revenues		Net Cost of Services	
	2021	2020	2021	2020	2021	2020
General government	\$ 10,318	\$ 14,358	\$ 539	\$ 3,766	\$ (9,779)	\$ (10,592)
Public safety	8,814	8,840	564	716	(8,250)	(8,124)
Parks and recreation	2,463	1,933	78	122	(2,385)	(1,811)
Public works	8,203	6,954	7,185	6,546	(1,018)	(408)
Interest on long-term debt	57	110	-	-	(57)	(110)
Totals	\$ 29,855	\$ 32,195	\$ 8,366	\$ 11,150	\$ (21,489)	\$ (21,045)

The net cost of services indicates that the overall cost of government is more than the revenues generated to support it. The City is not fully recovering the cost of these services with program revenues from user fees and other contributions.

The table below provides an illustrative chart comparing program expenses to program revenues for governmental activities.

City of Irwindale
Program Expenses and Revenues – Governmental Activities
Fiscal Year Ended June 30, 2021
(in thousands)



FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City of Irwindale uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Irwindale's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City of Irwindale's financing requirements. In particular, unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2021, the City of Irwindale's governmental funds reported combined ending fund balances of \$90.6 million. Of this balance, 7% is nonspendable and held for prepaid costs, land held for resale, and notes and loans; 54% is legally restricted to fund functions and programs, such as housing projects, public safety, community services, public works and debt service; 32% is assigned to continuing appropriations, capital and facility improvements, compensated absences, pension liabilities, post retirement benefits, and economic contingencies. These designations have been made to provide resources for the City's future needs and liabilities.

The General Fund ended the year with a \$41.9 million fund balance, which reflects an increase of \$6.8 million from the prior fiscal year. The General Fund reflects an increase because, although the City realized higher tax and building related revenues, this higher revenue was offset by an extraordinary large payment of \$5.5 million (of a total \$7 million payment) made to pay down the City's California Public Employee Retirement System (CalPERS) Unfunded Actuarial Liability that were made the prior year.

Assigned fund balances are established for specific intended purposes and can be modified as deemed appropriate. As a measure of the general fund's liquidity, it may be useful to compare the assigned fund balance to both the total fund balance and total general fund expenditures. The assigned fund balance totals \$29.1 million, which represents 69.5% of the total general fund balance of \$41.9 million, and 47% of the FY 2020-21 general fund expenditures totaling \$19.7 million. These fund balance amounts represent continued efforts by the City of Irwindale to remain fiscally conservative and ensure that the City maintains adequate reserves to cover economic contingencies, future employee obligations, and future capital and facility improvements and infrastructure needs.

The Housing Authority ended the fiscal year with a fund balance of \$21.7 million. This represents an increase of \$8.8 million from the Housing Authority's prior year fund balance, and is solely due to the land held for resale from the 10-acre site. This enables the Housing Authority to convert some of its land assets allowing the funds to be used to continue its low income housing program for its residents.

The Mining Impact Fund ended the fiscal year with \$14.1 million in its fund balance, which represents a net decrease of \$0.1 million from the prior year. The decrease is primarily due to transfers out for a capital improvement resurfacing project. This payment represents the Mining Impact Fund's allocation of this liability.

The Capital Projects Fund ended the fiscal year with a fund balance of \$56,072, which represents a decrease of \$0.05 million from the prior year fund balance of \$107,456. The Capital Projects Fund was a newly established fund in the prior fiscal year to consolidate the accounting of all capital projects in the City and allow for better project tracking. During that year, funds totaling \$0.1 million were transferred into the new fund from the General Fund, Mining Impact Fund, and several special revenue funds to pay for future capital projects. In FY 2020-2021, an additional \$2.5 million was also transferred into the Capital Projects Fund to cover the total expenditures of several capital projects in FY 2020-2021, totaling \$3.0 million.

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Irwindale that previously reported a redevelopment agency within the reporting entity of the City as a blended component unit. Upon dissolution of the Irwindale Community Redevelopment Agency effective February 1, 2012, the remaining balances of the assets and obligations were transferred to a private purpose trust fund, which accounts for all the financial transactions of the Successor Agency to the former Irwindale Community Redevelopment Agency. Additional information on the Successor Agency is included in Note 12 of the Notes to the Financial Statements.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original appropriations for the General Fund included total revenue estimates of \$22.5 million and total expenditure appropriations of \$22.5 million. At year end, the revised revenue estimates totaled \$27.4 million and the expenditure appropriations totaled \$26.5 million. The changes to the General Fund budget are summarized below:

Changes to Original Budget:

Resources (Inflows)—

- Revenue estimates reflect an overall increase of \$ 4.9 million to the original revenue budget.
- The difference in revenue estimates is the net difference of an increase made to revenues earlier in the year for funds from the new Transactions and Use Tax. That became effective during the prior fiscal year, nonetheless due to the impacts from COVID-19 Pandemic there were projects ongoing producing a positive fiscal impacts to the revenue.

Appropriations (Outflows)—

- Expenditure appropriations reflect a decrease of \$5.6 million to the original budget.
- The majority of this decrease is attributed to the payoff of the Olive Pit Loan of \$4 million.
- Other transfer outs for additional appropriations for Capital Projects, for FY 2020-21 Resurfacing Project.

Variances with Final Budget:

Resources (Inflows)—

- The General Fund final FY 2020-21 revenue budget totaled \$62.7 million.
- Actual General Fund revenues, including transfers totaled \$73.8 million, resulting in a positive variance of \$11.2 million. The positive variance is primarily due to additional building and plan check revenue received from large development project activity during the fiscal year.

Appropriations (Outflows)—

- The General Fund final FY 2020-21 expenditure budget totaled \$26.5 million.
- Actual General Fund expenditures, including transfers out, totaled \$32.0 million, resulting in a negative variance of \$5.5 million in expenditures coming in under budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of FY 2020-21, the City had \$59.0 million invested in a broad range of capital assets, including land, buildings, infrastructure, and equipment. This amount represents a net increase (including additions and deductions) of approximately \$1.6 million from last year.

City of Irwindale
Capital Assets as of June 30, 2021 and 2020
(Net of Depreciation, in Thousands)

	Government Activities	
	2021	2020
Land	\$ 3,112	\$ 3,112
Buildings and Improvements	6,111	4,020
Furniture and Equipment	1,450	1,052
Infrastructure	40,479	37,507
Construction in progress	7,871	11,683
Totals	<u>\$ 59,023</u>	<u>\$ 57,374</u>

The net increase of \$1.6 million is primarily due to an increase in the City's Construction in Progress. In FY 2020-2021 the City started many capital projects that incurred significant expenditures, however these projects were not completed by the end of the fiscal year. The value of these active projects is listed as Construction in Progress in the City's capital assets, and include the FY 2020-2021 Resurfacing Project. Additional detail on Capital Assets can be found in Note 5 of the Notes to the Financial Statements.

Long-Term Debt

As of June 30, 2021, the City of Irwindale's outstanding balance on the 2013 Lease Revenue Refunding Bonds is \$0.

City of Irwindale
Outstanding Debt as of June 30, 2021 and 2020
(in Thousands)

	<u>2021</u>	<u>2020</u>
2013 Lease Revenue Bonds	\$ -	\$ 573
Totals	<u>\$ -</u>	<u>\$ 573</u>

There is no total outstanding debt service payments needed for the 2013 Lease Revenue Bonds as it has been paid in full as of April 2021. Additional detail on the City's long-term debt can be found in Note 6 of the Notes to the Financial Statements.

FACTORS EFFECTING NEXT YEAR'S BUDGET

At the time the FY 2021-2022 Budget was prepared, there was much uncertainty regarding the severity and duration of the COVID-19 Pandemic's fiscal impact to local governments. Therefore, the revenue projections for FY 2021-22 reflect anticipated reductions of approximately 20-30% in some of the City's major tax revenue sources. The Adopted Budget includes projected operating General Fund revenues of \$21.4 million. The FY 2021-2022 revenue budget also includes \$6.3 million in building and \$4.3 million in plan check related revenue resulting from several very large developments in the City. This revenue is considered "one-time" revenue, and therefore not included as part of the City's regular operating revenue budget.

The Fiscal Year 2021-2022 Adopted Budget also includes an operating General Fund expenditure budget of \$20.7 million, which reflects a decrease of approximately \$1.8 million from the FY 2020-2021 adopted operating expenditure budget of \$22.5 million. This decrease is primarily attributed to budget reductions made for capital/one-time items from the prior year. The expenditure budget does include some increases that are required and unavoidable, such as increases in employer pension rates, health coverage premiums, and liability insurance premiums.

The rising rate of pension costs and Unfunded Actuarial Liability (UAL) balances is one of the most concerning challenges facing all cities throughout California. Over the past several years these pension liabilities have increased exponentially due to CalPERS' reduction of the discount rate and changes in assumptions in their actuarial valuations. Both the extremely high UAL balances and annual pension rate increases were projected to create severe challenges for the City's financial future. Therefore, on June 27, 2018 the City Council approved a CalPERS Unfunded Actuarial Liability 3-Year Pay Down Plan. This pay down plan consisted of making three annual payments of \$7 million each to pay down the City's UAL over three years. The first of the three \$7 million payments was made in FY 2017-18, the second payment was made in FY 2018-19, and the third payment was made in FY 2019-20. The FY 2020-2021 & 2021-2022 budget no longer includes a large lump sum payment for the CalPERS UAL, however it does now include the regularly scheduled payments that are amortized and billed by CalPERS annually.

The Statement of Net Position included in this financial report lists the City's current pension liability at \$12.3 million. This amount consists of both the CalPERS liability of \$6.6 million and the PARS Retirement Enhancement Program liability of \$5.7 million. The \$12.3 million pension liability marks a \$0.5 million reduction from the prior year's pension liability. Additional information on the City Employees Retirement Plan and Retirement Enhancement Plan can be found in Notes 8 and 9 of the Notes to the Financial Statements.

In compliance with GASB 75, the Statement of Net Position also lists the City's current Other Post Employment Benefits (OPEB) liability at \$12 million. The City has established a qualified OPEB Trust with the California Employer's Retiree Benefit Trust Fund (CERBT) to fund future retiree medical benefits. Additional information on the City's OPEB benefits can be found in Note 10 of the Notes to the Financial Statements.

The City of Irwindale is fortunate to have consistently maintained healthy General Fund Balance reserves, which currently include assigned fund balances totaling \$29 million as of June 30, 2021. Per the City's adopted Fund Balance Policy, an Economic Contingency Reserve is required to be maintained at \$5 million, and the remaining \$24 reserves are assigned for other functions, including pension and post-retirement benefits, compensated absences, continuing appropriations and capital and facility improvements.

The City's strong General Fund reserves provide the City Council and City Staff the time and opportunity to work strategically to address any current and future financial challenges. This was especially true in FY 2020-2021 that saw the COVID-19 Pandemic spread globally, leaving many cities struggling financially to implement measures to address the pandemic, and keep residents and employees safe wherever possible, while still providing essential services. In FY 2021-2022, the City plans to continue providing essential services and follow all safety and shelter in place protocols ordered by state and county officials.

In FY 2021-2022 Budget included large one-time increases in projected revenue; and one-time expenditures. The City was still able to adopt a balanced budget made possible with the significant one-time building related revenues projected to be realized in FY 2021-2022. Going forward, the City will continue to focus on cost reduction measures and revenue enhancement strategies wherever possible to offset future budget challenges. The City is looking at all options to generate more General Fund revenue, including future economic development projects. As a note, the voters of the City passed a new .75% local Transactions and Use Tax on November 5, 2019. FY 2020-2021 will mark the first full fiscal year with this additional revenue source for the City, which is projected to generate approximately \$1.6 million in additional General Fund revenue.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, you may contact the City's Finance Department at (626) 430-2200 located at Irwindale City Hall, 5050 North Irwindale Avenue, Irwindale, California, 91706.

CITY OF IRWINDALE

STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Activities
Assets:	
Cash and investments	\$ 85,014,116
Receivables:	
Accounts	628,489
Taxes	4,784,597
Notes and loans	13,427,948
Accrued interest	92,397
Deferred loans	493,469
Prepaid costs	51,202
Land held for resale	15,568,641
Restricted assets:	
Cash and investments	25,000
Capital assets not being depreciated	10,983,212
Capital assets, net of depreciation	48,040,188
Total Assets	179,109,259
Deferred Outflows of Resources:	
Deferred pension related items	9,328,489
Deferred OPEB related items	2,550,889
Total Deferred Outflows of Resources	11,879,378
Liabilities:	
Accounts payable	2,465,346
Accrued liabilities	630,360
Unearned revenue	2,844,007
Deposits payable	9,804,954
Noncurrent liabilities:	
Due within one year	
Compensated absences	680,168
Due in more than one year	
Compensated absences	995,666
Net pension liability	5,557,274
Net OPEB liability	12,360,857
Total Liabilities	35,338,632
Deferred Inflows of Resources:	
Deferred pension related items	7,861,840
Deferred OPEB related items	175,900
Total Deferred Inflows of Resources	8,037,740
Net Position:	
Net investment in capital assets	59,023,400
Restricted for:	
Housing activities	21,670,354
Public safety	245,116
Parks and recreation	21,724
Public works	5,474,608
Capital projects	21,349,401
Unrestricted	39,827,662
Total Net Position	\$ 147,612,265

See Notes to Financial Statements.

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CITY OF IRWINDALE

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

Functions/Programs	Program Revenues				Net (Expenses)
					Revenues and Changes in
					Net Position
					Primary Government
	Expenses	Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Governmental Activities
Primary Government:					
Governmental Activities:					
General government	\$ 10,317,742	\$ 387,006	\$ 151,603	\$ -	\$ (9,779,133)
Public safety	8,814,208	369,519	194,148	-	(8,250,541)
Parks and recreation	2,462,513	15,921	61,674	-	(2,384,918)
Public works	8,203,369	4,956,452	647,427	1,581,613	(1,017,877)
Interest on long-term debt	57,268	-	-	-	(57,268)
Total Governmental Activities	29,855,100	5,728,898	1,054,852	1,581,613	(21,489,737)
Total Primary Government	\$ 29,855,100	\$ 5,728,898	\$ 1,054,852	\$ 1,581,613	(21,489,737)
General Revenues:					
Taxes:					
Property taxes, levied for general purpose					2,492,984
Mining/processing taxes					7,303,874
Sales taxes					8,501,430
Franchise taxes					1,386,036
Business licenses taxes					1,419,423
Utility users tax					3,229,073
Other taxes					573,085
Motor vehicle in lieu - unrestricted					159,937
Use of money and property					729,032
Other					474,094
Total General Revenues					26,268,968
Special Item:					
Special item					8,952,218
Total Special Item					8,952,218
Change in Net Position					13,731,449
Net Position at Beginning of Year, as Originally Reported					133,724,282
Restatement of Net Position					156,534
Net Position at Beginning of Year					133,880,816
Net Position at End of Year					\$ 147,612,265

See Notes to Financial Statements.

CITY OF IRWINDALE

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds			Capital Projects Funds
	General	Housing Authority	Mining Impact Fund	Capital Projects
Assets:				
Pooled cash and investments	\$ 44,680,125	\$ 11,825,282	\$ 15,032,339	\$ 6,324,510
Receivables:				
Accounts	317,695	-	14,652	45,111
Taxes	3,475,466	-	1,304,287	-
Notes and loans	8,740	13,419,208	-	-
Accrued interest	48,948	12,247	19,619	2,492
Deferred loans	-	493,469	-	-
Prepaid costs	50,899	-	303	-
Due from other funds	63,999	-	-	-
Advances to other funds	-	-	-	-
Land held for resale	6,118,641	9,450,000	-	-
Restricted assets:				
Cash and investments	25,000	-	-	-
Total Assets	\$ 54,789,513	\$ 35,200,206	\$ 16,371,200	\$ 6,372,113
Liabilities, Deferred Inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 1,238,485	\$ 68,255	\$ 161,821	\$ 967,070
Accrued liabilities	540,637	-	81,338	-
Unearned revenues	1,618,910	-	1,145,036	80,061
Deposits payable	3,788,199	-	792,956	5,223,799
Due to other funds	-	-	-	-
Advances from other funds	5,530,000	-	-	-
Total Liabilities	12,716,231	68,255	2,181,151	6,270,930
Deferred Inflows of Resources:				
Unavailable revenues	192,745	13,461,597	-	45,111
Total Deferred Inflows of Resources	192,745	13,461,597	-	45,111
Fund Balances:				
Nonspendable:				
Prepaid costs	50,889	-	-	-
Land held for resale	6,118,641	-	-	-
Notes and loans	8,740	-	-	-
Restricted for:				
Housing activities	-	21,670,354	-	-
Public safety - police activities	-	-	-	-
Parks and recreation	-	-	-	-
Public works	-	-	14,190,049	-
Capital Projects	-	-	-	56,072
Assigned to:				
Capital/Facility improvements	6,900,000	-	-	-
Continuing appropriations	181,794	-	-	-
Compensated absences liability	1,340,667	-	-	-
Post Retirement Benefits	15,591,300	-	-	-
Economic contingency	5,078,403	-	-	-
Unassigned	6,610,103	-	-	-
Total Fund Balances	41,880,537	21,670,354	14,190,049	56,072
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 54,789,513	\$ 35,200,206	\$ 16,371,200	\$ 6,372,113

CITY OF IRWINDALE

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	Other Governmental Funds	Total Governmental Funds
Assets:		
Pooled cash and investments	\$ 7,151,860	\$ 85,014,116
Receivables:		
Accounts	251,031	628,489
Taxes	4,844	4,784,597
Notes and loans	-	13,427,948
Accrued interest	9,091	92,397
Deferred loans	-	493,469
Prepaid costs	-	51,202
Due from other funds	-	63,999
Advances to other funds	5,530,000	5,530,000
Land held for resale	-	15,568,641
Restricted assets:		
Cash and investments	-	25,000
Total Assets	\$ 12,946,826	\$ 125,679,858
Liabilities, Deferred Inflows of Resources, and Fund Balances:		
Liabilities:		
Accounts payable	\$ 29,715	\$ 2,465,346
Accrued liabilities	8,385	630,360
Unearned revenues	-	2,844,007
Deposits payable	-	9,804,954
Due to other funds	63,999	63,999
Advances from other funds	-	5,530,000
Total Liabilities	102,099	21,338,666
Deferred Inflows of Resources:		
Unavailable revenues	80,163	13,779,616
Total Deferred Inflows of Resources	80,163	13,779,616
Fund Balances:		
Nonspendable:		
Prepaid costs	-	50,889
Land held for resale	-	6,118,641
Notes and loans	-	8,740
Restricted for:		
Housing activities	-	21,670,354
Public safety - police activities	245,116	245,116
Parks and recreation	21,724	21,724
Public works	12,577,888	26,767,937
Capital Projects	-	56,072
Assigned to:		
Capital/Facility improvements	-	6,900,000
Continuing appropriations	-	181,794
Compensated absences liability	-	1,340,667
Post Retirement Benefits	-	15,591,300
Economic contingency	-	5,078,403
Unassigned	(80,164)	6,529,939
Total Fund Balances	12,764,564	90,561,576
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 12,946,826	\$ 125,679,858

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CITY OF IRWINDALE

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021**

Fund balances of governmental funds		\$ 90,561,576
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets net of depreciation have not been included as financial resources in governmental fund activity.		
Capital Assets	\$ 98,201,734	
Accumulated Depreciation	<u>(39,178,334)</u>	59,023,400
Deferred outflows of resources relate to:		
PERS Contributions made after the measurement date	1,638,848	
PERS Difference due to expected and actual experiences	237,529	
PERS Net difference between projected and actual earnings on plan investments	80,710	
PERS Difference in actual to prop share contribution	6,511,683	
PARS net difference between projected and actual earnings	859,719	
OPEB Contributions made after the measurement date	816,052	
OPEB Experience Gains/Losses	1,568,984	
OPEB Investment Gains/Losses	<u>165,853</u>	11,879,378
Long-term debt and compensated absences that have not been included in the governmental fund activity:		
Compensated Absences	<u>(1,675,834)</u>	(1,675,834)
Governmental funds report all pension contributions as expenditures, however, in the statement of net position, the excess of the plan proportionate share of the total pension liability over the proportionate share of the plan fiduciary net position is reported as a net pension liability.		
California Public Employees' Retirement Plan (PERS)	(3,373,779)	
PARS net pension liability	<u>(2,183,495)</u>	(5,557,274)
Governmental funds report all OPEB contributions as expenditures, however, in the statement of net position, the excess of the total OPEB liability over the plan fiduciary net position is reported as a net OPEB liability.		(12,360,857)
Deferred inflows of resources relate to:		
PERS Changes in assumptions	(14,759)	
PERS Adjustment due to differences in proportions	(6,663,537)	
PARS Changes of assumptions	(193,069)	
PARS Net differences between projected and actual earnings	(990,475)	
OPEB Differences between projected and actual return on assets	<u>(175,900)</u>	(8,037,740)
Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity.		<u>13,779,616</u>
Net Position of Governmental Activities		<u>\$ 147,612,265</u>

See Notes to Financial Statements.

CITY OF IRWINDALE

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue Funds			Capital Projects Funds
	General	Housing Authority	Mining Impact Fund	Capital Projects
Revenues:				
Taxes	\$ 20,581,042	\$ -	\$ 4,015,467	\$ -
Licenses and permits	2,725,917	-	-	-
Intergovernmental	134,762	-	-	-
Charges for services	2,142,294	-	-	-
Use of money and property	351,631	330,171	29,681	3,770
Fines and forfeitures	137,662	-	-	-
Contributions	61,674	-	-	-
Miscellaneous	1,829,494	-	1,052	98,192
Total Revenues	27,964,476	330,171	4,046,200	101,962
Expenditures:				
Current:				
General government	6,675,929	560,705	1,850,723	40,000
Public safety	6,788,563	-	-	-
Parks and recreation	1,715,357	-	-	-
Public works	4,380,496	-	1,625,530	-
Capital outlay	89,521	-	117,593	3,118,668
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	50,186	-	-	-
Total Expenditures	19,700,052	560,705	3,593,846	3,158,668
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,264,424	(230,534)	452,354	(3,056,706)
Other Financing Sources (Uses):				
Transfers in	1,450,251	9,450,000	-	3,005,322
Transfers out	(12,396,157)	-	(624,623)	-
Total Other Financing Sources (Uses)	(10,945,906)	9,450,000	(624,623)	3,005,322
Special Item:				
Loss on sale of property	9,308,000	(355,782)	-	-
Net Change in Fund Balances	6,626,518	8,863,684	(172,269)	(51,384)
Fund Balances, Beginning of Year, as previously reported	35,097,485	12,806,670	14,362,318	107,456
Restatements	156,534	-	-	-
Fund Balances, Beginning of Year, as restated	35,254,019	12,806,670	14,362,318	107,456
Fund Balances, End of Year	\$ 41,880,537	\$ 21,670,354	\$ 14,190,049	\$ 56,072

CITY OF IRWINDALE

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Other Governmental Funds	Total Governmental Funds
Revenues:		
Taxes	\$ 294,187	\$ 24,890,696
Licenses and permits	-	2,725,917
Intergovernmental	863,300	998,062
Charges for services	307,132	2,449,426
Use of money and property	13,779	729,032
Fines and forfeitures	-	137,662
Contributions	-	61,674
Miscellaneous	1,516,502	3,465,782
Total Revenues	2,994,900	35,458,251
Expenditures:		
Current:		
General government	7,364	9,134,721
Public safety	208,308	6,996,871
Parks and recreation	257,998	1,973,355
Public works	400,182	6,406,208
Capital outlay	188,434	3,514,216
Debt service:		
Principal retirement	540,000	540,000
Interest and fiscal charges	21,600	71,786
Total Expenditures	1,623,886	28,637,157
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,371,014	6,821,094
Other Financing Sources (Uses):		
Transfers in	693,280	14,598,853
Transfers out	(1,557,531)	(14,598,853)
Total Other Financing Sources (Uses)	(864,251)	-
Special Item:		
Loss on sale of property	-	8,952,218
Net Change in Fund Balances	506,763	15,773,312
Fund Balances, Beginning of Year, as previously reported	12,257,801	74,631,730
Restatements	-	156,534
Fund Balances, Beginning of Year, as restated	12,257,801	74,788,264
Fund Balances, End of Year	\$ 12,764,564	\$ 90,561,576

CITY OF IRWINDALE

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

Net change in fund balances - total governmental funds \$ 15,773,312

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlay	\$ 3,914,689	
Depreciation	<u>(2,265,366)</u>	1,649,323

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Capital lease repayment		
2013 Lease Revenue Refunding Bonds	540,000	
2013 Lease Revenue Refunding Bonds Deferred Charge amortization	<u>(23,689)</u>	
2013 Lease Revenue Refunding Bonds Premium amortization	<u>32,896</u>	549,207

Accrued interest for long-term liabilities. This is the net change in accrued interest for the current period. 5,311

Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (159,163)

Governmental funds report all contributions in relation to the actuarially determined contribution for OPEB as expenditures, however in the statement of activities only the annual OPEB cost is an expense. (608,545)

Pension obligation expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

California Public Employees' Retirement Plan (PERS)	(2,901,555)	
PARS Retirement Enhancement Plan	<u>247,479</u>	(2,654,076)

Revenues reported as unavailable revenue in the governmental funds and recognized in the statement of activities. These are included in the intergovernmental revenues in the governmental fund activity. (823,920)

Change in Net Position of Governmental Activities \$ 13,731,449

CITY OF IRWINDALE

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	Custodial Funds	Private- Purpose Trust Fund Successor Agency of the Former ICRA
Assets:		
Pooled cash and investments	\$ 118,483	\$ 21,464,005
Accrued interest	160	19,743
Land held for resale	-	5,289,643
Restricted assets:		
Cash and investments with fiscal agents	-	3,454,187
Total Assets	118,643	30,227,578
Deferred Outflows of Resources:		
Deferred charge on refunding		327,821
Total Deferred Outflows of Resources		327,821
Liabilities:		
Accounts payable	3,698	15,249
Accrued interest	-	779,766
Long-term liabilities:		
Due in one year	-	5,995,000
Due in more than one year	-	33,441,133
Total Liabilities	3,698	40,231,148
Net Position:		
Held in trust for other purposes	114,945	(9,675,749)
Total Net Position	\$ 114,945	\$ (9,675,749)

CITY OF IRWINDALE

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 YEAR ENDED JUNE 30, 2021

		Private- Purpose Trust Fund
	Custodial Funds	Successor Agency of the Former ICRA
Additions:		
Taxes	\$ 155,079	\$ 8,076,758
Interest and change in fair value of investments	412	41,439
Miscellaneous	-	11,661
Total Additions	155,491	8,129,858
Deductions:		
Administrative expenses	326,171	249,252
Contractual services	-	40,432
Interest expense	19,250	2,088,649
Total Deductions	1,115,421	2,378,333
Changes in Net Position	(959,930)	5,751,525
Net Position - Beginning of the Year	-	(15,427,274)
Restatement of Net Position	1,074,875	-
Net Position - End of the Year	\$ 114,945	\$ (9,675,749)

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

I. SIGNIFICANT ACCOUNTING POLICIES

Note 1: Organization and Summary of Significant Accounting Policies

a. Description of the Reporting Entity

The City of Irwindale, the primary government, was incorporated on August 7, 1957, under the laws of the State of California and enjoys all the rights and privileges applicable to a Charter City. It is governed by an elected five-member board. As required by accounting principles generally accepted in the United States of America, these financial statements present the City of Irwindale (the City) and its component units, entities for which the City is considered financially accountable.

The inclusion of an organization within the scope of the reporting entity of the City of Irwindale is based on the provisions of GASB Statement No. 14 (as amended by GASB Statements No. 39, 61 and 80). The blended component units discussed below, although legally separate entities, are in substance part of the government operation and so data from these component units has been combined herein. The following criteria were used in the determination of the blended component units:

1. The members of the City Council also act as the governing body of the Irwindale Public Financing Authority, the Irwindale Housing Authority, and the Irwindale Reclamation Authority.
2. The Public Financing Authority, the Housing Authority and the Reclamation Authority are managed by employees of the City. A portion of the City's personnel costs is allocated to these component units each year.
3. The City, the Public Financing Authority, the Housing Authority and the Reclamation Authority are financially interdependent. They provide financial benefit/burden to the City.

Blended Component Units

The Irwindale Public Financing Authority was established on October 29, 1990, pursuant to the State of California Joint Exercise of Powers Act. Its purpose is to acquire, construct, modify and rehabilitate facilities; undertake a program of local agency bond pooled financing and lending; and make more efficient use of the common powers of the City of Irwindale and the former Irwindale Community Redevelopment Agency.

The Irwindale Housing Authority was established on August 27, 1987, by a joint exercise of powers agreement between the City and the former Community Redevelopment Agency. Under the bond law, the Authority has the power to issue bonds and loan the proceeds to any local agency.

The Irwindale Reclamation Authority was established on August 17, 2004, under a Joint Powers Agreement between the City of Irwindale and the former Irwindale Redevelopment Agency (Successor Agency). The Authority is organized to receive and reassign the operating rights from each of the mining companies under SMARA for certain quarries located in the City of Irwindale for the purpose of complying with the California Surface Mining and Reclamation Act of 1975 (SMARA) and implementing State Mining and Geology Board Reclamation Regulations (SMGB Regulations). On September 12, 2018, the City Council, Reclamation Authority Board, Successor Agency and the Industrial Development Authority approved the assignment of interest of the Successor Agency in the Irwindale Reclamation Authority to the Industrial Development Authority.

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

Separate financial statements have not been prepared for the Irwindale Public Financing Authority, the Irwindale Housing Authority and the Irwindale Reclamation Authority.

The Industrial Development Authority was established on November 30, 1982, pursuant to the State law under Government Code sections 91500 et seq. Its purpose is to provide businesses with an alternative method of financing in acquiring, constructing, or rehabilitating facilities, including, but not limited to, equipment and furnishings. It further has the power to issue revenue bonds.

The Irwindale Joint Powers Authority was established on April 24, 2013, pursuant to Article 1 of Chapter 5, Division 7, Title 1 of the Government Code of the State of California. Its purpose is to provide an entity which can provide assistance to the Irwindale Housing Authority and the City of Irwindale in their respective financing undertakings and to provide assistance in the financing of public capital improvements to be owned by either member. During the year under audit, there was no activity.

The Irwindale Community Foundation (the Foundation) is a nonprofit Foundation whose purpose is to provide assistance to fund recreation, Senior Center, library, and park improvement programs for the City of Irwindale (the City). The Foundation is exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code (IRC) and applicable state statutes.

b. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities are normally supported by taxes and intergovernmental revenues. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

c. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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 when requirements are met.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The City's fiduciary funds consist of custodial funds and a private purpose trust fund. Custodial funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Private purpose trust funds are accounted for using the "*economic resources*" measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

- The General Fund accounts for all unrestricted resources except those required to be accounted for in another fund.
- The Housing Authority Fund accounts for the transactions of the Irwindale Housing Authority which was established for the development of low and moderate income housing in the City. The fund reports restricted resources and assets transferred from the former Irwindale Community Redevelopment Agency Low and Moderate Income Housing Fund after the passage of AB 1X 26. Revenues include bond proceeds held by the Irwindale Successor Agency that will be transferred for use into this fund for affordable housing activities.
- The Mining Impact Fund accounts for the excavation and processing taxes received from the various mining companies in the City.
- The Capital Projects Fund – This fund accounts for all of the City's capital projects, encompassing all projects for new or improvements to City buildings, parks, streets, storm drains, and mining pits. Funding for these projects will be transferred from approved appropriations in the General Fund, Mining Impact Fund, special revenue funds, grants, or project contributions.

Additionally, the City reports the following fund types:

- Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

- Custodial Funds are used to account for funds held for the benefit of parties outside the government. The resources in these custodial funds are not used to support any City programs. Custodial funds for the City consists of the Community Facilities District (CFD#1), the Live Oak Sewer Assessment District, the Street Light Assessment District, and the Sewer Maintenance Assessment District Fund.
- Private-purpose trust funds are used to account for the assets and liabilities of the former redevelopment agency and the allocated revenue to pay estimated installment payments of enforceable obligations until the obligations of the former redevelopment agency are paid in full and assets have been liquidated.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. Certain indirect costs are included in the program expense reported for individual functions and activities.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

d. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

1. Cash and Investments

Investments are reported at fair value, which is the quoted market price at June 30, 2021. The City's policy is generally to hold investments until maturity or until fair values equal or exceed cost. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Property tax revenue is recognized on the basis of NCGA Interpretation No. 3 (adopted by GASB); that is, in the fiscal year for which the taxes have been levied providing they become available. Available means then due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter (not to exceed 60 days) to be used to pay liabilities of the current period. The County of Los Angeles collects property taxes for the City. Tax liens attach annually as of 12:01 A.M. on the first day in January preceding the fiscal year for which the taxes are levied. The tax levy covers the fiscal period

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

July 1 to June 30. All secured personal property taxes and one-half of the taxes on real property are due November 1; the second installment is due February 1. All taxes are delinquent, if unpaid, on December 10 and April 10, respectively. Unsecured personal property taxes become due on the first of January each year and are delinquent on August 31.

3. Inventories, Prepaid Items and Land Held for Resale

Governmental funds use the purchases method to account for their inventories of materials and supplies. Under the purchase method, inventories are reported as expenditure when purchased rather than capitalized as an asset. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items using the purchases method in both government-wide and fund financial statements.

Land purchased for resale is capitalized as inventory at acquisition costs or net realizable value if lower.

4. Capital Assets

Capital assets, which include property, plant, equipment, infrastructure assets (e.g. roads, bridges, sidewalks and similar items) and intangible assets, are reported in the governmental activities' column in the government-wide financial statements. Capital assets other than infrastructure assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of three years. Infrastructure assets have a capitalization threshold of \$100,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items and capital assets received in a service concession arrangement are recorded at acquisition value at the date of donation.

In accordance with GASB Statement No. 34, the City has reported its general infrastructure assets acquired after June 30, 1980, which include pavement, sidewalk, curb and gutter, streetlights, storm drains, bridges and traffic signals.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	25 - 100
Buildings	50
Furniture, Fixtures and Equipment	3 - 10

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Organization and Summary of Significant Accounting Policies (Continued)
5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has two items that qualify for reporting in this category. One is deferred charge on refunding reported in the Government-Wide Statement of Net Position and the Statement of Fiduciary Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other items are deferred pension related items and deferred OPEB related items reported on the Government-wide Statement of Net Position.

In addition to liabilities, the statement of financial position and governmental fund balance sheet report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items to report in this category. One arises only under a modified accrual basis of accounting, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from various sources such as, grant revenue, taxes and other special revenues. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second item related to deferred inflows related to the pensions reported in the Government-wide Statement of Net Position.

Gains and losses related to changes in total pension or OPEB liability and their related fiduciary net position are recognized in pension or OPEB expense, respectively, systematically over time. Amounts are first recognized in pension or OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pension or OPEB and are to be recognized in future pension and OPEB expense, respectively.

The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earning on pension or OPEB plan investments	5 years	All plans
All other amounts are amortized over the expected average remaining service lifetime (EARSL) of the respective plan. As of June 30, 2020, EARLS were:	0 years	OPEB plan
	3.8 years	Pension Misc. – Cost Sharing Plan
	3.8 years	Pension Safety – Cost Sharing Plan
	5.0 years	Retirement Enhancement Plan

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

6. Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

7. Fund Balance Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Compensated Absences

Vacation pay is payable to employees at the time a vacation is taken or upon termination of employment, upon completion of six months of service. Sick leave is payable when an employee is unable to work because of illness. Upon termination, sick leave accrued will be paid based on the following:

- 75% reimbursement from one day up to 60 days;
- 50% reimbursement from 60 days up to 100 days; and
- 25% reimbursement for any amount of days over 100.

9. Claims and Judgments

Only the short-term liability, if any, is reflected as a current liability in the applicable governmental fund. The short-term liability, which will be liquidated with expendable available financial resources, is the amount of settlement reached, but unpaid, related to claims and judgments entered. As of June 30, 2021, there were no material long-term claims and judgments against the City and no liability was reported.

10. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

11. Pensions

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For the pension plan administered under the California Public Employee's Retirement System (CalPERS), the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

For the pension plan administered under the PARS Retirement Enhancement Plan (PARS), the following timeframes are used:

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

12. Other Post-Employment Benefits (OPEB) Liability

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan), the assets of which are held by the California Employers' Retiree Benefit Trust Program (CERBT), and additions to/deductions from the OPEB Plan's fiduciary net position have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

13. Fund Equity

In the fund financial statements, government funds report the following fund balance classification:

Non-spendable include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted include amounts that are constrained on the use of resources by either (a) external creditors, grantors, contributors, or laws of regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

Committed include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest authority, City Council. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is by resolution.

Assigned include amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. The City Manager is authorized to assign amounts to a specific purpose, which was established by the governing body in a resolution. City Council adopted Resolution 2011-33-2519 on June 22, 2011, to establish a general fund economic contingency reserve at a minimum of \$5,000,000.

Unassigned include the residual amounts that have not been restricted, committed, or assigned to specific purposes.

The accounting policies of the City considers restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts. The General Fund is the only fund that has a positive unassigned balance.

14. Functional Classifications

Expenditures of the Governmental Funds are classified by function. Functional classifications are defined as follows:

- General Government includes legislative activities which have a primary objective of providing legal and policy guidelines for the City. Also included in this classification are those activities which provide management or support services across more than one functional area.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Organization and Summary of Significant Accounting Policies (Continued)

- Public Safety includes those activities which involve the protection of people and property.
- Public Works includes those activities which involve the maintenance and improvement of City streets, roads and park development and maintenance.
- Parks and Recreation includes those activities, which involve the parks and recreation system.
- Capital Outlay includes those activities which involve the acquisition of capital assets.
- Debt Service includes those activities that account for the payment of long-term debt principal, interest and fiscal charges.

II. STEWARDSHIP

Note 2: Stewardship, Compliance and Accountability

a. Deficit Fund Balances or Net Position

At June 30, 2021, the State Grants Fund had a deficit fund balance of \$80,164 and the Successor Agency of the Former ICRA had a deficit net position of \$9,675,749.

The Development Impact Fees and Irwindale Community Foundation Funds did not adopt a budget for fiscal year 2020-21 and therefore budgetary comparison is not presented.

III. DETAILED NOTES ON ALL FUNDS

Note 3: Cash and Investments

As of June 30, 2021, cash and investments were reported in the accompanying financial statements as follows:

Governmental activities	
Cash and investments	\$ 85,014,116
Restricted	25,000
Fiduciary funds	
Cash and investments	21,582,488
Restricted	3,454,187
Total Cash and Investments	<u>\$ 110,075,791</u>
 Demand Deposits	 \$ 3,877,863
Investments	<u>106,197,928</u>
Total Cash and Investments	<u>\$ 110,075,791</u>

The City of Irwindale maintains a cash and investment pool that is available for use for all funds. Each fund type's position in the pool is reported on the combined balance sheet as cash and investments. The City has adopted an investment policy, which authorizes it to invest in various investments.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 3: Cash and Investments (Continued)

Deposits

As of June 30, 2021, the carrying amount of the City's deposits was \$3,877,863 and the bank balance was \$3,622,783. The \$255,080 difference represents outstanding checks and other reconciling items.

The California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of a City's deposits. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits which are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California Agents of Depository are considered to be held for, and in the name of, the local governmental agency.

Investments

Under provision of the City's investment policy, and in accordance with the California Government Code, the following investments are authorized:

- Bonds issued by the City
- United States Treasury Bills, Notes & Bonds
- Registered state warrants or treasury notes or bonds issued by the State of California
- Bonds, notes, warrants or other evidence of debt issued by a local agency within the State of California, including pooled investment accounts sponsored by the State of California, County Treasurers, other local agencies or Joint Powers Agencies
- Obligations issued by Agencies or Instrumentality of the US Government
- Bankers Acceptances
- Negotiable Certificates of Deposit which are fully insured by the Federal Deposit Insurance Corporation (FDIC)
- Repurchase/Reverse Repurchase Agreements
- Medium Term Notes
- Corporate Bonds which are fully insured by the Federal Deposit Insurance Corporation (FDIC)
- Money market mutual funds
- Funds held under the terms of a Trust Indenture or other contract or agreement
- Collateralized bank deposits with a perfected security interest

Investments Authorized by Debt Agreements

The above investments do not address investments of debt proceeds held by a bond trustee. Investments of debt proceeds held by a bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 3: Cash and Investments (Continued)

Investments in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The State Treasurer's Office audits the fund annually. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawals is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. LAIF does not impose limits or restrictions on participant withdrawals, and the entire balance of the City's investment in the portfolio is available for withdrawal at any time. LAIF is not registered with the Securities and Exchange Commission and is not rated. Deposits and withdrawals in LAIF are made on the basis of \$1 and not fair value. Accordingly, the City's investment in this pool is measured on uncategorized inputs not defined as Level 1, 2, or 3.

GASB Statement No. 31

The City adopted GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, as of July 1, 1997. GASB Statement No. 31 establishes fair value standards for investments in participating interest earning investment contracts, external investment pools, equity securities, option contracts, stock warrants and stock rights that have readily determinable fair values. Accordingly, the City reports its investments at fair value in the balance sheet. All investment income, including changes in the fair value of investments, is recognized as revenue in the operating statement.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's investment policy limits investments in medium-term notes (MTN's) to those rated "AA" or higher by Standard and Poor's (S&P) or by Moody's. As of June 30, 2021, the City's investments in Federal Agency investments were rated "AAA" by Moody's and S&P. All securities were investment grade and legal under State law. Investments in U.S. treasuries are not considered to have credit risk and, therefore, their credit quality is not disclosed. As of June 30, 2021, the City's investments in external investment pools and money market mutual funds are unrated.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

As of June 30, 2021, none of the City's deposits or investments was exposed to custodial credit risk.

CITY OF IRWINDALE

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Note 3: Cash and Investments (Continued)

Concentration of Credit Risk

The City's investment policy imposes restrictions for certain types of investments with any one issuer for the following types of investments: Medium Term Notes (30%), Medium Term of any one corporation (15%), Banker's Acceptances (20%), and Bank's acceptance of any one commercial bank (10%). With respect to concentration of credit risk, as of June 30, 2021, the Agency is in compliance with its investment policy. In accordance with GASB Statement No. 40 a separate disclosure is needed if the City has invested more than 5% of its total investments in any one issuer. As of June 30, 2021, the City has invested \$17,977,870 (17%) in Federal Home Loan Mortgage Corp.

Investments guaranteed by the U.S. government and investments in mutual funds and external investment pools are excluded from this requirement.

Interest Rate Risk

The City's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The City's investment policy states that at least two-thirds of the City's portfolio shall mature in three years or less. The only exception to these maturity limits shall be the investment of the gross proceeds of tax-exempt bonds. The City has elected to use the segmented time distribution method of disclosure for its interest rate risk.

As of June 30, 2021, the City had the following investments and original maturities:

	Investment Maturities				Fair Value
	Less 6 Months	6 Months to 1 Year	1 to 3 Years	3 to 5 Years	
Investments:					
Local Agency Investment					
Fund (LAIF)	\$ 83,035,512	\$ -	\$ -	\$ -	\$ 83,035,512
Certificates of Deposit	727,085	978,274	-	-	1,705,359
Federal Agency Securities	-	-	4,981,650	12,996,220	17,977,870
Restricted Cash and Investments:					
CJPIA TPA Trust	25,000	-	-	-	25,000
Investments with fiscal agents:					
Money Market Mutual Fund	3,454,187	-	-	-	3,454,187
	<u>\$ 87,241,784</u>	<u>\$ 978,274</u>	<u>\$ 4,981,650</u>	<u>\$ 12,996,220</u>	<u>\$ 106,197,928</u>

CITY OF IRWINDALE

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Note 3: Cash and Investments (Continued)

Fair Value Measurement and Application

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are quoted prices for similar assets in active markets; Level 3 inputs are significant unobservable inputs. Methods utilized by the City to determine fair market value include: matrix pricing, market corroborated pricing, and other inputs such as yield curves and indices. The City has the following recurring fair value measurements as of June 30, 2021:

Investment Type	Totals	Investments not Measured at Fair Value	Level		
			1	2	Uncategorized
Certificates of deposit	1,705,359	\$ 1,705,359	\$ -	\$ -	\$ -
Federal Government Agency	17,977,870	-	-	17,977,870	-
Local Agency Investment Fund (LAIF)	83,035,512	-	-	-	83,035,512
CJPIA TPA Trust	25,000	25,000	-	-	-
Investments with Fiscal Agent:					
Money Market Funds	3,454,187	-	-	3,454,187	-
Total Investments	<u>\$ 106,197,928</u>	<u>\$ 1,730,359</u>	<u>\$ -</u>	<u>\$ 21,432,057</u>	<u>\$ 83,035,512</u>

Note 4: Interfund Receivable, Payable and Transfer

The composition of interfund balances as of June 30, 2021, is as follows:

a. Due To/From Other Funds

Due To Other Funds	Due From Other Funds	
	General Fund	
Nonmajor governmental funds	\$	63,999
	<u>\$</u>	<u>63,999</u>

The above amounts resulted from temporary reclassifications made at June 30, 2021, to cover cash shortfalls.

b. Advances To/From Other Funds

On January 9, 2013, the City of Irwindale entered into an agreement with the Irwindale Housing Authority ("Authority") to purchase property known as the Olive Pit for a total of \$4,134,000. As a result, a promissory note between the City and the Housing Authority was issued in the amount of \$4,134,000 with principal payments due every April 9th over ten years in equal annual installments of \$413,400. Interest is accrued at 3% of the annual payment if the payment is not made. The outstanding balance as of June 30, 2021, was \$0.

In fiscal year 2018-2019, the Reclamation Fund advanced \$5,530,000 to the General Fund for the payment of the CalPERS Unfunded Accrued Liability. The outstanding balance as of June 30, 2021, was \$5,530,000.

CITY OF IRWINDALE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 4: Interfund Receivable, Payable and Transfer (Continued)

c. Interfund Transfers

Transfers In	Transfers Out			Total
	General Fund	Mining Impact Fund	Nonmajor Governmental Funds	
General Fund	\$ -	\$ -	\$ 1,450,251	\$ 1,450,251
Capital Projects	2,384,557	513,485	107,280	3,005,322
Housing Authority	9,450,000	-	-	9,450,000
Nonmajor Governmental Funds	582,142	111,138	-	693,280
Total	\$ 12,416,699	\$ 624,623	\$ 1,557,531	\$ 14,598,853

The Mining Impact fund transferred \$111,138 to the Reclamation Nonmajor Governmental Fund for annual mining contributions pursuant to a settlement agreement and \$513,485 to the Capital Projects fund to budget the new Capital Projects fund. The General Fund transferred \$561,600 to the Irwindale Joint Powers Authority for the principal and interest payments for the 2013 Lease Revenue Refunding Bonds, \$2,384,557 to the Capital Projects fund to fund capital projects, and \$9,450,000 to the Housing Authority as land held for resale. The \$107,280 transferred from Nonmajor Governmental Funds to the Capital Projects fund was to fund future capital projects. The Reclamation Nonmajor Governmental Fund transferred royalty receipts in the amount of \$1,450,000 to the General Fund as the Reclamation Fund was created for tracking such royalty receipts. \$20,542 was transferred from the General Fund to set up the Irwindale Community Foundation Fund. The remaining \$251 transferred was transferred from the Irwindale Joint Powers Authority to the General Fund to pay off lease revenue bonds.

Note 5: Capital Assets

Capital assets activity for the year ended June 30, 2021, was as follows:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets, not being depreciated:					
Land	\$ 3,112,220	\$ -	\$ -	\$ -	\$ 3,112,220
Construction-in-progress	11,683,167	3,158,666	-	(6,970,841)	7,870,992
Total Capital Assets, Not Being Depreciated	14,795,387	3,158,666	-	(6,970,841)	10,983,212
Capital assets, being depreciated:					
Buildings and improvements	7,670,431	-	-	2,380,234	10,050,665
Furniture, fixtures and equipment	5,100,395	756,023	(92,223)	-	5,764,195
Infrastructure	66,813,055	-	-	4,590,607	71,403,662
Total Capital Assets, Being Depreciated	79,583,881	756,023	(92,223)	6,970,841	87,218,522
Less accumulated depreciation:					
Buildings and improvements	3,651,196	288,182	-	-	3,939,378
Furniture, fixtures and equipment	4,047,895	359,278	(92,223)	-	4,314,950
Infrastructure	29,306,100	1,617,906	-	-	30,924,006
Total Accumulated Depreciation	37,005,191	2,265,366	(92,223)	-	39,178,334
Total Capital Assets, Being Depreciated, Net	42,578,690	(1,509,343)	-	6,970,841	48,040,188
Governmental Activities Capital Assets, Net	\$ 57,374,077	\$ 1,649,323	\$ -	\$ -	\$ 59,023,400

CITY OF IRWINDALE

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Note 5: Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government	\$ 136,819
Public safety	194,548
Parks and recreation	290,388
Public works	<u>1,643,611</u>
Total Depreciation Expense	<u>\$ 2,265,366</u>

Note 6: Long-Term Debt

The following is a schedule of changes in governmental activities long-term debt for fiscal year ended June 30, 2021.

	Outstanding June 30, 2020	Additions	Deletions	Outstanding June 30, 2021	Due Within One Year
Public Offerings:					
Lease Revenue Bonds	<u>\$ 540,000</u>	<u>\$ -</u>	<u>\$ 540,000</u>	<u>\$ -</u>	<u>\$ -</u>
		Unamortized Bond Premium			
				<u>\$ -</u>	

a. Lease Revenue Refunding Bonds

2013 Lease Revenue Refunding Bonds

On July 2, 2013, the City of Irwindale Joint Powers Authority issued \$3,870,000 in Lease Revenue Refunding Bonds with interest rates ranging from 2.0% to 4.0%. Interest on the bonds is payable semi-annually on April 1 and October 1 of each year commencing October 1, 2014. Principal maturities begin July 2, 2014, and continue annually through April 1, 2021. The bonds were issued for the purpose of refunding the outstanding Certificates of Participation known and designated as the \$8,820,000 City of Irwindale, California, Issue of 2001. As of June 30, 2021, the outstanding balance on the 2013 Lease Revenue Refunding Bonds is \$0.

b. Other Special Obligations

On July 13, 2010, the City of Irwindale Community Facilities District No. 1 issued \$7,685,000 in Special Tax Refunding Bonds with interest rates varying from 3.00% to 5.00% to refund the District's outstanding 1998 Special Tax Refunding Bonds.

The issue described above is not reflected as a liability on the statement of net position because they are special obligations payable solely from and secured by specific revenue source described in the resolutions and official statement of the issue. Neither the faith and credit nor the taxing power of the City, the Successor Agency, the State of California or any political subdivision thereof, is pledged for the payment of these bonds.

As of June 30, 2021, the outstanding balance on the Community Facilities District No. 1 Special Tax Refunding Bonds is \$0.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 7: Compensated Absences

The City's policies relating to compensated absences are described in Note 1 of the Notes to Financial Statements. The liability will be paid in future years by the General Fund. The following is a schedule of changes in compensated absences for fiscal year ended June 30, 2021.

	Outstanding July 1, 2020	Additions	Deletions	Outstanding June 30, 2021	Due in one year
Accrued Employee Benefits	<u>\$ 1,516,671</u>	<u>\$ 774,732</u>	<u>\$ 615,569</u>	<u>\$ 1,675,834</u>	<u>\$ 680,168</u>

IV. OTHER DISCLOSURES**Note 8: City Employees Retirement Plan - Pension Plans****California Public Employees' Retirement Plan (PERS)****1. General Information about the Pension Plans*****Plan Descriptions***

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefits tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors six rate plans (three miscellaneous and three safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

CITY OF IRWINDALE

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Note 8: City Employees Retirement Plan - Pension Plans (Continued)

Below is a summary of the plan provisions and benefits in effect at June 30, 2021, for which the City of Irwindale has contracted:

Major Benefit Options	Miscellaneous *	Miscellaneous Tier II *	Miscellaneous PEPRA	Safety *	Safety Tier II *	Safety PEPRA
		After			After	
Hire Date	Prior to January 1, 2011	January 1, 2011 and before January 1, 2013	On or after January 1, 2013	Prior to January 1, 2011	January 1, 2011 and before January 1, 2013	On or after January 1, 2013
Benefit Provision						
Benefit Formula	2.0% @ 55	2.0% @ 55	2.0% @ 62	3.0% @ 50	3.0% @ 50	2.7% @ 57
Social Security	no	no	no	no	no	no
Full/Modified	full	full	full	full	full	full
Benefit vesting schedule	5 yrs service	5 yrs service	5 yrs service	5 yrs service	5 yrs service	5 yrs service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	minimum 50	minimum 50	minimum 50	minimum 50	minimum 50	minimum 50
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.426% to 2.418%	1.0% to 2.5	3%	3%	1.426% to 2.0%
Required employer contribution rates	11.746%	11.199%	7.874%	25.540%	24.303%	13.884%
Required employee contribution rates	6.908%	6.908%	7.250%	8.990%	8.990%	13.750%

* Closed to new entrants

Employees Covered

At June 30, 2020, measurement date, the following employees were covered by the benefit terms of the Plans:

Description	Number of Members					
	Miscellaneous	Miscellaneous Tier II	Miscellaneous PEPRA	Safety	Safety Tier II	Safety PEPRA
Active members	38	6	19	16	7	2
Transferred members	13	2	3	3	1	1
Terminated members	10	2	1	4	1	1
Retired members and beneficiaries	68	1	0	41	1	0
Total	129	11	23	64	10	4

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The Plan's actuarially determined rate is based on the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2021, the contributions that were recognized as a reduction to the net pension liability were \$4,089,313 and \$4,091,973 for the Miscellaneous Plan and Safety Plan, respectively.

CITY OF IRWINDALE

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Note 8: City Employees Retirement Plan - Pension Plans (Continued)

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2021, the City of Irwindale reported net pension liabilities for its proportionate shares of the net pension liability of \$926,142 and \$2,447,637 for the Miscellaneous Plan and Safety Plan, respectively. The net pension liabilities for the City's pension plans have been liquidated by funding from the General Fund, Mining Impact Fund, and the AB939 Fund.

The City of Irwindale's net pension liability for the Plan is measured as its proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, rolled forward to June 30, 2020, using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for each Plan as of June 30, 2019 and 2020, was as follows:

Proportions as a percentage of the CalPERS risk pool:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion - June 30, 2019	0.03721%	0.04708%
Proportion - June 30, 2020	0.00851%	0.020009%
Change - Increase (Decrease)	-77.12443%	-57.50000%

For the year ended June 30, 2021, the City of Irwindale recognized pension expense of \$1,986,555 and \$2,553,848 for the Miscellaneous and Safety Plans, respectively.

At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Miscellaneous</u>		<u>Safety</u>		<u>Total</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 673,395	\$ -	\$ 965,453	\$ -	\$ 1,638,848	\$ -
Changes in assumptions	-	(6,606)	-	(8,153)	-	(14,759)
Differences between expected and actual experiences	47,727	-	189,802	-	237,529	-
Net differences between projected and actual earnings on pension plan	27,513	-	53,197	-	80,710	-
Differences in proportionate share of contribution	3,193,779	-	3,317,904	-	6,511,683	-
Adjustment due to differences in proportions	-	(3,333,348)	-	(3,330,189)	-	(6,663,537)
Total	<u>\$ 3,942,414</u>	<u>\$(3,339,954)</u>	<u>\$ 4,526,356</u>	<u>\$(3,338,342)</u>	<u>\$ 8,468,770</u>	<u>\$(6,678,296)</u>

Amounts of \$673,395 and \$965,453 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022.

CITY OF IRWINDALE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**Note 8: City Employees Retirement Plan - Pension Plans (Continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30	Miscellaneous Deferred Outflows/ (Inflows) of Resources	Safety Deferred Outflows/ (Inflows) of Resources	Total Deferred Outflows/ (Inflows) of Resources
2021	\$ 58,196	\$ 188,314	\$ 246,510
2022	(30,545)	55,065	24,520
2023	(111,782)	(47,474)	(159,256)
2024	13,196	26,656	39,852
	<u>\$ (70,935)</u>	<u>\$ 222,561</u>	<u>\$ 151,626</u>

Actuarial Assumptions

The total pension liabilities in the June 30, 2019, actuarial valuations were determined using the following actuarial methods and assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal Cost Method
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table *	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

* The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

All other actuarial assumptions used in the June 30, 2019, valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report may be accessed on the CalPERS' website at www.calpers.ca.gov under Forms and Publications.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 8: City Employees Retirement Plan - Pension Plans (Continued)***Discount Rate***

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at the statutorily required rates, actuarially determined. Based on those assumptions the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as followed:

Asset Class (1)	Assumed Asset Allocation	Real Return Years 1 - 10 (2)	Real Return Years 11+ (3)
Global Equity	50.00%	4.80%	5.98%
Global Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

(1) In the System's ACFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021
Note 8: City Employees Retirement Plan - Pension Plans (Continued)***Sensitivity of the Net Pension Liability to Changes in the Discount Rate***

The following presents the City's proportionate share of the net pension liability/ (asset) of the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% point lower (6.15 percent) or 1% point higher (8.15 percent) than the current rate:

Plan's Net Pension Liability/(Assets)	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate +1% (8.15%)
Miscellaneous	\$ 6,988,618	\$ 926,142	\$ (4,083,091)
Safety	8,495,202	2,447,637	(2,514,962)
Total	<u>\$ 15,483,820</u>	<u>\$ 3,373,779</u>	<u>\$ (6,598,053)</u>

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports. See CalPERS website for additional information.

Note 9: Retirement Enhancement Plan***PARS - Public Agency Retirement System***

The City of Irwindale established the PARS Retirement Enhancement Plan (PARS) for its miscellaneous employees to supplement PERS retirement benefits. PARS is a 401(a) tax-qualified single-employer benefit plan made up of California governmental agencies. To be eligible for benefits under this plan, employees must be a full-time or part-time employee, be at least 50 years of age, have completed at least three years of continuous employment with the City as of the last day of employment with the City if hired prior to January 1, 2007, or 10 years of continuous employment if hired on or after January 1, 2007. Employees must terminate employment with the City; concurrently retire under PERS; and have applied for benefits under this plan. PARS supplements the current 2% at 55 PERS benefits to provide a combined total retirement benefit equivalent to a 3% at 55 PERS benefits based on the total credited PERS years of service.

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The total plan contributions are determined by an independent pension actuary using information furnished by the City and by PARS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2021, (the measurement date), the employer's contribution rate is 20.66% percent of annual payroll, and no contributions were made by the employees. Employer contribution rates may change if plan contracts are amended. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any Employer Paid Member Contributions or situations where members are paying a portion of the employer contribution.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 9: Retirement Enhancement Plan (Continued)***Employees Covered***

As of the June 30, 2021, the following employees were covered by the benefit terms under the plan:

Active	35
Terminated vested and other inactives	3
Retirees and beneficiaries	30
Total	<u>68</u>

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

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

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Discount Rate	6.75%
Inflation	2.50%
Salary Increases	Consistent with the rates used to value the Miscellaneous Agency CalPERS Pension Plans (Entry Age 30)
Investment Rate of Return	6.75%
Cost of Living Adjustments	2.00%
Mortality	CalPERS Miscellaneous Non-Industrial Rates
Maximum Benefits and Salary	Salary limits under ICR 401(a)(17)
Beneficiaries	80% of active employees are assumed to be married with with males to be three years older than female partners.

Discount Rate

The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

The table on the next page reflects long-term expected real rate of return by asset class. The projection is of the 30-year average return derived by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation on the plan's current asset allocation. The capital market assumptions are per actuarial investment consulting practice as of June 30, 2021.

CITY OF IRWINDALE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 9: Retirement Enhancement Plan (Continued)

Asset Class	Index	Target Allocation	Long-Term Expected Arithmetic Real Rate of Return	Long-Term Expected Geometric Real Rate of Return
US Cash	BAML 3-Mon Tbill	1.80%	-0.32%	-0.32%
US Core Fixed Income	Bloomberg Barclays Aggregate	35.73%	1.37%	1.26%
US Equity Market	Russell 3000	47.05%	5.33%	3.70%
Foreign Developed Equity	MSCI EAFE NR	7.92%	6.27%	4.52%
Emerging Market Equities	MSCI EM NR	5.52%	8.64%	4.95%
US REITs	FTSE NAREIT Equity REIT	1.98%	5.75%	3.57%
Assumed Inflation - Mean			2.30%	2.30%
Assumed Inflation - Standard Deviation			1.16%	1.16%
Portfolio Real Mean Return			4.08%	3.41%
Portfolio Nominal Mean Return (50th Percentile)			6.38%	5.79%
Portfolio Standard Deviation				11.14%
Long-Term Expected Rate of Return				6.75%

A blended discount rate is generally required to be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position (fair value of assets) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate will often require that the actuary perform complex projects of future benefit payments and asset values. Alternative evaluations of projected solvency are allowed if such evaluation can reliability be made.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021
Note 9: Retirement Enhancement Plan (Continued)***Pension Plan Fiduciary Net Position***

The following table shows the changes in net pension liability recognized over the measurement period:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Assets) (c)=(a)-(b)
Balance as of June 30, 2020	\$ 10,814,543	\$ 7,552,318	\$ 3,262,225
Changes for the year:			
Service Cost	189,132	-	189,132
Interest on Total Pension Liability	725,646	-	725,646
Effect of Plan Changes	(1,562)	-	(1,562)
Effect of Economic/Demographic Gains or Losses	538,964	-	538,964
Effect of Assumptions Changes or Inputs	-	-	-
Benefit Payments	(515,133)	(515,133)	-
Employer Contributions	-	555,300	(555,300)
Member Contributions	-	20,711	(20,711)
Net Investment Income	-	1,970,350	(1,970,350)
Administrative Expenses	-	(15,451)	15,451
Balance as of June 30, 2021	<u>\$ 11,751,590</u>	<u>\$ 9,568,095</u>	<u>\$ 2,183,495</u>

The net pension liabilities for the City's pension plan have been liquidated by funding from the General Fund, Mining Impact Fund, and the AB939 Fund.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City of Irwindale, calculated using the discount rate of 6.75%, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	Discount Rate - 1% (5.75%)	Current Discount Rate (6.75%)	Discount Rate + 1% (7.75%)
Total Pension Liability	\$ 12,114,610	\$ 11,751,590	\$ 10,787,994
Fiduciary Net Position	9,568,095	9,568,095	9,568,095
Net Pension Liability	<u>\$ 2,546,515</u>	<u>\$ 2,183,495</u>	<u>\$ 1,219,899</u>

As of the start of the measurement period, July 1, 2020, the net pension liability was \$3,262,225. For the measurement period ending June 30, 2021, the City of Irwindale incurred a pension expense of \$307,821 for the Plan. As of the measurement date, June 30, 2021, the net pension liability is \$2,183,495.

CITY OF IRWINDALE

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Note 9: Retirement Enhancement Plan (Continued)

Note that no adjustments have been made for contributions subsequent to the measurement date. Adequate treatment of any contributions made after the measurement date is the responsibility of the employer.

As of June 30, 2021, the City of Irwindale has deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 859,719	\$ -
Changes of assumptions	-	(193,069)
Net difference between projected and actual earnings	-	(990,475)
Total	<u>\$ 859,719</u>	<u>\$ (1,183,544)</u>

Amounts reported as deferred outflows of resources related to pensions will be recognized in future pension expense as follows:

Year Ended June 30	Deferred Outflows (Inflows) of Resources
2022	(46,698)
2023	(37,797)
2024	(71,894)
2025	(188,165)
2026	20,729
	<u>\$ (323,825)</u>

Pension Plan Totals

Pension Plans	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalPERS - Miscellaneous Plan	\$ 926,142	\$ 3,942,414	\$ (3,339,954)	\$ 1,986,555
CalPERS - Safety Plan	2,447,637	4,526,356	(3,338,342)	2,553,848
PARS	2,183,495	859,719	(1,183,544)	307,821
Total	<u>\$ 5,557,274</u>	<u>\$ 9,328,489</u>	<u>\$ (7,861,840)</u>	<u>\$ 4,848,224</u>

Note 10: Other Post-Employment Employee Benefits

Plan Description

The City has established a qualified OPEB trust with the California Employers' Retiree Benefit Trust Fund (CERBT), an agent multiple-employer plan, to fund future benefits. The City provides medical insurance for its retired employees according to the Personnel Rules and Regulations. The authority to do so is included in the Memorandum of Understanding between the City and each of its employee groups and ultimately passed by Council action.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 10: Other Post-Employment Employee Benefits (Continued)

For employees hired before July 1, 2010, the plan provides lifetime benefits towards medical insurance for all employees who retire from the City on or after attaining the age of 50 with at least five years of service. For employees hired after July 1, 2010, retiree medical benefits will be implemented in accordance with the vesting resolution with CalPERS which mirrors the state plan for contribution levels; requiring 10 years of service for 50% contribution of state designated amount towards retiree medical premiums and 20 years of service for 100% contribution of state designated amount towards retiree medical premiums.

Contributions

The contribution requirements of plan members and the City are established and may be amended by the City, City Council and/or the employee association. Currently, contributions are not required from plan members. The City pays current benefits on a pay- as-you-go basis and makes additional contribution to the California Employers' Retiree Benefit Trust Fund (CERBT) to fund future benefits. For the measurement date ended June 30, 2020, the City's cash contributions were \$763,891 in total payments, which were recognized as a reduction to the OPEB liability.

Employees Covered

As of the June 30, 2020, actuarial valuation, the following current and former employees were covered by the benefit terms under the plan:

Active	94
Inactive employees or beneficiaries currently receiving benefits	82
Inactive employees entitled to, but not yet receiving benefits	<u>0</u>
Total	<u>176</u>

Net OPEB Liability

The results of the June 30, 2019, valuation were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Discount Rate	7.00%
Inflation	2.75%
Salary Increases	2.75% per year
Investment Rate of Return	7.00%, net of expenses
Mortality Rate	2014 CalPERS Active Mortality for Miscellaneous Employees
Pre-Retirement Turnover	According to the CalPERS 2009 Turnover rate tables
Healthcare Trend Rate	4.00% per year

CITY OF IRWINDALE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**Note 10: Other Post-Employment Employee Benefits (Continued)**

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. The expected investment return was offset by investment expenses of 25 basis points. The assumed asset allocation and assumed rate of return for each asset class are summarized in the following table:

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Equities	59.000%	7.795%
All Fixed Income	25.000%	4.500%
Real Estate Investment Trusts	8.000%	7.500%
Treasury Inflation Protected Securities	5.000%	3.250%
Commodities	3.000%	7.795%
Total	100.000%	

Discount Rate

The discount rate used to measure the total OPEB liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the OPEB Liability

The changes in the net OPEB liability for the Plan are as follows:

	Increase/(Decrease)		
	Total OPEB Liability/(Assets)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Assets) (c) = (a) - (b)
Balance at June 30, 2019 (valuation date 6/30/2019)	\$ 17,076,867	\$ 5,093,381	\$ 11,983,486
Changes recognized over the measurement period:			
Service Cost	326,922	-	326,922
Interest	1,173,720	-	1,173,720
Investment Gains/Losses	-	(176,501)	176,501
Contributions to Trust - employer	-	763,891	(763,891)
Contributions as Benefit Payments - employer	-	-	-
Net investment income	-	356,450	(356,450)
Benefit Payments	(763,891)	(763,891)	-
Expected Minus Actual Benefit Payments	(181,919)	-	(181,919)
Experience (Gains)/Losses	-	-	-
Administrative expense	-	(2,488)	2,488
Net Changes	554,832	177,461	377,371
Balance at June 30, 2020 (measurement date 06/30/2019)	\$ 17,631,699	\$ 5,270,842	\$ 12,360,857

The net OPEB liabilities for the City's pension plan have been liquidated by funding from the General Fund.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021
Note 10: Other Post-Employment Employee Benefits (Continued)***Sensitivity of the Net OPEB Liability to Changes in the Discount Rate***

The following presents the net OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2020:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	\$ 14,551,858	\$ 12,360,857	\$ 10,542,490

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2020:

	1% Decrease (3.00%)	Current Healthcare Cost Trend Rates (4.00%)	1% Increase (5.00%)
Net OPEB Liability	\$ 10,347,678	\$ 12,360,857	\$ 14,736,731

OPEB Plan Fiduciary Net Position

CalPERS issues a separate Annual Comprehensive Financial Report. Copies of the annual financial report may be obtained from the CalPERS Executive Office at 400 P Street, Sacramento, California, 95814.

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the City recognized OPEB expense of \$1,424,597. As of fiscal year, ended June 30, 2021, the City reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 816,052	\$ -
Difference between expected and actual experience	1,568,984	(158,891)
Differences between projected and actual return on assets	165,853	(17,009)
Total	\$ 2,550,889	\$ (175,900)

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 10: Other Post-Employment Employee Benefits (Continued)

Amounts of \$816,052 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. Amounts reported as deferred inflows of resources related to OPEB will be recognized in future OPEB expenses as follows:

Year Ended June 30	Deferred Outflows (Inflows) of Resources
2022	\$ 277,917
2023	277,918
2024	286,418
2025	278,199
Thereafter	438,485
	<u>\$ 1,558,937</u>

Note 11: Risk Management**a. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement**

The City of Irwindale is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 118 California public entities and is organized under a joint power's agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

b. Self-Insurance Programs of the Authority

Each member pays an annual contribution at the beginning of the coverage period. A retrospective adjustment is then conducted annually thereafter, for coverage years 2012-13 and prior. Coverage years 2013-14 and forward are not subject to routine annual retrospective adjustment. The total funding requirement for primary self-insurance programs is based on an actuarial analysis. Costs are allocated to individual agencies based on payroll and claims history, relative to other members of the risk-sharing pool.

Excess Liability

Claims are pooled separately between police and general government exposures. The City has a retained limit of \$150,000 per occurrence for liability. Outstanding claim obligations of the City are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated.

The City pays an annual contribution to CJPIA and may share in any member refunds in the event that pooled funding ultimately exceeds the cost of pooled claims and claim-related expenses, conversely, the City may be required to pay additional contributions as necessary based upon CJPIA's operating results.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 11: Risk Management (Continued)

Additional claims and lawsuits have been filed against the City in the normal course of business. It is reasonably possible that the City may be liable for claims not to exceed \$150,000 per occurrence. In the opinion of management, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

Primary Workers' Compensation Program

Claims are pooled separately between public safety (police and fire) and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$50,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$50,000 to \$100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$100,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2020-21 the Authority's pooled retention is \$1 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to \$1 million. Coverage from \$1 million to \$5 million is purchased as part of a reinsurance policy, and Employer's Liability losses from \$5 million to \$10 million are pooled among members. There is no retained limit under this program (first dollar coverage).

c. Purchased Insurance

Pollution Legal Liability Insurance

The City of Irwindale participates in the pollution legal liability insurance program which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City of Irwindale. Coverage is on a claims-made basis. There is a \$250,000 deductible. The Authority has an aggregate limit of \$20 million for the 3-year period from July 1, 2018, through July 1, 2021. Each member of the Authority has a \$10 million sub-limit during the 3-year policy term.

Property Insurance

The City of Irwindale participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. City of Irwindale property is currently insured according to a schedule of covered property submitted by the City of Irwindale to the Authority. City of Irwindale property currently has all-risk property insurance protection in the amount of \$45,970,213. There is a \$10,000 deductible per occurrence except for non-emergency vehicle insurance which has a \$2,500 deductible.

Crime Insurance

The City of Irwindale purchases crime insurance coverage in the amount of \$1,000,000 with a \$2,500 deductible. The fidelity coverage is provided through the Authority.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 11: Risk Management (Continued)**d. Adequacy of Protection**

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2020-21.

Note 12: Successor Agency Trust for Assets of Former Redevelopment Agency

The California Supreme Court upheld Assembly Bill 1X 26 ("the Bill") that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Irwindale that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provided that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. On January 11, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of City resolution number 2012-08-2547. In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

a. Cash and Investments

Cash and investments reported in the accompanying financial statements consisted of the following:

Cash and investments pooled with the City	\$ 21,464,005
Cash and investments with fiscal agent	<u>3,454,187</u>
Total cash and investments	<u>\$ 24,918,192</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021
Note 12: Successor Agency Trust for Assets of Former Redevelopment Agency (Continued)
b. Land Held for Resale

The Successor Agency currently has one property that is held for resale in the value of \$5,289,643. The Successor Agency is legally obligated to meet certain requirements before disposition of the former Redevelopment Agency properties.

c. Long-Term Debt

Long-term liability activity for the year ended June 30, 2021, was as follows:

	Outstanding June 30, 2020	Additions	Deletions	Outstanding June 30, 2021	Due Within One Year
Public Offerings:					
Tax Allocation Bonds:					
2005 Tax Allocation Housing Parity Bonds	\$ 10,045,000	\$ -	\$ 1,180,000	\$ 8,865,000	\$ 1,240,000
2006 Tax Allocation Refunding Parity Bonds	19,635,000	-	2,590,000	17,045,000	2,730,000
2006 Subordinate Lien Tax Allocation Refunding Bonds	8,640,000	-	1,045,000	7,595,000	1,100,000
2014 Tax Allocation Refunding Parity Bonds	4,385,000	-	645,000	3,740,000	680,000
2014 Taxable Housing Tax Allocation Refunding Parity Bonds	1,580,000	-	240,000	1,340,000	245,000
Totals	<u>\$ 44,285,000</u>	<u>\$ -</u>	<u>\$ 5,700,000</u>	38,585,000	<u>\$ 5,995,000</u>
		Unamortized bond premium		856,282	
		Unamortized bond discount		(5,149)	
				<u>\$ 39,436,133</u>	

Tax Allocation Bonds

A description of individual issues of bonds outstanding at June 30, 2021, follows:

2005 Taxable Housing Tax Allocation Parity Bonds

On August 2, 2005, the former redevelopment agency issued \$17,445,000 of Taxable Housing Tax Allocation Parity Bonds to refinance the outstanding balance of the 1998 Tax Allocation Housing Refunding Bonds and to finance low- and moderate-income housing activities of the former redevelopment agency. The 2005 Taxable Housing Tax Allocation Parity Bonds were payable on a parity with certain obligations of the former redevelopment agency solely from certain Housing Set-Aside Revenues of the former redevelopment agency. The bonds consist of \$5,225,000 serial bonds maturing from August 2006 through August 2017 bearing annual interest ranging from 4.32% to 5.25%, \$5,900,000 term bonds due August 1, 2022, bearing annual interest at 5.4%, and \$6,320,000 term bonds due August 1, 2026, bearing annual interest at 5.53%. Interest on the bonds is payable beginning February 1, 2006, and semi-annually thereafter on

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021
Note 12: Successor Agency Trust for Assets of Former Redevelopment Agency (Continued)

August 1 and February 1. The outstanding balance as of June 30, 2021, is \$8,865,000.

The annual requirements to amortize the outstanding bond indebtedness, including interest, are as follows:

Year Ending June 30,	2005 Taxable Housing Tax Allocation Parity Bonds	
	Principal	Interest
2022	\$ 1,240,000	\$ 453,446
2023	1,305,000	384,731
2024	1,380,000	311,339
2025	1,455,000	232,951
2026	1,535,000	150,278
2027	1,950,000	53,918
Totals	<u>\$ 8,865,000</u>	<u>\$ 1,586,663</u>

The outstanding bonds contain a provision that if an event of default should occurred and is continuing, the Trustee may, and shall if requested in writing by the Insurer or the Owners of a majority in aggregate principal amount of the bonds then outstanding (a) declare the principal of the bonds, together with the accrued interest thereon, to be due and payable immediately, and upon any such declaration the same shall become immediately due and payable, anything in the Indenture or in the bonds to the contrary notwithstanding, and (b) upon receipt of any indemnity satisfaction to it from any liability or expense, exercise any other remedies available to the Trustee and the Owner in law or at equity.

2006 Tax Allocation Refunding Parity Bonds

In July 2006, the former redevelopment agency issued the City Industrial Development Project 2006 Tax Allocation Refunding Parity Bonds in the amount of \$44,035,000 for the purpose of refunding, on a current basis, the Agency's 1996 Senior Lien Tax Allocation Bonds. The 2006 Tax Allocation Refunding Parity Bonds were payable on a parity with certain obligations of the former redevelopment agency solely from certain tax increment revenues allocated to the former redevelopment agency as further discussed in each official statement of the issue. The bonds consist of \$18,465,000 serial bonds maturing from January 15, 2007 through July 15, 2017, bearing annual interest ranging from 4.25% to 5.25%, and term bonds ranging from \$2,275,000 to \$3,510,000 due July 15, 2020, through 2026, respectively, and bearing annual interest at 5.25% and 5.85%, respectively. Interest on the bonds is payable semi-annually on January 15 and July 15. The outstanding balance as of June 30, 2021 was \$17,045,000.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021
Note 12: Successor Agency Trust for Assets of Former Redevelopment Agency (Continued)

The annual requirements to amortize the outstanding bond indebtedness as of June 30, 2021, including interest, are as follows:

Year Ending June 30,	2006 Tax Allocation Refunding Parity Bonds	
	Principal	Interest
2022	\$ 2,730,000	\$ 936,960
2023	2,880,000	785,498
2024	3,045,000	623,438
2025	3,225,000	445,039
2026	3,410,000	253,744
2027	1,755,000	51,334
Totals	<u>\$ 17,045,000</u>	<u>\$ 3,096,013</u>

The outstanding bonds contain a provision that if an event of default should occurred and is continuing, the Trustee may (with the consent of the Insurer), if requested in writing by the Owners of a majority in aggregate principal amount of the bonds then outstanding the Trustee shall, (a) declare principal of the bonds, together with the accrued interest thereon, to be due and payable immediately and upon any such declaration the same shall become immediately due and payable, anything in the Indenture or in the bonds to the contrary notwithstanding, and (b) exercise any other remedies available to the Trustee and the Owners in law or at equity.

2006 Subordinate Lien Tax Allocation Refunding Bonds

In October 2006, the former redevelopment agency issued the City Industrial Development Project 2006 Subordinate Lien Tax Allocation Refunding Bonds in the amount of \$18,505,000 for the purpose of refunding, on a current basis, the former redevelopment agency's 1996 Subordinate Lien Tax Allocation Bond. The 2006 Subordinate Lien Tax Allocation Refunding Bonds were payable on a subordinate basis to certain obligations of the former redevelopment agency solely from certain tax increment revenues allocated to the former redevelopment agency as further discussed in each official statement for the issue. The bonds consist of \$18,505,000 serial bonds ranging from \$565,000 to \$1,475,000 maturing from December 1, 2007 through June 1, 2026, bearing annual interest ranging from 4.50% to 5.50%, due December 1, 2007 through 2026, respectively. Interest on the bonds is payable annually on December 1. The outstanding balance as of June 30, 2021, was \$7,595,000.

The annual requirements to amortize the outstanding bond indebtedness, including interest, are as follows:

Year Ending June 30,	2006 Subordinate Lien Tax Allocation Refunding Bonds	
	Principal	Interest
2022	\$ 1,100,000	\$ 387,475
2023	1,155,000	325,463
2024	1,220,000	260,150
2025	1,285,000	191,263
2026	2,835,000	118,525
Totals	<u>\$ 7,595,000</u>	<u>\$ 1,282,876</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 12: Successor Agency Trust for Assets of Former Redevelopment Agency (Continued)

The outstanding bonds contain a provision that if an event of default should occur and continuance of an event of default as defined herein, Insurer shall be entitled to control and direct the enforcement of all rights and remedies grants to the Owners or the Trustee for the benefit of the Owners under the Indenture including, without limitation (i) right to accelerate the principal of the 2006 Bonds as described in the Indenture, and (ii) the right to annul any declaration of acceleration, and Insurer shall also be entitled to approve all waivers of events of default.

2014 Tax Allocation Refunding Parity Bonds

In April 2014, the Successor Agency issued the City Industrial Development Project 2014 Tax Allocation Refunding Parity Bonds in the amount of \$7,910,000 for the purpose of refunding, on a current basis, the former redevelopment agency previously issued \$14,175,000 City Industrial Development Project 2002 Tax Allocation Senior Parity Bonds. The 2002 Tax Allocation Senior Parity Bonds were payable and secured solely from non-housing tax revenues. Interest on the bonds is payable semi-annually on January 15 and July 15, commencing July 15, 2014. The bonds carry various interest rates from 2.0% to 5.0%. Principal maturities begin July 15, 2014 and continue through 2025. The outstanding balance as of June 30, 2021, was \$3,740,000.

The annual requirements to amortize the outstanding bond indebtedness, including interest, are as follows:

2014 Tax Allocation Refunding Parity Bonds	
Principal	Interest
\$ 680,000	\$ 138,100
715,000	103,225
750,000	66,600
785,000	36,075
810,000	12,150
<u>\$ 3,740,000</u>	<u>\$ 356,150</u>

The outstanding bonds contain a provision that if an event of default should occur and is continuing, the Trustee may, and if requested in writing by the Owners of a majority in aggregate principal amount of the bonds then outstanding, the Trustee shall, (a) declare the principal of the bonds, together with the accrued interest thereon to be due and payable immediately, and upon any such declaration the same shall become immediately due and payable, anything in the Indenture to the contrary notwithstanding, and (b) upon receipt of indemnity satisfactory to it from any liability or expense, exercise any other remedies available to the Trustee and the Owners in law or at equity.

2014 Taxable Housing Tax Allocation Refunding Parity Bonds

In April 2014, the Successor Agency issued the City Industrial Development Project 2014 Taxable Housing Tax Allocation Refunding Parity Bonds in the amount of \$2,915,000 for the purpose of refunding, on a current basis, the former redevelopment agency's previously issued \$17,445,000 City Industrial Development Project 2005 Taxable Housing

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021
Note 12: Successor Agency Trust for Assets of Former Redevelopment Agency (Continued)

Tax Allocation Parity Bonds. The 2002 Tax Allocation Senior Parity Bonds were payable and secured solely from housing tax revenues to be derived from the project area. Interest on the bonds is payable semi-annually on January 15 and July 15, commencing July 15, 2014. The bonds carry various interest rates from 2.0% to 5.0%. Principal maturities begin July 15, 2014 and continue through 2025. The outstanding balance as of June 30, 2021, was \$1,340,000.

The annual requirements to amortize the outstanding bond indebtedness, including interest, are as follows:

Year Ending June 30,	2014 Tax Allocation Housing Tax Allocations Refunding Parity	
	Principal	Interest
2022	\$ 245,000	\$ 55,319
2023	260,000	44,894
2024	265,000	33,406
2025	275,000	20,913
2026	295,000	7,191
Totals	<u>\$ 1,340,000</u>	<u>\$ 161,723</u>

The outstanding bonds contain a provision that if an event of default should occur and is continuing, the Trustee may, and if requested in writing by the Owners of a majority in aggregate principal amount of the bonds then outstanding, the Trustee shall, (a) declare the principal of the bonds, together with the accrued interest thereon to be due and payable immediately, and upon any such declaration the same shall become immediately due and payable, anything in the Indenture to the contrary notwithstanding, and (b) upon receipt of indemnity satisfactory to it from any liability or expense, exercise any other remedies available to the Trustee and the Owners in law or at equity.

Pledged Revenue

The City pledged, as security for bonds issued, either directly or through the Financing Authority, a portion of tax increment revenue (including Low and Moderate Income Housing set-aside and pass through allocations) that it receives. The bonds issued were to provide financing for various capital projects, accomplish Low and Moderate Income Housing projects and to defease previously issued bonds. Assembly Bill 1X 26 provided that upon dissolution of the Redevelopment Agency, property taxes allocated to redevelopment agencies no longer are deemed tax increment but rather property tax revenues and will be allocated first to successor agencies to make payments on the indebtedness incurred by the dissolved redevelopment agency. Total principal and interest remaining on the debt is \$45,068,425 with annual debt service requirements as indicated above. For the current year, the total property tax revenue recognized by the Successor Agency for the payment of indebtedness incurred by the dissolved redevelopment agency \$8,076,758 and the debt service obligation on the bonds was \$7,973,053.

d. Insurance

The Successor Agency is covered under the City of Irwindale's insurance policies. Therefore, the limitation and self-insured retentions applicable to the City also apply to the Successor Agency. Additional information as to coverage and self-insured retentions can be found in Note 11.

CITY OF IRWINDALE

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Note 13: Special Item

Special items are unusual and infrequent in nature but within the control of management. As of June 30, 2021, the City reported a special item of \$8,952,218. \$9,308,000 relates to a sale of land held for resale in the general fund and (\$355,782) relates to a sale of land held for resale in the Housing Successor Fund.

Note 14: Prior Period Adjustments

At June 30, 2021, the City reported a prior period adjustment in the amount of \$156,534 in the governmental funds and \$1,074,875 in the custodial funds. \$142,000 relates to land held for resale that was received in a prior fiscal year and was not recorded. The \$14,534 restatement in the General Fund and \$1,074,875 in the Custodial Funds relate to the implementation of GASB 84.

Note 15: Related Party Transaction

During fiscal year 2020-2021 the Irwindale Community Foundation received a \$250,000 donation from Huy Fong Foods, Inc. On August 18, 2020, the Foundation's Board designated the funds be applied to the following activities:

Library	\$ 28,500
Senior Citizen Center	59,000
Recreation	144,500
Community Events	<u>11,000</u>
Total	<u>\$ 243,000</u>

Additionally on August 18, 2020, the Foundation's Board authorized the transfer of \$243,000 to the City through Resolution No. ICF 2020-03-005.

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CITY OF IRWINDALE

MISCELLANEOUS PLAN

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)

	2021	2020	2019	2018
Proportion of the Net Pension Liability	0.02196%	0.95223%	0.15788%	0.24523%
Proportionate Share of the Net Pension Liability	\$ 926,142	\$ 3,813,222	\$ 5,950,032	\$ 9,666,931
Covered Payroll	\$ 5,041,489	\$ 4,553,394	\$ 4,292,439	\$ 3,946,594
Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	18.37%	83.74%	138.62%	244.94%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	75.30%	75.30%	73.30%

Notes to Schedule:

Benefit Changes: There were no changes in benefits.

Changes of Assumptions: None.

(1) Historical information is required only for measurement for which GASB Statement No. 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

2017	2016	2015
0.23653%	0.21859%	0.22610%
\$ 8,216,929	\$ 5,996,900	\$ 5,588,070
\$ 3,660,664	\$ 3,567,161	\$ 3,363,343
224.47%	168.11%	166.15%
74.10%	78.30%	81.00%

CITY OF IRVINDALE

**MISCELLANEOUS PLAN
SCHEDULE OF PLAN CONTRIBUTIONS
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)**

	2021	2020	2019	2018
Actuarially Determined Contribution	\$ 524,235	\$ 481,070	\$ 425,569	\$ 719,281
Contribution in Relation to the Actuarially Determined Contribution	(673,395)	(4,089,313)	(3,866,108)	(4,116,032)
Contribution Deficiency (Excess)	<u>\$ (149,160)</u>	<u>\$ (3,608,243)</u>	<u>\$ (3,440,539)</u>	<u>\$ (3,396,751)</u>
Covered Payroll	\$ 4,918,304	\$ 5,041,489	\$ 4,553,394	\$ 4,292,439
Contributions as a Percentage of Covered Payroll	13.69%	81.11%	84.91%	95.89%
	\$ 7,624,471	\$ 8,219,472	\$ 7,595,210	

(1) Historical information is required only for measurement for which GASB Statement No. 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

Note to Schedule:

Valuation Date: June 30, 2017

Methods and assumptions used to determine contrib Changes of Assumptions: None.

Actuarial Cost Method	Entry Age Normal Cost Method
Amortization method	Level Percent of Payroll, closed 20 years
Assets valuation method	Fair value
Inflation	2.50%
Salary Increases	Varies by entry age and service
Payroll Growth	2.75%
Investment rate of return	7.00%
Mortality	The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and Post-retirement mortality rates include 20 years of projected mortality improvement using Scale BB published by the Society of Actuaries.

2017	2016	2015
\$ 610,791	\$ 541,695	\$ 421,414
(610,791)	(541,695)	(421,414)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 \$ 3,946,594	 \$ 3,660,664	 \$ 3,567,161
15.48%	14.80%	11.81%

CITY OF IRWINDALE

SAFETY PLAN

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)

	2021	2020	2019	2018
Proportion of the Net Pension Liability	0.03674%	0.07728%	0.12015%	0.17896%
Proportionate Share of the Net Pension Liability	\$ 2,447,637	\$ 4,823,965	\$ 7,049,987	\$ 10,693,035
Covered Payroll	\$ 3,177,983	\$ 3,041,816	\$ 2,782,130	\$ 2,676,103
Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	77.02%	158.59%	253.40%	399.57%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	75.30%	75.30%	73.30%

Notes to Schedule:

Benefit Changes: There were no changes in benefits.

Changes of Assumptions: None.

(1) Historical information is required only for measurement for which GASB Statement No. 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

2017	2016	2015
0.17987%	0.17516%	0.16333%
\$ 9,315,683	\$ 7,217,544	\$ 6,216,449
\$ 2,616,364	\$ 2,350,221	\$ 2,186,973
356.05%	307.10%	284.25%
74.10%	78.30%	81.00%

CITY OF IRWINDALE

SAFETY PLAN

SCHEDULE OF PLAN CONTRIBUTIONS

COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)

	2021	2020	2019	2018
Actuarially Determined Contribution	\$ 734,338	\$ 700,216	\$ 647,217	\$ 1,010,881
Contribution in Relation to the Actuarially Determined Contribution	(965,453)	(4,091,973)	(4,206,678)	(4,614,130)
Contribution Deficiency (Excess)	<u>\$ (231,115)</u>	<u>\$ (3,391,757)</u>	<u>\$ (3,559,461)</u>	<u>\$ (3,603,249)</u>
Covered Payroll	\$ 2,706,167	\$ 3,177,983	\$ 3,041,816	\$ 2,782,130
Contributions as a Percentage of Covered Payroll	35.68%	128.76%	138.29%	165.85%

(1) Historical information is required only for measurement for which GASB Statement No. 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

Note to Schedule:

Valuation Date:

June 30, 2017

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method
Amortization method
Assets valuation method
Inflation
Salary Increases
Payroll Growth
Investment rate of return
Mortality

Entry Age Normal Cost Method
Level Percent of Payroll, closed 20 years
Fair value
2.50%
Varies by entry age and service
2.75%
7.00%
The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011.
Pre-retirement and Post-retirement mortality rates include 20

2017	2016	2015
\$ 895,256	\$ 813,764	\$ 702,231
(895,256)	(813,764)	(702,231)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 \$ 2,676,103	 \$ 2,616,364	 \$ 2,350,221
33.45%	31.10%	29.88%

CITY OF IRVINDALE

RETIREMENT ENHANCEMENT PLAN
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)

MEASUREMENT PERIOD	2021	2020	2019	2018
TOTAL PENSION LIABILITY				
Service Cost	\$ 189,132	\$ 191,206	\$ 186,089	\$ 200,039
Interest on Total Pension Liability	725,646	702,559	650,863	654,683
Effect of Plan Changes	(1,562)	-	6,848	-
Effect of Economic/Demographics Gains or Losses	538,964	-	914,098	-
Effect of Assumptions Changes or Inputs	-	-	(415,843)	408,409
Benefit Payments	(515,133)	(583,078)	(579,586)	(691,543)
Net Change in Total Pension Liability	937,047	310,687	762,469	571,588
Total Pension Liability - Beginning	10,814,543	10,503,856	9,741,387	9,169,799
Total Pension Liability - Ending (a)	\$ 11,751,590	\$ 10,814,543	\$ 10,503,856	\$ 9,741,387
PLAN FIDUCIARY NET POSITION				
Benefit Payments	\$ (515,133)	\$ (583,078)	\$ (579,586)	\$ (691,543)
Employer Contributions	555,300	559,051	488,197	546,242
Member Contributions	20,711	21,063	26,751	38,549
Net Investment Income	1,970,350	183,556	477,852	522,018
Administrative Expenses	(15,451)	(14,380)	(54,670)	(51,768)
Net Change in Fiduciary Net Position	2,015,777	166,212	358,544	363,498
Plan Fiduciary Net Position - Beginning	7,552,318	7,386,106	7,027,562	6,664,064
Plan Fiduciary Net Position - Ending (b)	\$ 9,568,095	\$ 7,552,318	\$ 7,386,106	\$ 7,027,562
Plan Net Pension Liability/(Assets) - Ending (a) - (b)	\$ 2,183,495	\$ 3,262,225	\$ 3,117,750	\$ 2,713,825
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.42%	69.83%	70.32%	72.14%
Covered Payroll	2,968,567	2,921,452	2,923,962	3,039,766
Plan Net Pension Liability/(Asset) as a Percentage of Covered Payroll	73.55%	111.66%	106.63%	89.28%

(1) Historical information is required only for measurement for which GASB Statement No. 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

(2) Net of administrative expenses.

Notes to Schedule:

Benefit Changes: There were no significant changes.

Changes of Assumptions: There were no changes in the discount rate, demographic assumptions or inflation rates.

2017	2016	2015
\$ 194,213	\$ 224,310	\$ 217,777
673,221	684,249	660,087
-	-	-
(544,681)	-	-
192,042	-	-
(858,176)	(578,327)	(546,713)
(343,381)	330,232	331,151
9,513,180	9,182,948	8,851,797
\$ 9,169,799	\$ 9,513,180	\$ 9,182,948
\$ (858,176)	\$ (578,327)	\$ (546,713)
248,061	524,910	469,394
10,587	30,941	32,711
757,582	(60,544)	172,592
(26,690)	(13,193)	(14,360)
131,364	(96,213)	113,624
6,532,700	6,628,913	6,515,289
\$ 6,664,064	\$ 6,532,700	\$ 6,628,913
\$ 2,505,735	\$ 2,980,480	\$ 2,554,035
72.67%	68.67%	72.19%
2,951,229	2,865,271	3,300,942
84.90%	104.02%	77.37%

CITY OF IRVINDALE

**RETIREMENT ENHANCEMENT PLAN
 SCHEDULE OF PLAN CONTRIBUTIONS
 AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)**

	2021	2020	2019	2018
Actuarially Determined Contribution	\$ 596,891	\$ 604,091	\$ 498,568	\$ 517,055
Contribution in Relation to the Actuarially Determined Contribution	(555,300)	(559,051)	(488,197)	(546,242)
Contribution Deficiency (Excess)	<u>\$ 41,591</u>	<u>\$ 45,040</u>	<u>\$ 10,371</u>	<u>\$ (29,187)</u>
Actual Contributions as a Percentage of Actuarial Determined Contributions	93.03%	92.54%	97.92%	105.64%
Covered Payroll	\$ 2,968,567	\$ 2,921,452	\$ 2,923,962	\$ 3,039,766
Contributions as a Percentage of Covered Payroll	18.71%	19.14%	16.70%	17.97%

(1) Historical information is required only for measurement for which GASB Statement No. 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

Note to Schedule:

Valuation Date:	June 30, 2020
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry age normal
Amortization method	Level dollar, closed
Remaining amortization period	11 years
Assets valuation method	None
Inflation	2.50%
Payroll growth	2.75%
Investment rate of return	6.75%
Retirement age	Consistent with rates used to value the Miscellaneous Agency CalPERS Pension Plans "2.0% at age 55". The rates used are those for retirees with 20 years of service.
Mortality	Consistent with non-industrial rates used to value the Miscellaneous CalPERS Pension Plans

2017	2016	2015
\$ 428,931	\$ 484,020	\$ 469,394
(248,061)	(524,910)	(469,394)
<u>\$ 180,870</u>	<u>\$ (40,890)</u>	<u>\$ -</u>
57.83%	108.45%	100.00%
\$ 2,951,229	\$ 2,865,271	\$ 3,300,942
8.41%	18.32%	14.22%

CITY OF IRWINDALE

RETIREMENT ENHANCEMENT PLAN
SCHEDULE OF INVESTMENT RETURNS
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)

	2021	2020	2019	2018
Annual Money-Weighted Rate of Return, Net of Investment Expense	25.99%	2.49%	6.84%	7.89%

(1) Historical information is required only for measurement for which GASB Statement No. 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

2017	2016	2015
12.33%	-0.92%	2.66%

CITY OF IRWINDALE

**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)**

	2017	2018	2019	2020
OPEB Liability				
Service cost	\$ 260,556	\$ 267,721	\$ 275,083	\$ 326,922
Interest on the total OPEB liability	945,602	970,201	997,849	1,173,720
Actual and expected experience difference	-	-	-	-
Changes in assumptions	-	-	-	-
Changes in benefit terms	-	-	-	-
Benefit payments	(877,377)	(846,449)	(837,754)	(763,891)
Expected Minus Actual Benefit Payments	-	-	(9,055)	(181,919)
Experience Gains/Losses	-	-	2,109,899	-
Net change in total OPEB liability	328,781	391,473	2,536,022	554,832
Total OPEB liability - beginning	13,820,591	14,149,372	14,540,845	17,076,867
Total OPEB liability - ending	14,149,372	14,540,845	17,076,867	17,631,699
Plan Fiduciary Net Position				
Contribution - employer	1,150,227	846,449	837,754	763,891
Contributions as Benefit Payments - employer	-	-	50,000	-
Investment Gains/Losses	-	42,524	(41,091)	(176,501)
Net investment income	408,831	308,311	334,298	356,450
Benefit payments	(877,377)	(846,449)	(837,754)	(763,891)
Administrative expense	(2,078)	(8,182)	(1,018)	(2,488)
Net change in plan fiduciary net position	679,603	342,653	342,189	177,461
Plan fiduciary net position - beginning	3,728,936	4,408,539	4,751,192	5,093,381
Plan fiduciary net position - ending (b)	4,408,539	4,751,192	5,093,381	5,270,842
Net OPEB Liability/(Assets) - ending (a) - (b)	\$ 9,740,833	\$ 9,789,653	\$ 11,983,486	\$ 12,360,857
Plan fiduciary net position as a percentage of the total OPEB liability	31.16%	32.67%	29.83%	29.89%
Covered-employee payroll	\$ 6,509,959	\$ 6,545,334	\$ 7,565,795	\$ 7,845,408
Net OPEB liability as a percentage of covered-employee payroll	217.35%	222.16%	225.71%	224.74%

(1) Historical information is required only for the measurement periods for which GASB 75 is applicable. Fiscal Year 2018 was the first year of implementation, therefore only four years are shown.

Notes to Schedule: None

Changes in assumptions: None

CITY OF IRWINDALE

SCHEDULE OF OPEB CONTRIBUTIONS
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)

	2018	2019	2020	2021
Actuarially Determined Contribution	\$ 870,790	\$ 887,754	\$ 763,891	\$ 816,052
Contribution in Relation to the Actuarially Determined Contributions	(870,790)	(887,754)	(763,891)	(816,052)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 6,545,334	\$ 7,565,795	\$ 7,845,408	\$ 8,242,890
Contributions as a percentage of covered-employee payroll	13.30%	11.73%	9.74%	9.90%

(1) Historical information is required only for the measurement periods for which GASB 75 is applicable. Fiscal Year 2018 was the first year of implementation, therefore only four years are shown.

Notes to Schedule:

*Actuarial methods and assumptions used to set the actuarially determined contribution for Fiscal Year 2020 were from the actuarial valuation June 30, 2019.

Methods and assumptions used to determine contributions:

Actuarial Cost Method	Entry Age, Level Percent of Pay
Actuarial Assumptions	
Discount Rate	7.00%
Inflation	2.75%
Salary Increases	2.75% per year
Investment Rate of Return	7.00%, net of expenses
Mortality Rate	2014 CalPERS Active Mortality for Miscellaneous Employees
Pre-Retirement Turnover	According to the CalPERS 2009 Turnover rate tables
Healthcare Trend Rate	4.00% per year

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CITY OF IRWINDALE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2021

Budgetary Data

General Budget Policies

The City Council approves each year's budget submitted by the City Manager prior to the beginning of the new fiscal year. Public meetings are conducted prior to its adoption by the Council. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. Supplemental appropriations, where required during the period, are also approved by the Council. The City Manager is authorized to transfer budgeted appropriations within the control accounts provided no change is made to the total amount for any one fund. Actual expenditures may not exceed budgeted appropriations at the fund level. At fiscal year-end all operating budget appropriations lapse. During the year, several supplementary appropriations were necessary.

Encumbrances

Encumbrances are estimations of costs related to unperformed contracts for goods and services. These commitments are recorded for budgetary control purposes in the General, Special Revenue and similar governmental funds.

Budget Basis of Accounting

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Accordingly, actual revenues and expenditures can be compared with related budgeted amounts without any significant reconciling items.

As of June 30, 2021, no major funds had an excess of expenditures over appropriations.

The Development Impact Fees and Irwindale Community Foundation Funds did not adopt a budget for fiscal year 2020-21 and therefore budgetary comparison is not presented.

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1, as restated	\$ 35,254,019	\$ 35,254,019	\$ 35,254,019	\$ -
Resources (Inflows):				
Taxes	11,793,800	15,043,800	20,581,042	5,537,242
Licenses and permits	3,068,000	3,068,000	2,725,917	(342,083)
Intergovernmental	14,700	14,700	134,762	120,062
Charges for services	4,676,000	4,676,000	2,142,294	(2,533,706)
Use of money and property	232,140	232,140	351,631	119,491
Fines and forfeitures	154,500	154,500	137,662	(16,838)
Contributions	-	-	61,674	61,674
Miscellaneous	1,135,990	2,810,500	1,850,036	(960,464)
Transfers in	1,450,000	1,450,000	1,450,251	251
Special items	-	-	9,308,000	9,308,000
Amounts Available for Appropriations	57,779,149	62,703,659	73,997,288	11,293,629
Charges to Appropriations (Outflow):				
General government	6,513,240	7,357,948	6,675,929	682,019
Public safety	6,934,820	7,633,356	6,788,563	844,793
Parks and recreation	2,204,070	2,190,836	1,715,357	475,479
Public works	4,204,840	4,242,088	4,380,496	(138,408)
Capital outlay	-	557,922	89,521	468,401
Debt service:				
Interest and fiscal charges	86,820	86,820	50,186	36,634
Transfers out	2,573,640	4,471,912	12,416,699	(7,944,787)
Total Charges to Appropriations	22,517,430	26,540,882	32,116,751	(5,575,869)
Budgetary Fund Balance, June 30	\$ 35,261,719	\$ 36,162,777	\$ 41,880,537	\$ 5,717,760

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
HOUSING AUTHORITY
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 12,806,670	\$ 12,806,670	\$ 12,806,670	\$ -
Resources (Inflows):				
Use of money and property	25,400	25,400	330,171	304,771
Transfers in	-	-	9,450,000	9,450,000
Amounts Available for Appropriations	12,832,070	12,832,070	22,586,841	9,754,771
Charges to Appropriations (Outflow):				
General government	308,820	7,918,749	560,705	7,358,044
Special items	-	-	355,782	(355,782)
Total Charges to Appropriations	308,820	7,918,749	916,487	7,002,262
Budgetary Fund Balance, June 30	\$ 12,523,250	\$ 4,913,321	\$ 21,670,354	\$ 16,757,033

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
MINING IMPACT FUND
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 14,362,318	\$ 14,362,318	\$ 14,362,318	\$ -
Resources (Inflows):				
Taxes	2,556,700	3,756,700	4,015,467	258,767
Use of money and property	25,000	25,000	29,681	4,681
Miscellaneous	-	-	1,052	1,052
Amounts Available for Appropriations	16,944,018	18,144,018	18,408,518	264,500
Charges to Appropriations (Outflow):				
General government	1,968,940	2,035,711	1,850,723	184,988
Public works	1,555,400	1,806,858	1,625,530	181,328
Capital outlay	-	731,935	117,593	614,342
Transfers out	1,044,250	4,614,774	624,623	3,990,151
Total Charges to Appropriations	4,568,590	9,189,278	4,218,469	4,970,809
Budgetary Fund Balance, June 30	\$ 12,375,428	\$ 8,954,740	\$ 14,190,049	\$ 5,235,309

Nonmajor Governmental Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for a particular purpose. Nonmajor special revenue funds for the City of Irwindale are as follows:

Reclamation Fund – This fund accounts for transfers from the Mining Impact Fund pursuant to transfer agreements for the purpose of building the funds to provide financial assurance for the proper reclamation of mining sites in the City.

AB 939 – This fund accounts for revenue received as a result of AB939, adopted by the state in 1989, requiring cities to develop source reduction and recycling programs. Funds for administering these programs are generated through waste collection fees and forwarded to the cities.

Asset Forfeiture – This fund accounts for proportionate funds received from the United States Department of Justice as a result of coordinated drug enforcement efforts. The funds then provide for expenditures in relation to targeting, investigating and prosecuting individuals engaged in drug-trafficking activities, and to seize all assets derived there from.

State Gas Tax Fund – This fund accounts for revenues apportioned to the City by the State, pursuant to the Streets and Highways Code of the State of California, which provide for street maintenance and improvements.

Air Quality Improvement – This fund accounts for the City's share of revenue received under AB 2766 to be used to reduce air pollution from motor vehicles pursuant to the California Clean Air Act of 1988.

Proposition A – This fund accounts for the City's share of the half cent sales tax levied in Los Angeles County effective July 1982, which provides for local transit related expenditures.

Proposition C – This fund accounts for the City's share of the half cent sales tax levied in Los Angeles County effective November 1990, which provides for local transit related expenditures.

Measure R – This fund accounts for the City's share of the half cent sales tax approved by Los Angeles County voters, effective July 1, 2009. Measure R funds are distributed on a per capita basis and are to be used specifically for transportation purposes.

Federal Grants – This fund accounts for the tracking of various federally funded grants received either directly from the United States government, or as pass-through funds.

Community Development Block Grant – This fund is required by federal regulations to account for the use of grant funds received from the federal government. Other revenues in this fund are reimbursements of loans to beneficiaries of a particular housing program or the sale of real property in the furtherance of block grant programs. All such other revenue are "program income" and are considered to be federal revenues.

State Grants – This fund accounts for grants received from the State of California Metro Division and the State of California Department of Transportation. These grants provide for the construction of accessible public transportation.

Citizen's Options for Public Safety (COPS) Fund – This fund accounts for the City's portion of funds distributed to local agencies, pursuant to the AB 2339 COPS grant, which provide for law enforcement related expenditures.

Asset Forfeiture - State – This fund accounts for proportionate funds received from the California Department of Justice as a result of coordinated drug enforcement efforts. The funds then provide for expenditures in relation to targeting, investigating and prosecuting individuals engaged in drug-trafficking activities, and to seize all assets derived there from.

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Irwindale Joint Powers Authority – This fund accounts for all financial activities of the Irwindale Joint Powers Authority (IJPA) which was established on April 24, 2013. The IJPA provides assistance to the City of Irwindale and the Irwindale Housing Authority in their long-term financing undertakings, including financing of public capital improvements to be owned by either entity.

Measure M – This fund accounts for the City's share of the half cent sales tax approved by Los Angeles County voters, effective November 9, 2016. Measure M is to improve transportation and ease traffic congestion consistent with the Measure M Ordinance #16-01.

Safe Clean Water Program Measure W – This fund accounts for dedicated funding for stormwater and urban runoff to increase local water supply, improve water quality, and protect public health by implementing a parcel tax of 2.5% per square foot of impermeable area, surfaces covered by hardscape-like materials such as concrete and asphalt.

Development Impact Fees – This fund accounts for funding to the City for future construction or expansion of government facilities necessary to mitigate the impact of new developments in the City.

Irwindale Community Foundation – This fund is to support the City of Irwindale and residents of the City of Irwindale by providing funding, through grants, donations, and corporate support, for community benefits and services to benefit the community within the present and future boundaries of the City of Irwindale.

CITY OF IRWINDALE

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

	Special Revenue Funds			
	Reclamation	AB939	Asset Forfeiture	State Gas Tax
Assets:				
Pooled cash and investments	\$ 4,919,195	\$ 942,021	\$ 33,574	\$ 194,619
Receivables:				
Accounts	136,662	29,233	-	-
Taxes	-	-	-	4,844
Accrued interest	6,782	1,109	43	253
Advances to other funds	5,530,000	-	-	-
Total Assets	\$ 10,592,639	\$ 972,363	\$ 33,617	\$ 199,716
Liabilities, Deferred inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ 166	\$ 5,663	\$ 152	\$ -
Accrued liabilities	-	7,457	-	-
Due to other funds	-	-	-	-
Total Liabilities	166	13,120	152	-
Fund Balances:				
Restricted for:				
Public safety - police activities	-	-	33,465	-
Parks and recreation	-	-	-	-
Public works	10,592,473	959,243	-	199,716
Unassigned	-	-	-	-
Total Fund Balances	10,592,473	959,243	33,465	199,716
Total Liabilities and Fund Balances	\$ 10,592,639	\$ 972,363	\$ 33,617	\$ 199,716

CITY OF IRWINDALE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

(CONTINUED)

	Special Revenue Funds			
	Air Quality Improvement	Proposition A	Proposition C	Measure R
Assets:				
Pooled cash and investments	\$ 4,024	\$ 37,567	\$ 8	\$ 43,777
Receivables:				
Accounts	476	-	-	-
Taxes	-	-	-	-
Accrued interest	4	83	15	65
Advances to other funds	-	-	-	-
Total Assets	\$ 4,504	\$ 37,650	\$ 23	\$ 43,842
Liabilities, Deferred inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
Restricted for:				
Public safety - police activities	-	-	-	-
Parks and recreation	-	-	-	-
Public works	4,504	37,650	23	43,842
Unassigned	-	-	-	-
Total Fund Balances	4,504	37,650	23	43,842
Total Liabilities and Fund Balances	\$ 4,504	\$ 37,650	\$ 23	\$ 43,842

CITY OF IRWINDALE

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

	Special Revenue Funds			
	Federal Grants	Community Development Block Grant	State Grants	COPS
Assets:				
Pooled cash and investments	\$ -	\$ -	\$ -	\$ 209,964
Receivables:				
Accounts	1,871	2,626	80,163	-
Taxes	-	-	-	-
Accrued interest	-	-	-	365
Advances to other funds	-	-	-	-
Total Assets	\$ 1,871	\$ 2,626	\$ 80,163	\$ 210,329
Liabilities, Deferred inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ 1,246	\$ 18,488	\$ -
Accrued liabilities	928	-	-	-
Due to other funds	943	1,380	61,676	-
Total Liabilities	1,871	2,626	80,164	-
Fund Balances:				
Restricted for:				
Public safety - police activities	-	-	-	210,329
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Unassigned	-	-	(80,164)	-
Total Fund Balances	-	-	(80,164)	210,329
Total Liabilities and Fund Balances	\$ 1,871	\$ 2,626	\$ 80,163	\$ 210,329

CITY OF IRWINDALE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

(CONTINUED)

	Special Revenue Fund			
	Asset Forfeiture - State	Irwindale Joint Powers Authority	Measure M	Safe Clean Water Program
Assets:				
Pooled cash and investments	\$ 1,320	\$ -	\$ 9	\$ 432,857
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Accrued interest	2	-	12	223
Advances to other funds	-	-	-	-
Total Assets	\$ 1,322	\$ -	\$ 21	\$ 433,080
Liabilities, Deferred inflows of Resources, and Fund Balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
Restricted for:				
Public safety - police activities	1,322	-	-	-
Parks and recreation	-	-	-	-
Public works	-	-	21	433,080
Unassigned	-	-	-	-
Total Fund Balances	1,322	-	21	433,080
Total Liabilities and Fund Balances	\$ 1,322	\$ -	\$ 21	\$ 433,080

CITY OF IRWINDALE

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

	Special Revenue Funds		Total Governmental Funds
	Development Impact Fees	Irwindale Community Foundation	
Assets:			
Pooled cash and investments	\$ 307,201	\$ 25,724	\$ 7,151,860
Receivables:			
Accounts	-	-	251,031
Taxes	-	-	4,844
Accrued interest	135	-	9,091
Advances to other funds	-	-	5,530,000
Total Assets	\$ 307,336	\$ 25,724	\$ 12,946,826
Liabilities, Deferred inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable	\$ -	\$ 4,000	\$ 29,715
Accrued liabilities	-	-	8,385
Due to other funds	-	-	63,999
Total Liabilities	-	4,000	102,099
Fund Balances:			
Restricted for:			
Public safety - police activities	-	-	245,116
Parks and recreation	-	21,724	21,724
Public works	307,336	-	12,577,888
Unassigned	-	-	(80,164)
Total Fund Balances	307,336	21,724	12,764,564
Total Liabilities and Fund Balances	\$ 307,336	\$ 25,724	\$ 12,946,826

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CITY OF IRWINDALE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue Funds			
	Reclamation	AB939	Asset Forfeiture	State Gas Tax
Revenues:				
Taxes	\$ -	\$ 294,187	\$ -	\$ -
Intergovernmental	-	-	14,557	63,238
Charges for services	-	-	-	-
Use of money and property	10,261	1,678	66	383
Miscellaneous	1,256,502	-	-	-
Total Revenues	1,266,763	295,865	14,623	63,621
Expenditures:				
Current:				
General government	-	-	-	3,000
Public safety	-	-	10,855	-
Parks and recreation	-	-	-	-
Public works	52,979	212,576	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	52,979	212,576	10,855	3,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,213,784	83,289	3,768	60,621
Other Financing Sources (Uses):				
Transfers in	111,138	-	-	-
Transfers out	(1,450,000)	-	-	(39,180)
Total Other Financing Sources (Uses)	(1,338,862)	-	-	(39,180)
Net Change in Fund Balances	(125,078)	83,289	3,768	21,441
Fund Balances, Beginning of Year	10,717,551	875,954	29,697	178,275
Fund Balances, End of Year	\$ 10,592,473	\$ 959,243	\$ 33,465	\$ 199,716

CITY OF IRWINDALE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

(CONTINUED)

	Special Revenue Funds			
	Air Quality Improvement	Proposition A	Proposition C	Measure R
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,872	30,301	25,133	18,876
Charges for services	-	-	-	-
Use of money and property	6	130	27	102
Miscellaneous	-	-	-	-
Total Revenues	1,878	30,431	25,160	18,978
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Public works	-	58,741	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	58,741	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,878	(28,310)	25,160	18,978
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	(26,130)	(19,750)
Total Other Financing Sources (Uses)	-	-	(26,130)	(19,750)
Net Change in Fund Balances	1,878	(28,310)	(970)	(772)
Fund Balances, Beginning of Year	2,626	65,960	993	44,614
Fund Balances, End of Year	\$ 4,504	\$ 37,650	\$ 23	\$ 43,842

CITY OF IRWINDALE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue Funds			
	Federal Grants	Community Development Block Grant	State Grants	COPS
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	78,223	9,561	10,683	156,727
Charges for services	-	-	-	-
Use of money and property	-	-	-	551
Miscellaneous	-	-	-	-
Total Revenues	78,223	9,561	10,683	157,278
Expenditures:				
Current:				
General government	-	-	3,544	-
Public safety	8,752	9,561	-	179,140
Parks and recreation	-	-	-	-
Public works	-	-	75,886	-
Capital outlay	69,471	-	-	118,963
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	78,223	9,561	79,430	298,103
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(68,747)	(140,825)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	(68,747)	(140,825)
Fund Balances, Beginning of Year	-	-	(11,417)	351,154
Fund Balances, End of Year	\$ -	\$ -	\$ (80,164)	\$ 210,329

CITY OF IRWINDALE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

(CONTINUED)

	Special Revenue Funds			
	Asset Forfeiture - State	Irwindale Joint Powers Authority	Measure M	Safe Clean Water Program
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	21,387	432,742
Charges for services	-	-	-	-
Use of money and property	3	8	22	338
Miscellaneous	-	-	-	-
Total Revenues	3	8	21,409	433,080
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	540,000	-	-
Interest and fiscal charges	-	21,600	-	-
Total Expenditures	-	561,600	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	3	(561,592)	21,409	433,080
Other Financing Sources (Uses):				
Transfers in	-	561,600	-	-
Transfers out	-	(251)	(22,220)	-
Total Other Financing Sources (Uses)	-	561,349	(22,220)	-
Net Change in Fund Balances	3	(243)	(811)	433,080
Fund Balances, Beginning of Year	1,319	243	832	-
Fund Balances, End of Year	\$ 1,322	\$ -	\$ 21	\$ 433,080

CITY OF IRWINDALE

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue Funds		Total
	Development	Irwindale	Nonmajor
	Impact Fees	Community	Governmental
		Foundation	Funds
Revenues:			
Taxes	\$ -	\$ -	\$ 294,187
Intergovernmental	-	-	863,300
Charges for services	307,132	-	307,132
Use of money and property	204	-	13,779
Miscellaneous	-	260,000	1,516,502
Total Revenues	307,336	260,000	2,994,900
Expenditures:			
Current:			
General government	-	820	7,364
Public safety	-	-	208,308
Parks and recreation	-	257,998	257,998
Public works	-	-	400,182
Capital outlay	-	-	188,434
Debt service:			
Principal retirement	-	-	540,000
Interest and fiscal charges	-	-	21,600
Total Expenditures	-	258,818	1,623,886
Excess (Deficiency) of Revenues Over (Under) Expenditures	307,336	1,182	1,371,014
Other Financing Sources (Uses):			
Transfers in	-	20,542	693,280
Transfers out	-	-	(1,557,531)
Total Other Financing Sources (Uses)	-	20,542	(864,251)
Net Change in Fund Balances	307,336	21,724	506,763
Fund Balances, Beginning of Year	-	-	12,257,801
Fund Balances, End of Year	\$ 307,336	\$ 21,724	\$ 12,764,564

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
RECLAMATION
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 10,717,551	\$ 10,717,551	\$ 10,717,551	\$ -
Resources (Inflows):				
Use of money and property	20,500	20,500	10,261	(10,239)
Miscellaneous	1,000,000	1,000,000	1,256,502	256,502
Transfers in	147,260	147,260	111,138	(36,122)
Amounts Available for Appropriations	11,885,311	11,885,311	12,095,452	210,141
Charges to Appropriations (Outflow):				
Public works	121,380	201,585	52,979	148,606
Transfers out	1,450,000	1,450,000	1,450,000	-
Total Charges to Appropriations	1,571,380	1,651,585	1,502,979	148,606
Budgetary Fund Balance, June 30	\$ 10,313,931	\$ 10,233,726	\$ 10,592,473	\$ 358,747

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE

AB939

YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 875,954	\$ 875,954	\$ 875,954	\$ -
Resources (Inflows):				
Taxes	250,000	250,000	294,187	44,187
Use of money and property	1,000	1,000	1,678	678
Amounts Available for Appropriations	1,126,954	1,126,954	1,171,819	44,865
Charges to Appropriations (Outflow):				
Public works	244,870	244,870	212,576	32,294
Total Charges to Appropriations	244,870	244,870	212,576	32,294
Budgetary Fund Balance, June 30	\$ 882,084	\$ 882,084	\$ 959,243	\$ 77,159

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
 ASSET FORFEITURE
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 29,697	\$ 29,697	\$ 29,697	\$ -
Resources (Inflows):				
Intergovernmental	-	-	14,557	14,557
Use of money and property	-	-	66	66
Amounts Available for Appropriations	29,697	29,697	44,320	14,623
Charges to Appropriations (Outflow):				
Public safety	-	10,105	10,855	(750)
Capital outlay	-	18,180	-	18,180
Total Charges to Appropriations	-	28,285	10,855	17,430
Budgetary Fund Balance, June 30	\$ 29,697	\$ 1,412	\$ 33,465	\$ 32,053

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
 STATE GAS TAX
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 178,275	\$ 178,275	\$ 178,275	\$ -
Resources (Inflows):				
Intergovernmental	66,673	66,673	63,238	(3,435)
Use of money and property	70	70	383	313
Amounts Available for Appropriations	245,018	245,018	241,896	(3,122)
Charges to Appropriations (Outflow):				
General government	2,500	5,500	3,000	2,500
Capital outlay	-	20,590	-	20,590
Transfers out	39,180	165,657	39,180	126,477
Total Charges to Appropriations	41,680	191,747	42,180	149,567
Budgetary Fund Balance, June 30	\$ 203,338	\$ 53,271	\$ 199,716	\$ 146,445

CITY OF IRWINDALE

**BUDGETARY COMPARISON SCHEDULE
 AIR QUALITY IMPROVEMENT
 YEAR ENDED JUNE 30, 2021**

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 2,626	\$ 2,626	\$ 2,626	\$ -
Resources (Inflows):				
Intergovernmental	1,700	1,700	1,872	172
Use of money and property	-	-	6	6
Amounts Available for Appropriations	4,326	4,326	4,504	178
Charges to Appropriations (Outflow):				
Transfers out	1,700	1,700	-	1,700
Total Charges to Appropriations	1,700	1,700	-	1,700
Budgetary Fund Balance, June 30	\$ 2,626	\$ 2,626	\$ 4,504	\$ 1,878

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
PROPOSITION A
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 65,960	\$ 65,960	\$ 65,960	\$ -
Resources (Inflows):				
Intergovernmental	31,740	31,740	30,301	(1,439)
Use of money and property	50	50	130	80
Amounts Available for Appropriations	97,750	97,750	96,391	(1,359)
Charges to Appropriations (Outflow):				
Public works	29,570	59,390	58,741	649
Total Charges to Appropriations	29,570	59,390	58,741	649
Budgetary Fund Balance, June 30	\$ 68,180	\$ 38,360	\$ 37,650	\$ (710)

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
 PROPOSITION C
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 993	\$ 993	\$ 993	\$ -
Resources (Inflows):				
Intergovernmental	26,330	26,330	25,133	(1,197)
Use of money and property	-	-	27	27
Amounts Available for Appropriations	27,323	27,323	26,153	(1,170)
Charges to Appropriations (Outflow):				
Transfers out	26,330	26,330	26,130	200
Total Charges to Appropriations	26,330	26,330	26,130	200
Budgetary Fund Balance, June 30	\$ 993	\$ 993	\$ 23	\$ (970)

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
 MEASURE R
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 44,614	\$ 44,614	\$ 44,614	\$ -
Resources (Inflows):				
Intergovernmental	19,750	19,750	18,876	(874)
Use of money and property	-	-	102	102
Amounts Available for Appropriations	64,364	64,364	63,592	(772)
Charges to Appropriations (Outflow):				
Transfers out	19,750	19,750	19,750	-
Total Charges to Appropriations	19,750	19,750	19,750	-
Budgetary Fund Balance, June 30	\$ 44,614	\$ 44,614	\$ 43,842	\$ (772)

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
 FEDERAL GRANTS
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Intergovernmental	-	106,674	78,223	(28,451)
Amounts Available for Appropriations	-	106,674	78,223	(28,451)
Charges to Appropriations (Outflow):				
Public safety	-	36,475	8,752	27,723
Capital outlay	-	70,199	69,471	728
Total Charges to Appropriations	-	106,674	78,223	28,451
Budgetary Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
 COMMUNITY DEVELOPMENT BLOCK GRANT
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Intergovernmental	9,900	9,900	9,561	(339)
Amounts Available for Appropriations	9,900	9,900	9,561	(339)
Charges to Appropriation (Outflow):				
Public safety	9,900	9,900	9,561	339
Total Charges to Appropriations	9,900	9,900	9,561	339
Budgetary Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
 STATE GRANTS
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ (11,417)	\$ (11,417)	\$ (11,417)	\$ -
Resources (Inflows):				
Intergovernmental	-	89,769	10,683	(79,086)
Amounts Available for Appropriations	(11,417)	78,352	(734)	(79,086)
Charges to Appropriation (Outflow):				
General government	-	15,789	3,544	12,245
Public works	-	187,563	75,886	111,677
Total Charges to Appropriations	-	203,352	79,430	123,922
Budgetary Fund Balance, June 30	\$ (11,417)	\$ (125,000)	\$ (80,164)	\$ 44,836

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
COPS
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 351,154	\$ 351,154	\$ 351,154	\$ -
Resources (Inflows):				
Intergovernmental	-	170,970	156,727	(14,243)
Use of money and property	-	-	551	551
Amounts Available for Appropriations	351,154	522,124	508,432	(13,692)
Charges to Appropriations (Outflow):				
Public safety	-	158,187	179,140	(20,953)
Capital outlay	-	349,693	118,963	230,730
Total Charges to Appropriations	-	507,880	298,103	209,777
Budgetary Fund Balance, June 30	\$ 351,154	\$ 14,244	\$ 210,329	\$ 196,085

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
 ASSET FORFEITURE - STATE
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 1,319	\$ 1,319	\$ 1,319	\$ -
Resources (Inflows):				
Use of money and property	-	-	3	3
Amounts Available for Appropriations	1,319	1,319	1,322	3
Charges to Appropriations (Outflow):				
Public safety	-	1,287	-	1,287
Total Charges to Appropriations	-	1,287	-	1,287
Budgetary Fund Balance, June 30	\$ 1,319	\$ 32	\$ 1,322	\$ 1,290

CITY OF IRWINDALE

**BUDGETARY COMPARISON SCHEDULE
 IRWINDALE JOINT POWERS AUTHORITY
 YEAR ENDED JUNE 30, 2021**

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 243	\$ 243	\$ 243	\$ -
Resources (Inflows):				
Use of money and property	-	-	8	8
Transfers in	561,600	561,600	561,600	-
Amounts Available for Appropriations	561,843	561,843	561,851	8
Charges to Appropriations (Outflow):				
Debt service:				
Principal retirement	540,000	540,000	540,000	-
Interest and fiscal charges	21,600	21,600	21,600	-
Transfers out	-	-	251	(251)
Total Charges to Appropriations	561,600	561,600	561,851	(251)
Budgetary Fund Balance, June 30	\$ 243	\$ 243	\$ -	\$ (243)

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
 MEASURE M
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 832	\$ 832	\$ 832	\$ -
Resources (Inflows):				
Intergovernmental	22,380	22,380	21,387	(993)
Use of money and property	-	-	22	22
Amounts Available for Appropriations	23,212	23,212	22,241	(971)
Charges to Appropriation (Outflow):				
Transfers out	22,380	22,380	22,220	160
Total Charges to Appropriations	22,380	22,380	22,220	160
Budgetary Fund Balance, June 30	\$ 832	\$ 832	\$ 21	\$ (811)

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
SAFE CLEAN WATER PROGRAM
YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Intergovernmental	-	440,000	432,742	(7,258)
Use of money and property	-	-	338	338
Amounts Available for Appropriation	-	440,000	433,080	(6,920)
Budgetary Fund Balance, June 30	\$ -	\$ 440,000	\$ 433,080	\$ (6,920)

CITY OF IRWINDALE

BUDGETARY COMPARISON SCHEDULE
 CAPITAL IMPROVEMENT PROJECTS
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ 107,456	\$ 107,456	\$ 107,456	\$ -
Resources (Inflows):				
Use of money and property	-	-	3,770	3,770
Miscellaneous	180,760	180,760	98,192	(82,568)
Transfers in	3,021,670	3,021,670	3,005,322	(16,348)
Amounts Available for Appropriations	3,309,886	3,309,886	3,214,740	(95,146)
Charges to Appropriation (Outflow):				
General government	-	-	40,000	(40,000)
Capital outlay	3,202,430	9,680,880	3,118,668	6,562,212
Total Charges to Appropriations	3,202,430	9,680,880	3,158,668	6,522,212
Budgetary Fund Balance, June 30	\$ 107,456	\$ (6,370,994)	\$ 56,072	\$ 6,427,066

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Custodial Funds

Custodial funds are used to account for funds held for the benefit of parties outside the government. The resources in these agency funds are not used to support any City programs. Custodial funds for the City of Irwindale are as follows:

Community Facilities District (CFD#1) – This fund accounts for the payment of debt service for bonds which were used for community facility improvements.

Live Oak Sewer Assessment District – This fund accounts for the payment of debt service for bonds which were used for sewer improvements on Live Oak Avenue.

Street Light Assessment District – This fund accounts for special assessments levied by the City for the operation and maintenance of street lights in the Irwindale Business Center.

Sewer Maintenance Assessment District – This fund accounts for special assessments levied for sewer system maintenance at the Irwindale Business Center.

CITY OF IRWINDALE

COMBINING STATEMENT OF NET POSITION
 ALL CUSTODIAL FUNDS
 JUNE 30, 2021

	CFD #1	Live Oak Assessment District	Street Lighting District
Assets:			
Pooled cash and investments	\$ -	\$ -	\$ 39,552
Receivables:			
Accrued interest	-	-	48
Total Assets	-	-	39,600
Liabilities:			
Accounts payable	-	-	284
Total Liabilities	-	-	284
Net Position:			
Held in trust for other purposes	-	-	39,316
Total Net Position	\$ -	\$ -	\$ 39,316

CITY OF IRWINDALE

COMBINING STATEMENT OF NET POSITION
 ALL CUSTODIAL FUNDS
 JUNE 30, 2021

	Sewer Maintenance District	Totals
Assets:		
Pooled cash and investments	\$ 78,931	\$ 118,483
Receivables:		
Accrued interest	112	160
Total Assets	79,043	118,643
Liabilities:		
Accounts payable	3,414	3,698
Total Liabilities	3,414	3,698
Net Position:		
Held in trust for other purposes	75,629	114,945
Total Net Position	\$ 75,629	\$ 114,945

CITY OF IRWINDALE

COMBINING STATEMENT OF CHANGES IN NET POSITION
 ALL CUSTODIAL FUNDS
 YEAR ENDED JUNE 30, 2021

	CFD #1	Live Oak Assessment District	Street Lighting District
Additions:			
Taxes	\$ -	\$ -	\$ 11,884
Interest and change in fair value of investments	169	-	73
Total Additions	169	-	11,957
Deductions:			
Administrative expenses	140,308	3,530	11,733
Interest expense	19,250	-	-
Reimbursement of prior taxes to County	770,000	-	-
Total Deductions	929,558	3,530	11,733
Changes in Net Position	(929,389)	(3,530)	224
Net Position - Beginning of the Year	-	-	-
Restatement of Net Position	929,389	3,530	39,092
Net Position - End of the Year	\$ -	\$ -	\$ 39,316

CITY OF IRWINDALE

COMBINING STATEMENT OF CHANGES IN NET POSITION
 ALL CUSTODIAL FUNDS
 YEAR ENDED JUNE 30, 2021

	Sewer Maintenance District	Totals
Additions:		
Taxes	\$ 143,195	\$ 155,079
Interest and change in fair value of investments	170	412
Total Additions	143,365	155,491
Deductions:		
Administrative expenses	170,600	326,171
Interest expense	-	19,250
Reimbursement of prior taxes to County	-	770,000
Total Deductions	170,600	1,115,421
Changes in Net Position	(27,235)	(959,930)
Net Position - Beginning of the Year	-	-
Restatement of Net Position	102,864	1,074,875
Net Position - End of the Year	\$ 75,629	\$ 114,945

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Statistical Section

The Statistical Section of the City of Irwindale's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the City of Irwindale's financial position has changed over time.

- Table 1: Net Position by Component – Last Ten Fiscal Years
- Table 2: Changes in Net Position – Last Ten Fiscal Years
- Table 3: Fund Balances of Governmental Funds – Last Ten Fiscal Years
- Table 4: Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the City of Irwindale's ability to generate revenues.

- Table 5: Governmental Activities Tax Revenues By Source – Last Ten Fiscal Years
- Table 6: Mining Tax Revenues – Last Ten Fiscal Years
- Table 7: Mining Tax Rates – Last Ten Fiscal Years
- Table 8: Principal Mining Taxpayers – Current Year and Nine Years Ago
- Table 9: Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years
- Table 10: Direct and Overlapping Property Tax Rates – Last Ten Fiscal Years
- Table 11: Principal Property Taxpayers – Current Year and Nine Years Ago
- Table 12: Property Tax Levies and Collections – Last Ten Fiscal Years
- Table 13: Taxable Sales by Category – Last Ten Fiscal Years
- Table 14: Top 25 Sales Tax Producers – Current Year and Nine Years Ago

Debt Capacity

These schedules present information to help the reader assess City of Irwindale's levels of outstanding debt and the City's ability to issue additional debt in the future.

- Table 15: Ratios of Outstanding Debt by Type – Last Ten Fiscal Years
- Table 16: Bonded Debt Pledged Revenue Coverage Successor Agency Tax Allocation Bonds – Last Ten Fiscal Years
- Table 17: Direct and Overlapping Debt
- Table 18: Legal Debt Margin Information – Last Ten Fiscal Years

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment in which the City of Irwindale operates, and to help make comparisons over time and among other governments.

- Table 19: Demographic and Economic Statistics – Last Ten Fiscal Years
- Table 20: Principal Employers – Current Year and Nine Years Ago

Operating Information

These schedules contain information about the City of Irwindale's operations and resources to help the reader understand how the City's financial information relates to the services and activities it provides.

- Table 21: Full-Time and Part-Time City Employees by Function – Last Ten Fiscal Years
- Table 22: Operating Indicators by Function – Last Ten Fiscal Years
- Table 23: Capital Asset Statistics by Function – Last Ten Fiscal Years

Sources: *Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for each relevant year.*

Table 1

City of Irwindale
 Net Position by Component
 Last Ten Fiscal Years
 (accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net Investment in capital assets	\$ 54,163,083	\$ 49,061,789	\$ 49,624,207	\$ 50,299,501	\$ 49,794,671	\$ 49,601,338	\$ 51,120,018	\$ 52,952,415	\$ 56,824,870	\$ 59,023,400
Restricted	84,591,464	89,708,274	59,274,997	50,523,767	60,867,149	57,816,698	52,235,181	49,089,392	40,959,612	48,761,203
Unrestricted	37,421,055	33,485,053	33,115,512	30,064,576	23,747,719	31,214,451	31,221,394	37,652,546	35,930,871	39,827,662
Total governmental activities net position	\$ 176,175,602	\$ 172,255,116	\$ 142,014,716	\$ 130,887,844	\$ 134,409,539	\$ 138,632,487	\$ 134,576,593	\$ 139,694,353	\$ 133,715,353	\$ 147,612,265

Table 2

City of Irwindale
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

Fiscal Year Ended June 30,										
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General government	\$ 11,618,188	\$ 7,675,365	\$ 7,460,530	\$ 7,629,859	\$ 8,761,277	\$ 13,737,232	\$ 7,288,404	\$ 8,340,672	\$ 14,321,050	\$ 10,317,742
Public safety	5,947,245	5,797,927	5,666,135	5,718,022	5,837,909	6,360,040	7,104,410	7,444,547	8,821,671	8,814,208
Public works	5,743,162	5,392,703	6,804,537	7,152,933	6,268,933	8,457,410	8,615,524	10,579,291	7,009,865	8,203,369
Parks and recreation	1,846,848	1,835,292	1,859,710	1,853,463	1,879,106	2,775,633	2,147,371	1,672,481	1,941,613	2,462,513
Interest on long-term debt	2,657,051	297,961	376,489	142,709	145,043	127,274	121,752	117,524	109,880	57,268
Total primary government expenses	\$ 27,812,494	\$ 20,999,248	\$ 22,167,401	\$ 22,496,986	\$ 22,892,268	\$ 31,457,589	\$ 25,277,461	\$ 28,154,515	\$ 32,204,079	\$ 29,855,100
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 502	\$ 442	\$ 12	\$ -	\$ 400	\$ -	\$ 994,225	\$ 424,921	\$ 380,424	\$ 387,006
Public safety	497,442	409,754	301,789	241,960	219,112	427,686	517,901	547,025	427,120	369,519
Public works	523,323	499,829	1,104,906	1,004,298	780,947	1,627,920	2,851,874	2,067,126	3,351,914	4,956,452
Parks and recreation	117,481	116,836	102,531	113,399	121,177	132,209	135,159	132,454	73,328	15,921
Operating grants and contributions	887,048	116,256	1,504,715	800,651	1,010,005	836,673	473,320	447,927	5,555,246	1,054,852
Capital grants and contributions	34,169	227,058	75,051	196,263	290,685	4,897	3,290,793	5,460,370	1,362,431	1,581,613
Total primary government revenues	\$ 2,059,965	\$ 1,869,175	\$ 3,089,004	\$ 2,356,571	\$ 2,422,326	\$ 3,029,385	\$ 8,263,272	\$ 9,079,823	\$ 11,150,463	\$ 8,365,363
Net Revenues (Expense)										
Total primary government net expense	\$ (25,752,529)	\$ (19,130,073)	\$ (19,078,397)	\$ (20,140,415)	\$ (20,469,942)	\$ (28,428,204)	\$ (17,014,189)	\$ (19,074,692)	\$ (21,053,616)	\$ (21,489,737)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes	\$ 9,022,938	\$ 3,621,003	\$ 1,296,288	\$ 1,994,517	\$ 2,166,117	\$ 1,925,140	\$ 2,257,962	\$ 2,182,843	\$ 1,924,401	\$ 2,492,984
Property	4,457,993	5,001,084	5,726,528	6,446,449	6,717,324	6,291,651	7,088,995	7,130,002	6,233,454	7,303,874
Mining/processing	3,394,807	3,757,466	4,246,191	3,882,558	3,691,820	3,937,691	4,220,157	4,527,677	4,065,292	8,501,430
Sales	3,134,265	3,289,837	3,658,588	4,018,841	3,755,043	3,601,434	3,873,263	3,759,934	3,439,780	3,229,073
Utility Users	1,114,846	1,068,712	1,210,925	1,332,218	1,330,527	1,348,162	1,410,694	1,355,055	1,345,110	1,386,036
Franchise	1,118,699	1,084,552	1,047,405	983,323	1,151,728	1,234,886	1,236,833	1,513,989	1,433,490	1,419,423
Business licenses	310,334	267,682	331,731	376,131	345,301	426,282	413,519	363,873	412,270	573,085
Other	111,598	113,675	121,712	124,842	127,443	129,810	138,747	146,857	153,720	159,937
Motor vehicle in lieu	2,725,901	1,330,941	623,267	1,013,123	1,155,492	600,339	599,074	2,541,718	629,741	729,032
Use of money and property	-	514,453	-	-	718,150	4,572,836	-	-	-	-
Gain on sale of assets	411,368	1,135,156	728,407	275,362	2,809,931	8,651,269	869,325	670,704	950,250	474,094
Other	50,571,909	(5,974,974)	(30,153,045)	5,785,449	-	-	-	-	(5,512,892)	8,952,218
Extraordinary gain/(loss) on dissolution of redevelopment agency *	76,374,658	15,209,587	(11,162,003)	26,232,813	23,968,876	32,719,500	22,108,569	24,192,452	15,074,616	35,221,186
Total primary government	\$ 50,622,129	\$ (3,920,486)	\$ (30,240,400)	\$ 6,092,398	\$ 3,498,934	\$ 4,291,296	\$ 5,094,380	\$ 5,117,760	\$ (5,979,000)	\$ 13,731,449

* Per State Assembly Bill AB 1X26, redevelopment agencies in California were dissolved as of February 1, 2012. After this dissolution date, the assets and financial activities of the former Irwindale Community Redevelopment Agency are reported as a fiduciary fund in the financial statements of the City of Irwindale which serves as the Successor Agency to the Irwindale Community Redevelopment Agency.

Table 3
City of Irwindale
Fund Balances of Governmental F
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General fund										
Nonspendable	\$ 30,191,045	\$ 34,346,793	\$ 4,188,578	\$ 11,013,366	\$ 12,142,153	\$ 9,181,943	\$ 8,869,831	\$ 5,971,949	\$ 6,173,082	\$ 6,178,270
Restricted	-	2,464,622	-	-	-	-	-	-	-	-
Assigned	25,176,638	17,677,821	17,057,727	14,897,110	18,676,485	30,620,784	30,112,196	32,081,720	29,253,846	29,092,164
Unassigned	-	-	-	-	-	-	-	-	(329,443)	6,610,103
Total general fund	55,367,683	54,489,236	21,246,305	25,910,476	30,818,638	39,802,727	38,982,027	38,053,669	35,097,485	41,880,537
All other governmental funds										
Nonspendable	\$ 29,122,352	\$ 17,162,644	\$ 14,590,361	\$ 13,401,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:										
Continuing Operations	3,400,709	16,151,287	18,095,879	19,226,187	-	-	-	-	-	-
Public safety	347,622	439,857	785,583	498,511	321,512	332,320	400,881	404,524	382,170	245,116
Parks and recreation	-	-	-	-	-	-	-	-	-	21,724
Public works	21,567,736	23,336,819	24,887,273	27,031,968	-	-	29,781,088	26,971,910	26,249,123	26,767,937
Capital projects funds	-	-	-	-	30,375,656	30,621,096	-	2,909,411	107,456	56,072
Housing activities	-	-	-	-	30,169,981	26,862,878	22,052,482	18,802,558	12,806,670	21,670,354
Debt service	-	-	915,900	915,964	-	404	730	989	243	-
Assigned	-	-	-	-	-	-	-	1,400,000	-	-
Unassigned	-	-	-	(4,805)	(4,863)	(180,356)	(26,479)	(1,446)	(11,417)	(80,164)
Total all other governmental funds	\$ 54,438,419	\$ 57,090,607	\$ 59,274,996	\$ 61,068,977	\$ 60,862,286	\$ 57,636,342	\$ 52,208,702	\$ 50,487,946	\$ 39,534,245	\$ 48,681,039

Table 4
City of Inwindale
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis accounting)

	Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues:										
Taxes	\$ 22,994,591	\$ 17,717,330	\$ 17,209,830	\$ 19,479,493	\$ 19,304,177	\$ 18,654,064	\$ 20,597,369	\$ 20,432,581	\$ 18,908,037	\$ 24,890,696
Licenses and permits	283,398	247,039	530,137	576,658	554,101	938,966	1,715,887	1,396,588	1,072,463	2,725,917
Intergovernmental	854,348	1,088,969	870,432	815,984	685,971	474,772	563,951	1,017,960	804,439	998,062
Charges for services	470,000	447,475	447,475	753,446	570,149	1,504,357	1,517,298	1,114,488	2,567,927	2,449,426
Use of money and property	2,725,901	1,330,941	623,267	1,013,123	1,155,492	599,476	599,361	2,685,365	2,019,171	729,032
Fines and forfeitures	385,350	332,347	225,655	212,850	193,467	243,812	305,749	326,981	204,280	137,662
Contributions	2,000	8,600	10,730	208,041	556,028	41,079	37,550	253,094	3,379,612	61,674
Miscellaneous	1,714,792	1,143,637	734,104	278,003	2,812,240	8,672,122	5,007,717	4,451,692	2,445,400	3,465,782
Total revenues	\$ 29,430,380	\$ 22,316,338	\$ 20,957,601	\$ 23,154,301	\$ 25,787,621	\$ 31,128,648	\$ 30,344,882	\$ 31,678,749	\$ 31,401,329	\$ 35,458,251
Expenditures:										
General government	\$ 11,009,364	\$ 6,891,893	\$ 7,368,913	\$ 7,459,738	\$ 7,999,231	\$ 13,525,715	\$ 12,858,871	\$ 9,197,821	\$ 14,543,070	\$ 9,134,721
Public safety	5,792,040	5,569,075	5,472,221	5,552,325	5,702,613	5,780,504	9,915,262	9,740,120	10,467,471	6,996,871
Parks and recreation	1,662,490	1,653,370	1,661,622	1,661,770	1,781,960	1,935,900	1,862,459	1,927,800	2,050,185	1,973,355
Public works	4,407,686	4,159,516	4,345,647	4,793,164	4,741,024	6,610,493	8,418,135	8,016,992	6,428,605	6,406,208
Capital outlay	1,449,905	927,084	1,772,245	2,429,246	987,916	1,490,419	2,927,419	3,510,263	5,669,393	3,514,216
Debt Service:										
Principal	3,739,902	445,159	4,835,000	440,000	455,000	465,000	480,000	495,000	520,000	540,000
Interest and fiscal charges	4,246,611	235,979	409,021	145,356	136,556	135,308	131,076	126,996	119,598	71,786
Total expenditures	\$ 32,307,998	\$ 19,882,076	\$ 25,864,669	\$ 22,481,599	\$ 21,804,300	\$ 29,943,339	\$ 36,593,222	\$ 33,014,992	\$ 39,798,322	\$ 28,637,157
Excess of revenues over (under) expenditures	\$ (2,877,618)	\$ 2,434,262	\$ (4,907,068)	\$ 672,702	\$ 3,983,321	\$ 1,185,309	\$ (6,248,340)	\$ (1,336,243)	\$ (8,396,993)	\$ 6,821,094
Other financing sources (uses):										
Transfers in	\$ 10,041,173	\$ 642,717	\$ 3,963,307	\$ 1,200,515	\$ 3,909,009	\$ 5,391,719	\$ 3,006,609	\$ 6,372,238	\$ 5,523,924	\$ 14,598,853
Transfers out	(10,041,173)	(642,717)	(3,963,307)	(1,200,515)	(3,909,009)	(5,391,719)	(3,006,609)	(6,372,238)	(5,523,924)	(14,598,853)
Proceeds on sale of land held	-	514,453	-	-	718,150	4,572,836	-	1,229,321	-	-
Loss on sale of land held	-	-	-	-	-	-	-	(2,542,192)	(5,512,892)	8,952,218
Bonds issued	-	-	-	-	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-	-	-	-	-
Contributions to Successor Agency	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	\$ (545,416)	\$ 514,453	\$ 4,001,572	\$ -	\$ 718,150	\$ 4,572,836	\$ -	\$ (1,312,871)	\$ (5,512,892)	\$ 8,952,218
Extraordinary Gain/(Loss) *	(31,443,000)	(1,174,974)	(30,153,045)	5,785,449	-	-	-	-	-	-
Net change in fund balances before restatements	\$ (34,866,034)	\$ 1,773,741	\$ (31,058,541)	\$ 6,458,151	\$ 4,701,471	\$ 5,758,145	\$ (6,248,340)	\$ (2,649,114)	\$ (13,909,885)	\$ 15,773,312
Restatement of fund balances	-	-	-	-	-	-	-	-	-	156,534
Net change in fund balances, after restatement	\$ (34,866,034)	\$ 1,773,741	\$ (31,058,541)	\$ 6,458,151	\$ 4,701,471	\$ 5,758,145	\$ (6,248,340)	\$ (2,649,114)	\$ (13,909,885)	\$ 15,929,846
Debt service as a percentage of noncapital expenditures **	25.88%	3.59%	21.77%	2.92%	2.84%	2.11%	1.82%	2.11%	1.87%	2.44%

* Per State Assembly Bill AB 1X26, redevelopment agencies in California were dissolved as of February 1, 2012. The assets and financial activities of the former Inwindale Community Redevelopment Agency are now reported as a fiduciary fund in the financial statements of the City of Inwindale which serves as the Successor Agency to the Inwindale Community Redevelopment Agency, which has resulted in these Extraordinary Gains/(Loss) amounts.

** The amount of capital outlay used to calculate the ratio of total debt service expenditures to noncapital expenditures is based on the capital outlay amount in the government-wide statement, Reconciliation of the Statement of Revenues, Expenditures, and Changes to Fund Balances of Governmental Funds to the Statement of Activities

Table 5
City of Inwindale
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years
(accrual basis of accounting)

Fiscal Year Ended June 30	Property Tax	Mining Tax	Sales Tax	Utility Users Tax	Other Tax	Total Taxes
2012 *	9,022,938	4,457,993	3,394,807	3,134,265	2,543,879	22,553,882
2013 *	3,621,003	5,001,084	3,757,466	3,289,837	2,420,946	18,090,336
2014	1,296,288	5,726,528	4,246,191	3,658,588	2,590,061	17,517,656
2015	1,994,517	6,446,449	3,882,558	4,018,841	2,691,672	19,034,037
2016	2,166,117	6,717,324	3,691,820	3,755,043	2,827,556	19,157,860
2017	1,926,393	6,291,651	3,937,691	3,601,434	3,009,330	18,766,499
2018	2,257,962	7,088,995	4,220,157	3,873,263	3,061,046	20,501,423
2019	2,182,643	7,130,002	4,527,677	3,759,934	3,232,917	20,833,173
2020	1,924,401	6,233,454	4,065,292	3,439,780	3,190,870	18,853,797
2021	2,492,984	7,303,874	8,501,430	3,229,073	3,378,544	24,905,905

* Per State Assembly Bill AB 1X26, redevelopment agencies in California were dissolved as of February 1, 2012. After this dissolution date, the assets and financial activities of the former Inwindale Community Redevelopment Agency are reported as a fiduciary fund in the financial statements of the City of Inwindale, which serves as the Successor Agency to the Inwindale Community Redevelopment Agency. Fiscal Year 2012 reflects a partial year of tax increment revenue, as these funds discontinued after February 2012 to the dissolution of the redevelopment agency. Fiscal Year 2013 reflects the first full year without tax increment revenues. This amount includes property taxes, as well as taxes received by the County as residual revenue from the Successor Agency.

Table 6
City of Irwindale
Mining Tax Revenues
Last Ten Fiscal Years
(accrual basis of accounting)

Fiscal Year Ended June 30	Excavation Tax	Processing Tax	Special Mining Excavation Tax	Special Mining Processing Tax	Total Mining Taxes
2012	1,327,094	679,849	1,621,328	829,722	4,457,993
2013	1,491,796	759,545	1,822,951	926,792	5,001,084
2014	1,698,843	879,048	2,076,325	1,072,312	5,726,528
2015	1,917,157	984,895	2,343,051	1,201,346	6,446,449
2016	1,982,039	1,042,060	2,422,446	1,270,779	6,717,324
2017	1,857,818	979,163	2,260,579	1,194,091	6,291,651
2018	2,091,731	1,099,413	2,557,242	1,340,609	7,088,995
2019	2,097,535	1,112,120	2,564,302	1,356,045	7,130,002
2020	1,638,905	1,166,733	2,005,071	1,422,745	6,233,454
2021	1,919,450	1,368,957	2,346,581	1,668,886	7,303,875

Source: City of Irwindale Finance Department

Table 7
City of Irwindale
Mining Tax Rates
Last Ten Fiscal Years

Fiscal Year Ended June 30	Excavation Tax Rate (per ton)	Processing Tax Rate (per ton)	Mining Impact Excavation Tax Rate (per ton)	Mining Impact Processing Tax Rate (per ton)
2012	0.2596	0.1298	0.3172	0.1584
2013	0.2619	0.1310	0.3201	0.1598
2014	0.2656	0.1328	0.3246	0.1620
2015	0.2669	0.1335	0.3262	0.1628
2016	0.2770	0.1362	0.3327	0.1661
2017	0.2795	0.1399	0.3417	0.1706
2018	0.2907	0.1455	0.3554	0.1774
2019	0.3003	0.1503	0.3671	0.1833
2020	0.3024	0.1514	0.3697	0.1846
2021	0.3133	0.1569	0.3830	0.1912

Source: City of Irwindale Finance Department

Table 8
City of Irwindale
Principal Mining Taxpayers
Current Year and Nine Years Ago
June 30, 2021

	2021			2012		
	Mining Operator	Mining Taxes	Percentage of Total Mining Tax Revenue	Mining Taxes	Rank	Percentage of Total Mining Tax Revenue
	Vulcan Durbin/Reliance	3,154,434	1	2,207,293	1	49.5%
	Hanson Aggregates	2,346,350	2	1,254,153	2	28.1%
	United Rock	1,582,171	3	808,487	3	18.1%
	All American Asphalt	99,741	4	46,963	6	1.1%
	Holliday Rock	67,996	5	50,496	5	1.1%
	Peck Road Gravel Pit	53,182	6	90,600	4	2.0%
	Totals	7,303,873	100.00%	4,457,991		100.00%

Source: City of Irwindale Finance Department

Table 9
City of Irwindale
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Category	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Residential	46,217,368	47,150,265	48,487,088	51,209,692	53,803,730	55,306,155	59,483,148	64,644,891	69,211,895	73,390,420
Commercial	156,088,581	154,295,529	165,743,037	174,522,114	179,619,293	182,176,675	171,797,899	171,514,320	213,589,419	254,462,647
Industrial	1,251,478,474	1,256,350,532	1,393,353,215	1,428,571,157	1,454,273,793	1,480,939,609	1,615,507,741	1,692,091,506	1,839,178,802	1,864,686,637
Government Owned	476,710	486,243	496,011	498,217	508,170	515,919	526,237	536,761	547,495	558,444
Institutional	151,574	154,604	157,695	158,410	161,574	164,037	167,317	850,000	-	-
Miscellaneous	7,445,786	7,399,309	7,354,853	7,804,466	7,806,464	7,795,215	7,764,046	7,781,738	7,829,920	7,830,569
Recreational	11,134,758	11,357,451	11,584,598	11,637,190	22,969,948	23,320,239	26,356,643	26,883,775	27,421,449	27,969,875
Vacant	44,946,595	61,389,175	53,746,555	63,402,720	69,052,434	78,577,829	81,698,273	81,100,375	79,272,843	85,240,244
SBE Nonunitary	8,555,358	8,555,358	7,427,946	7,427,946	7,071,026	7,071,526	7,071,526	7,071,526	7,071,526	7,171,072
Cross Reference	98,587,226	104,765,839	101,727,504	87,844,101	86,806,996	88,007,252	129,623,585	145,323,008	133,542,664	126,933,216
Unsecured	328,709,346	335,799,957	350,202,859	352,575,992	351,397,594	352,596,600	332,009,850	369,615,372	310,428,919	351,867,464
Exempt	(44,332,373)	(43,322,431)	(43,339,793)	(43,339,793)	(44,205,503)	(43,526,869)	(40,168,105)	(37,440,651)	(33,879,116)	(33,779,664)
TOTALS	1,951,791,776	1,987,704,262	2,130,281,361	2,185,652,005	2,233,471,022	2,276,471,056	2,432,006,265	2,567,413,272	2,688,094,932	2,800,110,588
Total Direct Rate	0.92704%	0.92472%	0.11961%	0.11935%	0.11913%	0.11874%	0.11491%	0.11809%	0.11771%	0.11680%

Source: HdL Coren & Cone Reports

Notes: In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to actual market value of taxable property and is subject to the limitations described above.

Table 10
City of Inwindale
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Fiscal Year Ended	Direct Rate	Overlapping Rates				Total Direct & Overlapping Rates
	General Levy	Los Angeles County	School Districts	Community College	Water District	
2012	1.00000	0.00000	0.80303	0.08507	0.00370	1.89180
2013	1.00000	0.00000	0.79357	0.08298	0.00350	1.88005
2014	1.00000	0.00000	0.78442	0.07141	0.00350	1.85933
2015	1.00000	0.00000	0.81082	0.07277	0.00350	1.88709
2016	1.00000	0.00000	0.89519	0.06507	0.00350	1.96376
2017	1.00000	0.00000	0.84665	0.07614	0.00350	1.92629
2018	1.00000	0.00000	0.92805	0.07348	0.00350	2.00503
2019	1.00000	0.00000	0.93819	0.07227	0.00350	2.01396
2020	1.00000	0.00000	0.91819	0.09525	0.00350	2.01694
2021	1.00000	0.00000	0.93974	0.07978	0.00350	2.02302

Source: HdL Coren & Cone Reports

Notes: In 1978, California voters passed Proposition 13 which sets the property tax rate at 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of the various intergovernmental overlapping debt.

Table 11
City of Irwindale
Principal Property Taxpayers
Current Year and Nine Years Ago
June 30, 2021

Property Owner	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
IBY Property Owner LLC	\$ 365,221,012	1	13.01%			
Crow Family Holdings Industrial	114,795,089	2	4.09%	96,370,393	2	4.93%
BPP Pacific Indl Reit LA Reg	90,328,327	3	3.22%			
Huy Fong Irwindale LLC	75,194,492	4	2.68%			
Kaiser	74,455,282	5	2.65%			
Duke Realty	63,750,000	6	2.27%			
Metropolitan Life Insurance Company	60,908,325	7	2.17%	51,992,897	3	2.66%
Vulcan Materials	60,791,886	8	2.17%	31,532,283	9	1.61%
Hanson Aggregates West Inc.	60,782,898	9	2.17%	48,646,649	4	2.49%
Lit Industrial LP	54,939,217	10	1.96%			
Millercoors Inc./Miller Brewing Company				345,033,207	1	17.63%
Ready Pac Produce Inc.				40,846,541	5	2.09%
Unitek Corporation				37,995,019	6	1.94%
Davis Wire Corporation				37,131,472	7	1.90%
Walton CWCA Ramona				31,840,702	8	1.63%
LBA RIV-CO XX LLC				30,608,929	10	1.56%
Totals	\$ 1,021,166,528		36.37%	\$ 751,998,092		38.43%

Source: HdL Coren & Cone Reports

Table 12
City of Inwindale
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	City Tax Levy	Collected within the Fiscal Year of the Levy		Collected In Subsequent Years	Total Collections	
		Amount Collected	Percentage of Levy		Amount	Percentage of Levy
2012	201,838	200,222	99.2%	280	200,501	99.3%
2013	203,082	202,147	99.5%	274	202,421	99.7%
2014	203,572	202,460	99.5%	302	202,762	99.6%
2015	203,580	200,674	98.6%	1,269	201,943	99.2%
2016	203,800	202,034	99.1%	NA	202,034	99.1%
2017	207,200	204,997	98.9%	NA	204,997	98.9%
2018	212,230	209,975	98.9%	NA	209,975	98.9%
2019	212,230	207,762	97.9%	NA	207,762	97.9%
2020	212,240	210,165	99.0%	NA	210,165	99.0%
2021	220,400	218,120	99.0%	NA	218,120	99.0%

NA - Information not available.

Source: HdL Coren & Cone, City of Inwindale Finance Dept, and County of Los Angeles Office of Auditor-Controller

Table 13

City of Irwindale
Taxable Sales by Category
Last Ten Fiscal Years

	(in thousands of dollars)									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Apparel Stores	365	363	664	580	599	483	733	719	635	145
Food Stores	376	345	353	458	715	591	353	290	285	372
Eating and Drinking Places	17,682	17,783	18,006	18,860	20,889	21,624	21,945	22,122	23,374	20,903
Building Materials	12,426	11,692	10,995	9,844	11,268	12,775	17,564	16,928	16,205	16,515
Auto Dealers and Supplies	3,134	3,224	3,285	3,294	3,606	6,311	7,788	9,331	9,862	9,152
Service Stations	44,254	50,541	51,843	51,248	45,400	38,906	42,478	44,726	50,297	31,987
Other Retail Stores	32,566	20,349	15,128	15,440	14,266	13,493	13,176	14,190	14,248	8,798
All Other Outlets	267,267	270,907	279,913	301,534	303,365	284,013	318,720	295,983	267,808	339,064
Total	\$ 378,070	\$ 375,204	\$ 380,187	\$ 401,258	\$ 400,108	\$ 378,196	\$ 422,757	\$ 404,289	\$ 382,714	\$ 426,936

* 2021 data not available.

Source: State of California Board of Equalization and the HdL Companies

Note: Due to confidentiality requirements, the names of the ten largest revenue payers are not disclosed.

The categories presented are intended to provide alternative information regarding the sources of the City's revenue.
HdL Companies reports run on an adjusted basis which means that they incorporate needed adjustments each year. Totals can also change as business types are more in line to their actual business activity.

Table 14
City of Irwindale
Top 25 Sales Tax Producers
Current Year and Nine Years Ago
June 30, 2021

2021		2012	
Business Name	Business Category	Business Name	Business Category
ACH Supply	Plumbing/Electrical Supplies	No Name on File 084155080	Receivables/Master Outlets
Arco	Service Stations	Arco	Service Stations
Arco AM PM	Service Stations	Arco AM PM	Service Stations
Arco AM PM	Service Stations	Arco AM PM	Service Stations
Bartley Optical Sales	Medical/Biotech	Chaparral Concrete	Contractors
Charter Furniture	Textiles/Furnishings	Chem Arrow	Drugs/Chemicals
Chem Arrow	Drugs/Chemicals	Decore Ative Specialties	Contractors
Decore Ative Specialties	Contractors	Education Management Systems	Business Services
Food Makers Bakery Equipment	Food Service Equip./Supplies	Food Makers Bakery Equipment	Food Service Equip./Supplies
Geary Pacific Supply	Contractors	Gano Excel	Specialty Stores
Gentle Carmen Auto	Used Automotive Dealers	H & K	Food Service Equip./Supplies
Hanson Aggregates West	Contractors	Hanson Aggregates West	Contractors
Holiday Rock Co	Contractors	Holiday Rock Co	Contractors
Johnstone Supply	Light Industrial/Printers	Jacmar Food Service	Food Service Equip./Supplies
McDonalds	Quick-Service Restaurants	Kal Care Enterprises	Electronics/Appliance Store
Miller Coors-Irwindale Brewery	Food Service Equip./Supplies	McDonalds	Quick-Service Restaurants
Patton Sales	Office Supplies/ Furniture	Miller Brewing Company	Food Service Equip./Supplies
Semihandmade	Textiles/Furnishings	National Ready Mixed Concrete	Contractors
Sigler	Contractors	Spragues Rock & Sand	Contractors
Spragues Rock & Sand	Contractors	Standard Concrete Products	Contractors
United Rock Products	Contractors	United Rock Products	Contractors
Unitek	Drugs/Chemicals	Unitek	Drugs/Chemicals
Vulcan Materials	Contractors	Vulcan Materials	Contractors
Western Emulsions	Contractors	W W Grainger	Electrical Equipment
Zotac USA	Office Equipment	Western Emulsions	Contractors
Percent of Fiscal Year Total Paid by Top 25 Accounts	71.19%		67.10%

Source: HdL Coren & Cone Reports

Firms Listed Alphabetically (April through March data for each year)

Table 15
City of Irwindale
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Lease Revenue Bonds (1)	Capital Leases	Total Debt Primary Government	Total Debt As A		Ratio of Outstanding Debt
				Percentage on Taxable Assessed Value	Per Capita Personal Income	
2012	4,800,000	6,492	4,806,492	0.25%	19,040	NM
2013	4,360,000	1,333	4,361,333	0.22%	20,093	NM
2014	(2) 3,526,572	-	3,526,572	0.17%	19,212	NM
2015	3,070,126	-	3,070,126	0.14%	18,934	NM
2016	2,598,680	-	2,598,680	0.12%	19,594	NM
2017	2,117,234	-	2,117,234	0.09%	18,219	NM
2018	1,620,788	-	1,620,788	0.07%	18,110	NM
2019	1,109,342	-	1,109,342	0.04%	18,389	NM
2020	572,896	-	572,896	0.02%	25,002	NM
2021	-	-	-	0.00%	27,356	NM

Source: City of Irwindale Note 6 to Financial Statements and Statistical Table 19

NM: Not Meaningful - As reflected in Table 19, the city's population is extraordinarily small; the majority of the City consists of Commercial and Industrial businesses. Therefore the Ratio of Outstanding Debt produces a result which is not meaningful or of value for analysis.

(1) Amounts presented included related premiums, discounts, and adjustments.

(2) On July 2, 2013, the City refinanced it's 2001 Certificate of Participation Bonds. As of fiscal year ended June 30, 2014, the City's outstanding debt consists of the 2013 Lease Revenue Bonds.

Table 16
City of Inwindale
Bonded Debt Pledged Revenue Coverage
Successor Agency Tax Allocation Bonds
Last Ten Fiscal Years

Fiscal Year	Tax Increment/ Allocation	Debt Service	
		Principal and Interest	Coverage
2012	8,668,428	8,877,673	0.98 (1)
2013	8,613,441	8,211,378	1.05 (2)
2014	5,182,005	8,205,079	0.63
2015	6,400,062	8,059,710	0.79
2016	8,036,419	7,995,186	1.01
2017	6,313,666	7,987,661	0.79
2018	5,286,629	7,982,087	0.66
2019	8,349,620	7,984,142	1.05
2020	8,329,604	7,981,230	1.04
2021	8,076,758	7,973,052	1.01

Source: City of Inwindale

Note: Details regarding the Successor Agency's outstanding debt can be found in Note 12c to the Financial Statements.

- (1) Per State Assembly Bill AB 1X26, redevelopment agencies in California were dissolved as of February 1, 2012. After this dissolution date, taxes were no longer allocated to redevelopment agencies as Tax Increment. Fiscal Year 2012 lists Tax Increment received for only part of the year.
- (2) As of February 1, 2012, the City serves as the Successor Agency to the former redevelopment agency, and funds for payment of debt obligations are allocated through a Recognized Obligation Payment Schedule (ROPS) process. The State must approve the ROPS prior to the County distributing property tax allocations.
- Fiscal Year 2012-13 and all fiscal years afterward reflect Redevelopment Property Tax Trust Fund (RPTTF) revenue allocated to the Successor Agency through the ROPS process for payment of its debt obligations. RPTTF allocations are approved by the State and distributed by the County.

Table 17

City of Irwindale
Direct and Overlapping Debt
As of June 30, 2021

	Percentage Applicable to City of Irwindale (1)	Amount Applicable to City of Irwindale
2020-21 Assessed Valuation (after deducting Incremental Value)		\$ 197,457,522
Direct Debt:		
2013 Lease Revenue Refunding Bond	100%	- (2)
		\$ -
Overlapping Debt:		
Metropolitan Water District	0.017%	\$ 23,094
El Monte School District	2.150%	1,972,827
El Monte Union High School District	1.121%	1,705,309
Citrus Community College District	5.349%	4,430,416
Mt San Antonio Community College District	0.970%	7,792,423
Rio Hondo Community College District	0.425%	478,993
Azusa Unified School District	15.988%	16,752,286
Baldwin Park Unified School District	6.240%	12,643,819
Covina Valley Unified School District	5.928%	11,226,141
Duarte Unified School District	9.987%	7,273,353
Monrovia Unified School District	0.731%	139,998
West Covina Unified School District	0.010%	9,604
Total Overlapping Debt		\$ 64,448,263
Total Direct and Overlapping Tax and Assessment Debt:		\$ 64,448,263

Ratio to Assessed Valuation:	
Direct Debt %	0.00%
Overlapping Debt %	32.64%
Total Gross Debt %	32.64%

- (1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.
(2) Amount presented includes related premiums, discounts, and adjustments.

Source: HdI Coren & Cone Reports

Table 18
City of Irwindale
Legal Debt Margin Information
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Assessed valuation	\$ 1,951,791,776	\$ 1,987,704,262	\$ 2,130,281,361	\$ 2,185,652,005	\$ 2,233,471,022	\$ 2,276,471,056	\$ 2,432,006,265	\$ 2,567,413,272	\$ 2,688,094,932	\$ 2,800,110,588
Conversion percentage	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Adjusted assessed valuation	487,947,944	496,926,066	532,570,340	546,413,001	558,367,756	569,117,764	608,001,566	641,853,318	672,023,733	700,027,647
Debt limit percentage	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Debt limit	73,192,192	74,538,910	79,885,551	81,961,950	83,755,163	85,367,665	91,200,235	96,277,998	100,803,560	105,004,147
Less debt applicable to the limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 73,192,192	\$ 74,538,910	\$ 79,885,551	\$ 81,961,950	\$ 83,755,163	\$ 85,367,665	\$ 91,200,235	\$ 96,277,998	\$ 100,803,560	\$ 105,004,147
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the State.

Source: City of Irwindale, Statistical Table 9 and Notes to Financial Statements.

Table 19
City of Inwindale
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2011	1,416	26,961	19,040	12.7%
2012	1,454	29,215	20,093	9.7%
2013	1,466	28,165	19,212	7.9%
2014	1,467	27,776	18,934	10.8%
2015	1,415	27,727	19,594	8.8%
2016	1,423	25,926	18,219	6.9%
2017	1,450	26,261	18,110	6.9%
2018	1,506	27,694	18,389	7.1%
2019	1,434	35,853	25,002	6.6%
2020	1,441	39,420	27,356	15.8%

* 2021 data not available.

Source: HdL Coren & Cone Reports

Table 20
City of Irwindale
Principal Employers
Current Year and Nine Years Ago

Employer	2021			2012		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Ready-Pac Produce Inc.	1,548	1	9.6%	1,950	2	7.8%
City of Hope	815	2	5.0%			
Decore-Active Specialties Inc.	600	3	3.7%	351	7	1.4%
Charter Communications	471	4	2.9%	361	5	1.4%
Southern California Edison	460	5	2.8%	2,528	1	10.1%
City of Hope Medical Foundation	375	6	2.3%			
Athens Services	365	7	2.3%			
Louis Vuitton U.S. Mfg Inc	351	8	2.2%			
CTI Foods	252	9	1.6%			
Biosense Webster	250	10	1.5%	300	8	1.2%
Miller Coors				520	3	2.1%
R Ranch Market				400	4	1.6%
Mariposa Horticultural Enterprise				360	6	1.4%
California Community News				261	9	1.0%
Gc Services Limited Partner				236	10	0.9%
Total	5,487		33.9%	7,267		29.1%
Estimated City Employment	16,200			25,000		

Source: HdL Business License System, Survey conducted by City.

Total Estimated City Employment provided by Community Development Department.

* Includes contract employees

Table 21
City of Inwindale
Full-time and Part-time City Employees by Function
Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2016	2016	2018	2019	2020	2021
General government	15.00	15.00	14.00	14.00	14.00	14.00	14.00	17.50	18.50	19.00	19.00
Police	45.00	46.00	47.00	47.00	47.00	47.00	47.00	47.50	47.00	47.00	47.00
Community Dvlp & Code En	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.50	12.50	13.00	13.00
Public Works	14.50	18.50	19.50	19.00	19.00	19.00	19.00	22.50	26.50	27.00	30.00
Library	4.50	4.50	4.50	4.50	4.50	4.50	4.50	8.00	7.50	7.50	7.50
Recreation	15.00	15.00	15.00	20.50	20.50	20.50	20.50	22.50	27.00	27.00	23.50
Senior Center	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00
Total	105.00	110.00	111.00	116.00	116.00	116.00	116.00	130.50	145.00	146.50	146.00

Source: City of Inwindale, Finance Department, budget document

Note: Reflects the number of positions authorized per the City's annual Compensation Resolution.

Table 22
City of Irwindale
Operating Indicators by Function
Last Ten Fiscal Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police:										
Increase in traffic enforcement citations	3,497	2,875	1,942	12,559	11,770	5,570	4,739	2,987	899	575
DUI arrests	216	143	33	47	40	16	17	19	20	11
Unlicensed drivers arrested or cited	495	376	207	233	132	357	207	234	28	22
Vandalism Arrests	12	13	10	6	2	6	7	4	7	4
Stolen Vehicles	39	39	40	24	22	21	44	27	36	37
Robberies	3	5	3	7	5	2	4	6	2	4
Burglaries	54	46	41	34	70	45	43	47	85	59
Calls for service	27,374	22,547	22,696	20,412	23,901	21,353	20,064	19,082	12,737	14,694
Recreation:										
Number of facility rentals	206	238	266	365	555	298	315	477	158	0
Number of recreation classes/programs	102	58	79	80	93	94	126	130	102	63
Number of special events	45	44	41	42	38	46	49	50	40	42
Number of field trips	52	51	45	43	45	49	52	52	45	0
Aquatic participants	8,931	6,016	9,846	9,253	12,227	14,075	14,186	10,200	8,070	413
Senior Center:										
Number of facility rentals	124	171	180	143	129	130	155	160	42	17
Number of classes/programs	85	85	85	85	699	1,793	2,300	2,300	284	540
Number of special events/activities	39	39	39	39	38	239	301	43	24	211
Number of field trips	26	26	26	26	28	28	34	34	8	4
Number of meals served-Nutrition program/breakfast	7,975	9,520	8,588	8,090	7,644	8,075	8,439	8,776	10,287	1,020
Library										
Adult & children programs	65	102	70	160	82	93	103	102	182	15
Adult & children storytimes	21	30	22	22	18	27	36	40	40	0
Library items added	3,525	3,160	2,201	2,590	2,146	2,460	2,493	1,808	1,444	1,155
Learning Center tutoring hours	310	312	306	308	308	320	320	320	180	0
Public Works										
Street resurfacing (miles)	1,164	0	1,224	0	0	5,13	1.8	1.05	1.19	0.988
Sidewalk repair/replacement (sq. ft.)	0	2,617	18,865	10,000	2,238	0	0	8,367	0	386
Encroachment Permits	69	96	92	105	96	139	114	142	184	162
Field Inspections	4/week	4/week	4/week	4/week	4/week	4/week	5 daily	5/week	5/week	4/week
Transportation Permits	0	0	347	354	370	452	503	495	379	302
Building & Safety										
Permits issued	308	346	332	327	361	431	430	524	442	442
Film Permits Issued	14	10	21	11	9	17	22	27	21	13
Business Licenses issued	1,015	1,520	1,254	1,108	1,302	1,416	1,456	1,639	1,464	1,438
Finance										
Account Payable checks issued	3,625	2,922	3,146	3,078	2,833	3,098	2,793	3,013	2,835	2,506
Payroll checks issued	3,372	606	3,094	3,370	3,330	3,415	3,578	3,725	4,038	3,965
Journal Vouchers	2,471	2,223	2,173	2,281	2,361	2,425	2,320	2,570	2,278	1,950
Purchase orders processed	179	126	198	197	159	205	225	259	267	225
Cash & Investments at year-end (in millions)	80.0	76.1	74.4	72.1	75.4	89.9	83.5	92.0	89.5	105.6
Administration										
Constituent requests for information processed	43	73	67	37	51	49	57	54	61	49
Agenda Reports Submitted to Council	334	341	305	285	319	233	226	118	220	224
City Council Meeting Agendas Completed	33	23	36	24	24	23	26	26	24	23
Resolutions (City Council)	49	53	48	67	63	70	80	57	89	95
Resolutions (ICRA)	2	0	0	0	0	0	0	0	0	0
Resolutions (SA)	5	5	6	5	9	8	8	3	2	4
Resolutions (Housing Authority)	3	5	7	3	6	5	5	9	13	13
Resolutions (Reclamation Authority)	1	1	1	3	3	1	4	1	2	1
Ordinances	10	11	7	14	9	13	10	13	13	9
Contracts	68	37	58	44	98	111	109	170	63	115
Weekly Reports to City Council	48	47	45	45	48	45	49	49	12	9
Number of recruitment applications processed	104	282	126	191	79	178	254	1,225	312	756

Source: City of Irwindale, various City Departments

Table 23
City of Inwindale
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2017	2017	2019	2020	2021
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Substations	0	0	0	0	0	0	0	0	0	0
Patrol units	14	14	11	11	13	12	12	15	14	14
Motorcycles	2	2	2	2	3	1	1	1	1	1
Trailer	1	1	1	1	1	1	1	1	1	1
Undercover Vehicle	6	6	7	7	7	6	6	7	10	10
Command Vehicle	3	3	2	2	1	1	1	2	2	2
Public Works										
Streets/Highway (miles)	27.73	27.73	27.73	27.73	27.73	27.73	27.73	29.20	29.20	29.20
Streetlights	861	861	861	861	870	870	870	873	873	873
Traffic signals	41	41	42	42	43	43	43	43	43	42
Bridges	15	15	15	15	15	15	15	15	15	15
Culture and recreation										
Recreation										
Parks	3	3	3	3	3	3	3	3	3	3
Playground areas	4	4	4	4	4	4	4	4	4	4
Tennis courts	1	1	1	1	1	1	1	1	1	1
Softball & baseball diamonds	1	1	1	1	1	1	1	1	1	1
Basketball full courts	2	2	2	2	2	2	2	2	2	2
Basketball half courts	1	1	1	1	1	1	1	1	1	1
Skate Parks	1	1	1	1	1	1	1	1	1	1
Swimming pools	1	1	1	1	1	1	1	1	1	1
Recreation Centers	1	1	1	1	1	1	1	1	1	1
Senior Center										
Community Centers	1	1	1	1	1	1	1	1	1	1
Senior Centers	1	1	1	1	1	1	1	1	1	1
Missions	1	1	1	1	1	1	1	1	1	1
Library										
Library buildings	1	1	1	1	1	1	1	1	1	1

Source: City of Inwindale, various City Departments

- ☒ City Council
- ☒ Successor Agency
- ☒ Housing Authority
- ☐ Reclamation Authority
- ☐ Joint Powers Authority

City of
IRWINDALE
AGENDA REPORT

Date: April 13, 2022

To: Honorable Mayor and Members of the City Council
Honorable Chair and Members of the Successor Agency Board
Honorable Chair and Members of the Housing Authority Board

From: Julian A. Miranda, City Manager/Executive Director

Issue: Discussion on How Public Meetings are to be Conducted Under the Current
Local Declared Emergency

City Manager/Executive Director's Recommendation:

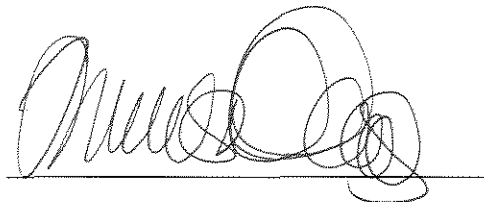
Staff recommends that the City Council, Successor Agency, and Housing Authority discuss and provide direction to staff regarding the manner in which public meetings are conducted:

1. Continue to conduct meetings under AB 361 and **adopt Resolution No. 2022-30-3280, Resolution No. SA 2022-31-3281, and Resolution No. HA 2022-06-116** entitled, "A JOINT RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE, SUCCESSOR AGENCY TO THE IRWINDALE COMMUNITY REDEVELOPMENT AGENCY, AND THE BOARD OF THE HOUSING AUTHORITY OF THE CITY OF IRWINDALE, CALIFORNIA, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR NEWSOM ON MARCH 4, 2020, AND AUTHORIZING REMOTE HYBRID MEETINGS OF THE LEGISLATIVE BODIES OF THE CITY OF IRWINDALE FOR THE 30-DAY PERIOD BEGINNING APRIL 13, 2022 THROUGH MAY 13, 2022 PURSUANT TO THE RALPH M. BROWN ACT AND ASSEMBLY BILL NO. 361"; or
2. Resume public meetings in accordance with the Ralph M. Brown Act (pre-pandemic) requirements, and require all members of the legislative body and public to attend the meetings in person; or
3. Resume public meetings in accordance with the Ralph M. Brown Act (pre-pandemic) requirements, require all members of the legislative body to attend the meetings in person, and allow the public to attend the meetings and address the council in person or via teleconference.

Administrative Action:

Submitted / Prepared by:

Theresa Olivares, Assistant City Manager



Reviewed by:

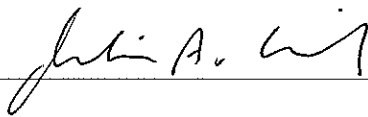
Adrian R. Guerra, City Attorney

Jeanette Duran,
Interim Finance Director / City Treasurer

Approved by:

Julian A. Miranda, City Manager / Executive Director

Electronically Approved

Background and Analysis:

Since September 29, 2021, the City Council, jointly with the Successor Agency and Housing Authority have adopted resolutions declaring an exemption under AB 361, allowing the legislative bodies to meet via teleconference and forego the Brown Act's traditional agenda posting, physical access, and quorum requirements for teleconferencing. The City Council, Successor Agency, and Housing Authority (collectively, "City") have reviewed and adopted the joint resolutions every 30 days, re-ratifying the existence of a local emergency and authorizing remote hybrid meetings for all legislative bodies.

The City's current resolution authorizing exemption under AB 361 expires on April 14, 2022. The City has three (3) options to consider relating to the conduct of public meetings under the current local declared emergency:

1. Continue to conduct public meetings under AB 361; or
2. Resume public meetings in accordance with the Ralph M. Brown Act (pre-pandemic) requirements, and require all members of the legislative body and public to attend the meetings in person; or
3. Resume public meetings in accordance with the Ralph M. Brown Act (pre-pandemic) requirements, require all members of the legislative body to attend the meetings in person, and allow the public to attend the meetings and address the council in person or via teleconference.

OPTION 1: Conduct Public Meeting Pursuant to AB 361

In order for the legislative body to conduct the public meetings under AB 361, the legislative body must meet one of the following criteria:

1. The local agency holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; or
2. The local agency holds a meeting during a proclaimed state of emergency and has determined, by majority vote, that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

Since the State's reopening, the number of COVID cases rapidly increased due to the Omicron variant, however the number of cases has now decreased. The State of California has implemented a phased rollback of the executive orders that were implemented due to COVID-19. The remaining 15 COVID-19-related executive order provisions will expire on June 30, 2022. However, the State's declared state of emergency will continue after June 30, 2022. On March 8, 2022, the City Council adopted Resolution No. 2022-23-3273 (Attachment "A"), re-ratifying the local state of emergency to continue to make resources available to address the continuing effects of COVID-19. Additionally, on March 4, 2022 the Los Angeles County Department of Public Health published the Reducing Risk Guidance (Attachment "B"), which recommends social distancing from people outside your household when their vaccination status is unknown. As a result, the findings exist for the City to continue to conduct the public meetings under the AB 361 exemption, should this be the City's desire.

Additional requirements under AB 361 are as follows:

1. Timely meeting notices and agenda posting.
2. Allow the public to access the meeting and address the legislative body via a call-in option or an internet-based service option.
3. In the event of a service disruption preventing the broadcasting of the meeting or the ability for the public to comment, the meeting must be stopped until public access is restored.
4. Legislative bodies may allow public comments to be submitted prior to a meeting, but must also allow public comments to be submitted in real time.
5. When providing a public comment period, whether after each item or during a general comment period, a legislative body must allow reasonable time for members of the public to comment. Timed public comment periods cannot be closed until that timed public comment period has elapsed.
6. Legislative body is required to verify teleconferencing exemption status every 30 days.

The attached joint resolution for the City Council, Successor Agency, and Housing Authority, make the findings necessary for the legislative bodies to declare an exemption under AB 361 as (1) there is an existing state of emergency declared by the Governor and (2) the Los Angeles County Department of Public Health's guidance recommends to social distance from people outside your household or when vaccination status is unknown.

The attached Resolution modifies public meetings as follows:

- a. AB 361, attached to the Resolution as Exhibit A, regarding teleconference requirements allowing City legislative bodies to hold public meetings by teleconferencing or electronically, and in-person, without noticing the teleconferenced locations on the agenda, without making teleconferenced locations accessible to the public, without making physical locations accessible to the public, without posting agendas at teleconferenced locations, without requiring members of the legislative bodies to be physically present at the

meeting, and without requiring a quorum of the members of the legislative body to participate from locations within the City's jurisdiction, as long as the agenda that is posted at least 72 hours in advance indicates that members of the legislative body may be participating electronically, provides the teleconference or webinar access information by which the public may participate electronically, and lists the procedure for individuals with disabilities to request reasonable accommodations;

- b. All public meeting agendas shall be posted at least 72 hours prior to a regular meeting and at least 24 hours prior to a special meeting; and
- c. Members of the public will have the ability to access the meeting and directly address the legislative body via a call-in option, an internet-based service provider, or in-person. Members of the public who wish to access the meeting in-person shall comply with all health and safety protocols imposed for in-person attendance to promote social distancing.

In the event of a service disruption that prevents broadcasting of the meeting, the meeting will stop and no further action on the agenda items will occur until (1) an attempt to restore service for a 10-minute period, and (2) adjourning the meeting to a new date and time when an unresolved issue exceeds the 10-minute time period.

OPTION 2: Conduct Public Meetings Pursuant to the Ralph M. Brown Act (Everyone In-Person)

The City may elect to resume in-person meetings in accordance with the Brown Act (pre-pandemic) requirements for public meetings. As a result, all legislative body members would be required to attend the meetings in-person. Under this option, the public will only be able to address the legislative body by (a) providing written comments in advance of the meeting, or (b) attending the meeting in-person. Additionally, the broadcasting of the public meetings would be view only; no public comments would be allowed through a call-in option or an internet-based service provider.

OPTION 3: Conduct Public Meetings Pursuant to the Ralph M. Brown Act (Legislative Body In-Person and Public In-Person or via Teleconference)

The City may elect to resume in-person meetings in accordance with the Brown Act (pre-pandemic) requirements for public meetings. As a result, all legislative body members would be required to attend the meetings in-person. Under this option, the public will be able to address the legislative body by (a) providing written comments in advance of the meeting, (b) attending the meeting in-person, (c) using the call-in option, or (d) using an internet-based service provider.

ADDITIONAL ITEMS FOR CONSIDERATION

1. Receiving Public Comments: To assist with the administrative facilitation of public comments and to ensure that members of the public have an opportunity to address the legislative body staff recommends the Council continue to receive public comments in the following manner (this applies to Option 1 and Option 3):

- a. 1st: In-person attendees – members of the public attending the meeting in person will be called upon to address the legislative body.
 - b. 2nd: Teleconference attendees – members of the public attending the meeting via telephone or electronically will be called upon to address the legislative body.
 - c. 3rd: In-person attendees who did not previously provide comments on the matter being discussed by the legislative body will be called to address the legislative body.
 - d. 4th: Teleconference attendees who did not previously provide comments on the matter being discussed by the legislative body will be called to address the legislative body.
2. Reserved Staff Seating: A need exists to reserve seating for staff. The first five seats of the front row on the north side of the Council Chamber will be designated for staff use.
 3. Disinfecting Lectern: Staff will continue to disinfect the lectern after each speaker.

Fiscal Impact:

Conducting remote hybrid public meetings will require City staff to assist with the meeting and public participation, remotely or in-person. The fiscal impact will be based on the amount of staff required and the duration of the meeting. The fiscal impact for all Council and Commission meetings for the 30-day period beginning April 13, 2022 through May 13, 2022 is estimated to be approximately \$900.

Attachment:

1. Joint Resolution No. 2022-30-3280, Resolution No. SA 2022-31-3281, and Resolution No. HA 2022-06-116
2. Attachment A: Resolution No. 2022-23-3273
3. Attachment B: Los Angeles County Department of Public Health Reducing Risk Guidance

**RESOLUTION NO. 2022-30-3280
RESOLUTION NO. SA 2022-31-3281
RESOLUTION NO. HA 2022-06-116**

**A JOINT RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE,
SUCCESSOR AGENCY TO THE IRWINDALE COMMUNITY REDEVELOPMENT
AGENCY, AND THE BOARD OF THE HOUSING AUTHORITY OF THE CITY OF
IRWINDALE, CALIFORNIA, RE-RATIFYING THE PROCLAMATION OF A STATE OF
EMERGENCY BY GOVERNOR NEWSOM ON MARCH 4, 2020, AND AUTHORIZING
REMOTE HYBRID MEETINGS OF THE LEGISLATIVE BODIES OF THE CITY OF
IRWINDALE FOR THE 30-DAY PERIOD BEGINNING APRIL 13, 2022 THROUGH
MAY 13, 2022 PURSUANT TO THE RALPH M. BROWN ACT AND ASSEMBLY BILL
NO. 361**

WHEREAS, all meetings of the legislative body are open and public, as required by the Ralph M. Brown Act, Government Code sections 54950 – 54963, so that any member of the public may attend, observe, and participate in a meaningful way; and

WHEREAS, the Brown Act under Government code section 54953(b)(3), allows a local legislative body to hold public meetings by teleconference and to make public meetings accessible telephonically or otherwise electronically to all members of the public seeking to attend and to address the local legislative body, as long as the following requirements are met: (1) each teleconference location from which a member is participating is noticed on the agenda; (2) each teleconference location is accessible to the public; (3) members of the public must be able to address the body at each teleconference location; (4) at least one member of the legislative body must be physically present at the location specified in the meeting agenda; and (5) during teleconference meetings, at least a quorum of the members of the local body must participate from locations within the local body's territorial jurisdiction; and

WHEREAS, on March 4, 2020, Governor Newsom declared the existence of a state of emergency for the State of California in response to the outbreak of a novel respiratory illness known as COVID-19; and

WHEREAS, on March 17, 2020 Governor Newsom issued Executive Order N-29-20, suspending the Brown Act teleconferencing requirements allowing legislative bodies to hold public meetings solely by teleconference, or otherwise electronically, without listing the teleconference locations and without any physical location, as long as the agenda that is posted 72 hours in advance indicates that the members of the legislative body will

be participating by teleconference, provides the teleconference or webinar access information by which the public may participate electronically, and lists the procedure for individuals with disabilities to request reasonable accommodations; and

WHEREAS, on March 21, 2021, Governor Newsom issued Executive Order N-35-20, allowing members of a local legislative body to receive updates relevant to the declared emergency and ask questions; and

WHEREAS, on September 16, 2021, Governor Newsom signed AB 361 into law, immediately amending the Brown Act to allow teleconference meetings during a state of emergency, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, on September 20, 2021, Governor Newsom signed Executive Order N-15-21 suspending AB 361 until October 1, 2021, allowing legislative bodies to hold teleconference meetings under Executive Order N-35-20; and

WHEREAS, AB 361 allows local agencies to continue to meet via teleconference without complying with the Brown Act's traditional agenda posting, physical access and quorum requirements for teleconferencing, but only during a state of emergency proclaimed by the Governor in which (1) state or local health officials have imposed or recommend measures to promote social distancing, or (2) the legislative body has determined by majority vote that meeting in person would present imminent risk to the health and safety to the attendees; and

WHEREAS, due to the COVID-19 pandemic the County of Los Angeles Department of Public Health recommends social distancing amongst people not of the same household where vaccination status is unknown, resulting in the City Council's desire to adopt a resolution incorporating AB 361 and allowing for teleconference meetings; and

WHEREAS, at a special meeting held on September 29, 2021, the City Council adopted Resolution No. 2021-86-3298 declaring an exemption under the provisions of AB 361, allowing the legislative body to meet via teleconference and forego the Brown Act's traditional agenda posting, physical access and quorum requirements for teleconferencing for the month of October 2021; and

WHEREAS, on October 13, 2021, the Successor Agency and Irwindale Housing Authority adopted Resolution Nos. SA 2021-92-3304 and HA 2021-05-104, which ratified the action taken by the City Council; and

WHEREAS, on October 27, 2021 (joint Resolution No. 2021-94-3306, Resolution No. SA 2021-95-3307, and HA 2021-06-105), November 10, 2021 (joint Resolution No. 2021-100-3312, Resolution No. SA 2021-101-3313 and Resolution No. HA 2021-07-106), December 8, 2021 (joint Resolution No. 2021-109-3321, SA Resolution No. 2021-110-

Resolution No. 2022-30-3280

Resolution No. SA 2022-31-3281

Resolution No. HA 2022-06-116

Page 2

3322, HA Resolution No. HA 2021-09-108 and RA Resolution No. 2021-03-028), January 12, 2022 (joint Resolution No. 2022-02-3251, SA Resolution No. 2022-03-3252 and HA Resolution No. 2022-01-111), February 9, 2022 (joint Resolution No. 2022-11-3261, SA Resolution No. 2022-12-3262 and HA Resolution No. 2022-02-112), and March 9, 2022 (joint Resolution No. 2022-20-3270, Resolution No. SA 2022-21-3271, Resolution No. HA 2022-04-114 and Resolution No. RA 2022-01-028) respectively the City Council, Successor Agency Board, Housing Authority Board and Reclamation Authority Board reviewed and declared an exemption under AB 361, allowing the legislative bodies to meet via teleconference and forego the Brown Act's traditional agenda posting, physical access and quorum requirements for teleconferencing for a thirty day period.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF IRWINDALE, SUCCESSOR AGENCY TO THE FORMER IRWINDALE COMMUNITY REDEVELOPMENT AGENCY, AND HOUSING AUTHORITY BOARD OF THE CITY OF IRWINDALE, CALIFORNIA DO HEREBY RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

SECTION 1. The City Council, Successor Agency Board, and Housing Authority Board determine that each of the findings set forth above is true and correct and incorporated herein by this reference.

SECTION 2. The City Council, Successor Agency Board, and Housing Authority Board hereby consider the conditions of the state of emergency as proclaimed by the Governor, the existence of emergency conditions in the City of Irwindale, and reaffirm, reauthorize, and continue the existence of a local emergency throughout the City.

SECTION 3. The City Council, Successor Agency Board, and Housing Authority Board hereby find that the state of emergency declared by Governor Newsom on or about March 4, 2020 remains active and local health agencies continue to recommend measures to promote social distancing, and that the risk of infection due to the Delta and Omicron variants of COVID-19 can cause an imminent risk to attendees to in-person meetings, despite vaccination status, but especially for unvaccinated attendees, and/or those who are immunocompromised, thereby prompting the City Council, Successor Agency Board, and Housing Authority Board to reaffirm, reauthorize, and maintain the existence of a local emergency, as required by Government Code section 54953(e) *et seq.*

SECTION 4. Due to the COVID-19 pandemic, the County of Los Angeles Department of Public Health recommends social distancing amongst people not of the same household where vaccination status is unknown. Based on such facts, findings, and determinations, the City Council Successor Agency Board, and Housing Authority Board authorize staff to conduct remote hybrid meetings for all public meetings regular and special, including City Council, Successor Agency to the Irwindale Community Redevelopment Agency, and Irwindale Housing Authority Board of Commissioners, all City Commission and committee meetings, and any other meetings that would normally take place in the City Council

Chambers under the provisions of Government Code Section 54953(e). As a result, the public meetings are modified as follows:

- a. AB 361, attached hereto as Exhibit A, regarding teleconference requirements allowing City legislative bodies to hold public meetings by teleconferencing or electronically, and in-person, without noticing the teleconferenced locations on the agenda, without making teleconferenced locations accessible to the public, without making physical locations accessible to the public, without posting agendas at teleconferenced locations, without requiring members of the legislative bodies to be physically present at the meeting, and without requiring a quorum of the members of the legislative body to participate from locations within the City's jurisdiction, as long as the agenda that is posted at least 72 hours in advance indicates that members of the legislative body may be participating electronically, provides the teleconference or webinar access information by which the public may participate electronically, and lists the procedure for individuals with disabilities to request reasonable accommodations;
- b. All public meeting agendas shall be posted at least 72 hours prior to a regular meeting and at least 24 hours prior to a special meeting;
- c. Members of the public will have the ability to access the meeting and directly address the legislative body via a call-in option, an internet-based service provider, or in-person. Members of the public who wish to access the meeting in-person shall comply with all health and safety protocols imposed for in-person attendance to promote social distancing;
- d. In the event of a service disruption that prevents broadcasting of the meeting, the meeting will stop and no further action on the agenda items will occur until (1) an attempt to restore service for a 10-minute period, and (2) adjourning the meeting to a new date and time when an unresolved issue exceeds the 10-minute time period.

SECTION 5. The City Manager/Executive Director or his designee is authorized and directed to take all actions reasonably necessary to carry out the intent and purpose of this Resolution, including, continuing to conduct open and public meetings in-person and remotely in accordance with Government Code section 54953(e) *et seq.*, and other applicable provisions of the Brown Act, for all public meetings.

SECTION 6. Pursuant to Government Code section 54953(e)(4), the local legislative body will verify every 30 days that the exemption from traditional teleconference requirements under the Brown Act is still necessary. The legislative body must make findings no later than 30 days after the first teleconference and every 30 days thereafter that:

- a. The legislative body has reconsidered the state of emergency circumstances; and
- b. Either (1) the state of emergency continues to directly impact the ability to meet safely in person, or (2) state or local officials continue to impose or recommend measures to promote social distancing.

SECTION 7. The Chief Deputy City Clerk/Secretary to the Successor Agency/Authority Assistant Secretary shall certify the adoption of this resolution which shall take effect on April 13, 2022 and shall be effective until the earlier of (i) May 13, 2022, or (ii) such time the City Council adopts a subsequent resolution in accordance with Government Code section 54593(e)(3) to extend the time during which the City's legislative bodies may continue to teleconference without compliance with Government Code section 54953(b)(3).

PASSED, APPROVED AND ADOPTED this 13th of April 2022.

Larry G. Burrola, Mayor/Chair

ATTEST:

Laura M. Nieto, MMC
Chief Deputy City Clerk/Authority Assistant Secretary
/Assistant Agency Secretary

STATE OF CALIFORNIA }
COUNTY OF LOS ANGELES } ss.
CITY OF IRWINDALE }

I, Laura M. Nieto, Chief Deputy City Clerk of the City of Irwindale, do hereby certify that the foregoing joint Resolution No. 2022-30-3280, Resolution No. SA 2022-31-3281, and Resolution No. HA 2022-06-116 was duly adopted by the City Council of the City of Irwindale at a regular scheduled meeting thereof held on the 13th day of April 2022, by the following vote:

AYES: Councilmembers/Agency Members:

NOES: Councilmembers/Agency Members:

ABSTAIN: Councilmembers/Agency Members:

ABSENT: Councilmembers/Agency Members:

Laura M. Nieto, MMC
Chief Deputy City Clerk/Authority Assistant
Secretary/Assistant Agency Secretary

Assembly Bill No. 361

CHAPTER 165

An act to add and repeal Section 89305.6 of the Education Code, and to amend, repeal, and add Section 54953 of, and to add and repeal Section 11133 of, the Government Code, relating to open meetings, and declaring the urgency thereof, to take effect immediately.

[Approved by Governor September 16, 2021. Filed with
Secretary of State September 16, 2021.]

LEGISLATIVE COUNSEL'S DIGEST

AB 361, Robert Rivas. Open meetings: state and local agencies: teleconferences.

(1) Existing law, the Ralph M. Brown Act requires, with specified exceptions, that all meetings of a legislative body of a local agency, as those terms are defined, be open and public and that all persons be permitted to attend and participate. The act contains specified provisions regarding the timelines for posting an agenda and providing for the ability of the public to directly address the legislative body on any item of interest to the public. The act generally requires all regular and special meetings of the legislative body be held within the boundaries of the territory over which the local agency exercises jurisdiction, subject to certain exceptions. The act allows for meetings to occur via teleconferencing subject to certain requirements, particularly that the legislative body notice each teleconference location of each member that will be participating in the public meeting, that each teleconference location be accessible to the public, that members of the public be allowed to address the legislative body at each teleconference location, that the legislative body post an agenda at each teleconference location, and that at least a quorum of the legislative body participate from locations within the boundaries of the local agency's jurisdiction. The act provides an exemption to the jurisdictional requirement for health authorities, as defined. The act authorizes the district attorney or any interested person, subject to certain provisions, to commence an action by mandamus or injunction for the purpose of obtaining a judicial determination that specified actions taken by a legislative body are null and void.

Existing law, the California Emergency Services Act, authorizes the Governor, or the Director of Emergency Services when the governor is inaccessible, to proclaim a state of emergency under specified circumstances.

Executive Order No. N-29-20 suspends the Ralph M. Brown Act's requirements for teleconferencing during the COVID-19 pandemic provided that notice and accessibility requirements are met, the public members are allowed to observe and address the legislative body at the meeting, and that a legislative body of a local agency has a procedure for receiving and swiftly

resolving requests for reasonable accommodation for individuals with disabilities, as specified.

This bill, until January 1, 2024, would authorize a local agency to use teleconferencing without complying with the teleconferencing requirements imposed by the Ralph M. Brown Act when a legislative body of a local agency holds a meeting during a declared state of emergency, as that term is defined, when state or local health officials have imposed or recommended measures to promote social distancing, during a proclaimed state of emergency held for the purpose of determining, by majority vote, whether meeting in person would present imminent risks to the health or safety of attendees, and during a proclaimed state of emergency when the legislative body has determined that meeting in person would present imminent risks to the health or safety of attendees, as provided.

This bill would require legislative bodies that hold teleconferenced meetings under these abbreviated teleconferencing procedures to give notice of the meeting and post agendas, as described, to allow members of the public to access the meeting and address the legislative body, to give notice of the means by which members of the public may access the meeting and offer public comment, including an opportunity for all persons to attend via a call-in option or an internet-based service option, and to conduct the meeting in a manner that protects the statutory and constitutional rights of the parties and the public appearing before the legislative body. The bill would require the legislative body to take no further action on agenda items when there is a disruption which prevents the public agency from broadcasting the meeting, or in the event of a disruption within the local agency's control which prevents members of the public from offering public comments, until public access is restored. The bill would specify that actions taken during the disruption are subject to challenge proceedings, as specified.

This bill would prohibit the legislative body from requiring public comments to be submitted in advance of the meeting and would specify that the legislative body must provide an opportunity for the public to address the legislative body and offer comment in real time. The bill would prohibit the legislative body from closing the public comment period and the opportunity to register to provide public comment, until the public comment period has elapsed or until a reasonable amount of time has elapsed, as specified. When there is a continuing state of emergency, or when state or local officials have imposed or recommended measures to promote social distancing, the bill would require a legislative body to make specified findings not later than 30 days after the first teleconferenced meeting pursuant to these provisions, and to make those findings every 30 days thereafter, in order to continue to meet under these abbreviated teleconferencing procedures.

Existing law prohibits a legislative body from requiring, as a condition to attend a meeting, a person to register the person's name, or to provide other information, or to fulfill any condition precedent to the person's attendance.

This bill would exclude from that prohibition, a registration requirement imposed by a third-party internet website or other online platform not under the control of the legislative body.

(2) Existing law, the Bagley-Keene Open Meeting Act, requires, with specified exceptions, that all meetings of a state body be open and public and all persons be permitted to attend any meeting of a state body. The act requires at least one member of the state body to be physically present at the location specified in the notice of the meeting.

The Governor's Executive Order No. N-29-20 suspends the requirements of the Bagley-Keene Open Meeting Act for teleconferencing during the COVID-19 pandemic, provided that notice and accessibility requirements are met, the public members are allowed to observe and address the state body at the meeting, and that a state body has a procedure for receiving and swiftly resolving requests for reasonable accommodation for individuals with disabilities, as specified.

This bill, until January 31, 2022, would authorize, subject to specified notice and accessibility requirements, a state body to hold public meetings through teleconferencing and to make public meetings accessible telephonically, or otherwise electronically, to all members of the public seeking to observe and to address the state body. With respect to a state body holding a public meeting pursuant to these provisions, the bill would suspend certain requirements of existing law, including the requirements that each teleconference location be accessible to the public and that members of the public be able to address the state body at each teleconference location. Under the bill, a state body that holds a meeting through teleconferencing and allows members of the public to observe and address the meeting telephonically or otherwise electronically would satisfy any requirement that the state body allow members of the public to attend the meeting and offer public comment. The bill would require that each state body that holds a meeting through teleconferencing provide notice of the meeting, and post the agenda, as provided. The bill would urge state bodies utilizing these teleconferencing procedures in the bill to use sound discretion and to make reasonable efforts to adhere as closely as reasonably possible to existing law, as provided.

(3) Existing law establishes the various campuses of the California State University under the administration of the Trustees of the California State University, and authorizes the establishment of student body organizations in connection with the operations of California State University campuses.

The Gloria Romero Open Meetings Act of 2000 generally requires a legislative body, as defined, of a student body organization to conduct its business in a meeting that is open and public. The act authorizes the legislative body to use teleconferencing, as defined, for the benefit of the public and the legislative body in connection with any meeting or proceeding authorized by law.

This bill, until January 31, 2022, would authorize, subject to specified notice and accessibility requirements, a legislative body, as defined for purposes of the act, to hold public meetings through teleconferencing and

to make public meetings accessible telephonically, or otherwise electronically, to all members of the public seeking to observe and to address the legislative body. With respect to a legislative body holding a public meeting pursuant to these provisions, the bill would suspend certain requirements of existing law, including the requirements that each teleconference location be accessible to the public and that members of the public be able to address the legislative body at each teleconference location. Under the bill, a legislative body that holds a meeting through teleconferencing and allows members of the public to observe and address the meeting telephonically or otherwise electronically would satisfy any requirement that the legislative body allow members of the public to attend the meeting and offer public comment. The bill would require that each legislative body that holds a meeting through teleconferencing provide notice of the meeting, and post the agenda, as provided. The bill would urge legislative bodies utilizing these teleconferencing procedures in the bill to use sound discretion and to make reasonable efforts to adhere as closely as reasonably possible to existing law, as provided.

(4) This bill would declare the Legislature's intent, consistent with the Governor's Executive Order No. N-29-20, to improve and enhance public access to state and local agency meetings during the COVID-19 pandemic and future emergencies by allowing broader access through teleconferencing options.

(5) This bill would incorporate additional changes to Section 54953 of the Government Code proposed by AB 339 to be operative only if this bill and AB 339 are enacted and this bill is enacted last.

(6) The California Constitution requires local agencies, for the purpose of ensuring public access to the meetings of public bodies and the writings of public officials and agencies, to comply with a statutory enactment that amends or enacts laws relating to public records or open meetings and contains findings demonstrating that the enactment furthers the constitutional requirements relating to this purpose.

This bill would make legislative findings to that effect.

(7) Existing constitutional provisions require that a statute that limits the right of access to the meetings of public bodies or the writings of public officials and agencies be adopted with findings demonstrating the interest protected by the limitation and the need for protecting that interest.

This bill would make legislative findings to that effect.

(8) This bill would declare that it is to take effect immediately as an urgency statute.

The people of the State of California do enact as follows:

SECTION 1. Section 89305.6 is added to the Education Code, to read:

89305.6. (a) Notwithstanding any other provision of this article, and subject to the notice and accessibility requirements in subdivisions (d) and (e), a legislative body may hold public meetings through teleconferencing

and make public meetings accessible telephonically, or otherwise electronically, to all members of the public seeking to observe and to address the legislative body.

(b) (1) For a legislative body holding a public meeting through teleconferencing pursuant to this section, all requirements in this article requiring the physical presence of members, the clerk or other personnel of the legislative body, or the public, as a condition of participation in or quorum for a public meeting, are hereby suspended.

(2) For a legislative body holding a public meeting through teleconferencing pursuant to this section, all of the following requirements in this article are suspended:

(A) Each teleconference location from which a member will be participating in a public meeting or proceeding be identified in the notice and agenda of the public meeting or proceeding.

(B) Each teleconference location be accessible to the public.

(C) Members of the public may address the legislative body at each teleconference conference location.

(D) Post agendas at all teleconference locations.

(E) At least one member of the legislative body be physically present at the location specified in the notice of the meeting.

(c) A legislative body that holds a meeting through teleconferencing and allows members of the public to observe and address the meeting telephonically or otherwise electronically, consistent with the notice and accessibility requirements in subdivisions (d) and (e), shall have satisfied any requirement that the legislative body allow members of the public to attend the meeting and offer public comment. A legislative body need not make available any physical location from which members of the public may observe the meeting and offer public comment.

(d) If a legislative body holds a meeting through teleconferencing pursuant to this section and allows members of the public to observe and address the meeting telephonically or otherwise electronically, the legislative body shall also do both of the following:

(1) Implement a procedure for receiving and swiftly resolving requests for reasonable modification or accommodation from individuals with disabilities, consistent with the federal Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12101 et seq.), and resolving any doubt whatsoever in favor of accessibility.

(2) Advertise that procedure each time notice is given of the means by which members of the public may observe the meeting and offer public comment, pursuant to paragraph (2) of subdivision (e).

(e) Except to the extent this section provides otherwise, each legislative body that holds a meeting through teleconferencing pursuant to this section shall do both of the following:

(1) Give advance notice of the time of, and post the agenda for, each public meeting according to the timeframes otherwise prescribed by this article, and using the means otherwise prescribed by this article, as applicable.

(2) In each instance in which notice of the time of the meeting is otherwise given or the agenda for the meeting is otherwise posted, also give notice of the means by which members of the public may observe the meeting and offer public comment. As to any instance in which there is a change in the means of public observation and comment, or any instance prior to the effective date of this section in which the time of the meeting has been noticed or the agenda for the meeting has been posted without also including notice of the means of public observation and comment, a legislative body may satisfy this requirement by advertising the means of public observation and comment using the most rapid means of communication available at the time. Advertising the means of public observation and comment using the most rapid means of communication available at the time shall include, but need not be limited to, posting such means on the legislative body's internet website.

(f) All legislative bodies utilizing the teleconferencing procedures in this section are urged to use sound discretion and to make reasonable efforts to adhere as closely as reasonably possible to the otherwise applicable provisions of this article, in order to maximize transparency and provide the public access to legislative body meetings.

(g) This section shall remain in effect only until January 31, 2022, and as of that date is repealed.

SEC. 2. Section 11133 is added to the Government Code, to read:

11133. (a) Notwithstanding any other provision of this article, and subject to the notice and accessibility requirements in subdivisions (d) and (e), a state body may hold public meetings through teleconferencing and make public meetings accessible telephonically, or otherwise electronically, to all members of the public seeking to observe and to address the state body.

(b) (1) For a state body holding a public meeting through teleconferencing pursuant to this section, all requirements in this article requiring the physical presence of members, the clerk or other personnel of the state body, or the public, as a condition of participation in or quorum for a public meeting, are hereby suspended.

(2) For a state body holding a public meeting through teleconferencing pursuant to this section, all of the following requirements in this article are suspended:

(A) Each teleconference location from which a member will be participating in a public meeting or proceeding be identified in the notice and agenda of the public meeting or proceeding.

(B) Each teleconference location be accessible to the public.

(C) Members of the public may address the state body at each teleconference conference location.

(D) Post agendas at all teleconference locations.

(E) At least one member of the state body be physically present at the location specified in the notice of the meeting.

(c) A state body that holds a meeting through teleconferencing and allows members of the public to observe and address the meeting telephonically

or otherwise electronically, consistent with the notice and accessibility requirements in subdivisions (d) and (e), shall have satisfied any requirement that the state body allow members of the public to attend the meeting and offer public comment. A state body need not make available any physical location from which members of the public may observe the meeting and offer public comment.

(d) If a state body holds a meeting through teleconferencing pursuant to this section and allows members of the public to observe and address the meeting telephonically or otherwise electronically, the state body shall also do both of the following:

(1) Implement a procedure for receiving and swiftly resolving requests for reasonable modification or accommodation from individuals with disabilities, consistent with the federal Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12101 et seq.), and resolving any doubt whatsoever in favor of accessibility.

(2) Advertise that procedure each time notice is given of the means by which members of the public may observe the meeting and offer public comment, pursuant to paragraph (2) of subdivision (e).

(e) Except to the extent this section provides otherwise, each state body that holds a meeting through teleconferencing pursuant to this section shall do both of the following:

(1) Give advance notice of the time of, and post the agenda for, each public meeting according to the timeframes otherwise prescribed by this article, and using the means otherwise prescribed by this article, as applicable.

(2) In each instance in which notice of the time of the meeting is otherwise given or the agenda for the meeting is otherwise posted, also give notice of the means by which members of the public may observe the meeting and offer public comment. As to any instance in which there is a change in the means of public observation and comment, or any instance prior to the effective date of this section in which the time of the meeting has been noticed or the agenda for the meeting has been posted without also including notice of the means of public observation and comment, a state body may satisfy this requirement by advertising the means of public observation and comment using the most rapid means of communication available at the time. Advertising the means of public observation and comment using the most rapid means of communication available at the time shall include, but need not be limited to, posting such means on the state body's internet website.

(f) All state bodies utilizing the teleconferencing procedures in this section are urged to use sound discretion and to make reasonable efforts to adhere as closely as reasonably possible to the otherwise applicable provisions of this article, in order to maximize transparency and provide the public access to state body meetings.

(g) This section shall remain in effect only until January 31, 2022, and as of that date is repealed.

SEC. 3. Section 54953 of the Government Code is amended to read:

54953. (a) All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency, except as otherwise provided in this chapter.

(b) (1) Notwithstanding any other provision of law, the legislative body of a local agency may use teleconferencing for the benefit of the public and the legislative body of a local agency in connection with any meeting or proceeding authorized by law. The teleconferenced meeting or proceeding shall comply with all otherwise applicable requirements of this chapter and all otherwise applicable provisions of law relating to a specific type of meeting or proceeding.

(2) Teleconferencing, as authorized by this section, may be used for all purposes in connection with any meeting within the subject matter jurisdiction of the legislative body. All votes taken during a teleconferenced meeting shall be by rollcall.

(3) If the legislative body of a local agency elects to use teleconferencing, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public. During the teleconference, at least a quorum of the members of the legislative body shall participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction, except as provided in subdivisions (d) and (e). The agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3 at each teleconference location.

(4) For the purposes of this section, “teleconference” means a meeting of a legislative body, the members of which are in different locations, connected by electronic means, through either audio or video, or both. Nothing in this section shall prohibit a local agency from providing the public with additional teleconference locations.

(c) (1) No legislative body shall take action by secret ballot, whether preliminary or final.

(2) The legislative body of a local agency shall publicly report any action taken and the vote or abstention on that action of each member present for the action.

(3) Prior to taking final action, the legislative body shall orally report a summary of a recommendation for a final action on the salaries, salary schedules, or compensation paid in the form of fringe benefits of a local agency executive, as defined in subdivision (d) of Section 3511.1, during the open meeting in which the final action is to be taken. This paragraph shall not affect the public’s right under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1) to inspect or copy records created or received in the process of developing the recommendation.

(d) (1) Notwithstanding the provisions relating to a quorum in paragraph (3) of subdivision (b), if a health authority conducts a teleconference meeting, members who are outside the jurisdiction of the authority may be counted toward the establishment of a quorum when participating in the teleconference if at least 50 percent of the number of members that would establish a quorum are present within the boundaries of the territory over which the authority exercises jurisdiction, and the health authority provides a teleconference number, and associated access codes, if any, that allows any person to call in to participate in the meeting and the number and access codes are identified in the notice and agenda of the meeting.

(2) Nothing in this subdivision shall be construed as discouraging health authority members from regularly meeting at a common physical site within the jurisdiction of the authority or from using teleconference locations within or near the jurisdiction of the authority. A teleconference meeting for which a quorum is established pursuant to this subdivision shall be subject to all other requirements of this section.

(3) For purposes of this subdivision, a health authority means any entity created pursuant to Sections 14018.7, 14087.31, 14087.35, 14087.36, 14087.38, and 14087.9605 of the Welfare and Institutions Code, any joint powers authority created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 for the purpose of contracting pursuant to Section 14087.3 of the Welfare and Institutions Code, and any advisory committee to a county-sponsored health plan licensed pursuant to Chapter 2.2 (commencing with Section 1340) of Division 2 of the Health and Safety Code if the advisory committee has 12 or more members.

(e) (1) A local agency may use teleconferencing without complying with the requirements of paragraph (3) of subdivision (b) if the legislative body complies with the requirements of paragraph (2) of this subdivision in any of the following circumstances:

(A) The legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing.

(B) The legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

(C) The legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

(2) A legislative body that holds a meeting pursuant to this subdivision shall do all of the following:

(A) The legislative body shall give notice of the meeting and post agendas as otherwise required by this chapter.

(B) The legislative body shall allow members of the public to access the meeting and the agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3.

In each instance in which notice of the time of the teleconferenced meeting is otherwise given or the agenda for the meeting is otherwise posted, the legislative body shall also give notice of the means by which members of the public may access the meeting and offer public comment. The agenda shall identify and include an opportunity for all persons to attend via a call-in option or an internet-based service option. This subparagraph shall not be construed to require the legislative body to provide a physical location from which the public may attend or comment.

(C) The legislative body shall conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties and the public appearing before the legislative body of a local agency.

(D) In the event of a disruption which prevents the public agency from broadcasting the meeting to members of the public using the call-in option or internet-based service option, or in the event of a disruption within the local agency's control which prevents members of the public from offering public comments using the call-in option or internet-based service option, the body shall take no further action on items appearing on the meeting agenda until public access to the meeting via the call-in option or internet-based service option is restored. Actions taken on agenda items during a disruption which prevents the public agency from broadcasting the meeting may be challenged pursuant to Section 54960.1.

(E) The legislative body shall not require public comments to be submitted in advance of the meeting and must provide an opportunity for the public to address the legislative body and offer comment in real time. This subparagraph shall not be construed to require the legislative body to provide a physical location from which the public may attend or comment.

(F) Notwithstanding Section 54953.3, an individual desiring to provide public comment through the use of an internet website, or other online platform, not under the control of the local legislative body, that requires registration to log in to a teleconference may be required to register as required by the third-party internet website or online platform to participate.

(G) (i) A legislative body that provides a timed public comment period for each agenda item shall not close the public comment period for the agenda item, or the opportunity to register, pursuant to subparagraph (F), to provide public comment until that timed public comment period has elapsed.

(ii) A legislative body that does not provide a timed public comment period, but takes public comment separately on each agenda item, shall allow a reasonable amount of time per agenda item to allow public members the opportunity to provide public comment, including time for members of the public to register pursuant to subparagraph (F), or otherwise be recognized for the purpose of providing public comment.

(iii) A legislative body that provides a timed general public comment period that does not correspond to a specific agenda item shall not close the public comment period or the opportunity to register, pursuant to subparagraph (F), until the timed general public comment period has elapsed.

(3) If a state of emergency remains active, or state or local officials have imposed or recommended measures to promote social distancing, in order to continue to teleconference without compliance with paragraph (3) of subdivision (b), the legislative body shall, not later than 30 days after teleconferencing for the first time pursuant to subparagraph (A), (B), or (C) of paragraph (1), and every 30 days thereafter, make the following findings by majority vote:

(A) The legislative body has reconsidered the circumstances of the state of emergency.

(B) Any of the following circumstances exist:

(i) The state of emergency continues to directly impact the ability of the members to meet safely in person.

(ii) State or local officials continue to impose or recommend measures to promote social distancing.

(4) For the purposes of this subdivision, “state of emergency” means a state of emergency proclaimed pursuant to Section 8625 of the California Emergency Services Act (Article 1 (commencing with Section 8550) of Chapter 7 of Division 1 of Title 2).

(f) This section shall remain in effect only until January 1, 2024, and as of that date is repealed.

SEC. 3.1. Section 54953 of the Government Code is amended to read:

54953. (a) All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency in person, except as otherwise provided in this chapter. Local agencies shall conduct meetings subject to this chapter consistent with applicable state and federal civil rights laws, including, but not limited to, any applicable language access and other nondiscrimination obligations.

(b) (1) Notwithstanding any other provision of law, the legislative body of a local agency may use teleconferencing for the benefit of the public and the legislative body of a local agency in connection with any meeting or proceeding authorized by law. The teleconferenced meeting or proceeding shall comply with all otherwise applicable requirements of this chapter and all otherwise applicable provisions of law relating to a specific type of meeting or proceeding.

(2) Teleconferencing, as authorized by this section, may be used for all purposes in connection with any meeting within the subject matter jurisdiction of the legislative body. All votes taken during a teleconferenced meeting shall be by rollcall.

(3) If the legislative body of a local agency elects to use teleconferencing, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public. During the teleconference, at least a quorum of the members of the legislative body

shall participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction, except as provided in subdivisions (d) and (e). The agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3 at each teleconference location.

(4) For the purposes of this section, “teleconference” means a meeting of a legislative body, the members of which are in different locations, connected by electronic means, through either audio or video, or both. Nothing in this section shall prohibit a local agency from providing the public with additional teleconference locations.

(c) (1) No legislative body shall take action by secret ballot, whether preliminary or final.

(2) The legislative body of a local agency shall publicly report any action taken and the vote or abstention on that action of each member present for the action.

(3) Prior to taking final action, the legislative body shall orally report a summary of a recommendation for a final action on the salaries, salary schedules, or compensation paid in the form of fringe benefits of a local agency executive, as defined in subdivision (d) of Section 3511.1, during the open meeting in which the final action is to be taken. This paragraph shall not affect the public’s right under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1) to inspect or copy records created or received in the process of developing the recommendation.

(d) (1) Notwithstanding the provisions relating to a quorum in paragraph (3) of subdivision (b), if a health authority conducts a teleconference meeting, members who are outside the jurisdiction of the authority may be counted toward the establishment of a quorum when participating in the teleconference if at least 50 percent of the number of members that would establish a quorum are present within the boundaries of the territory over which the authority exercises jurisdiction, and the health authority provides a teleconference number, and associated access codes, if any, that allows any person to call in to participate in the meeting and the number and access codes are identified in the notice and agenda of the meeting.

(2) Nothing in this subdivision shall be construed as discouraging health authority members from regularly meeting at a common physical site within the jurisdiction of the authority or from using teleconference locations within or near the jurisdiction of the authority. A teleconference meeting for which a quorum is established pursuant to this subdivision shall be subject to all other requirements of this section.

(3) For purposes of this subdivision, a health authority means any entity created pursuant to Sections 14018.7, 14087.31, 14087.35, 14087.36, 14087.38, and 14087.9605 of the Welfare and Institutions Code, any joint powers authority created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 for the purpose of contracting pursuant to Section 14087.3 of the Welfare and Institutions Code, and any advisory committee to a county-sponsored health plan licensed pursuant to Chapter

2.2 (commencing with Section 1340) of Division 2 of the Health and Safety Code if the advisory committee has 12 or more members.

(e) (1) A local agency may use teleconferencing without complying with the requirements of paragraph (3) of subdivision (b) if the legislative body complies with the requirements of paragraph (2) of this subdivision in any of the following circumstances:

(A) The legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing.

(B) The legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

(C) The legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

(2) A legislative body that holds a meeting pursuant to this subdivision shall do all of the following:

(A) The legislative body shall give notice of the meeting and post agendas as otherwise required by this chapter.

(B) The legislative body shall allow members of the public to access the meeting and the agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3. In each instance in which notice of the time of the teleconferenced meeting is otherwise given or the agenda for the meeting is otherwise posted, the legislative body shall also give notice of the means by which members of the public may access the meeting and offer public comment. The agenda shall identify and include an opportunity for all persons to attend via a call-in option or an internet-based service option. This subparagraph shall not be construed to require the legislative body to provide a physical location from which the public may attend or comment.

(C) The legislative body shall conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties and the public appearing before the legislative body of a local agency.

(D) In the event of a disruption which prevents the public agency from broadcasting the meeting to members of the public using the call-in option or internet-based service option, or in the event of a disruption within the local agency's control which prevents members of the public from offering public comments using the call-in option or internet-based service option, the body shall take no further action on items appearing on the meeting agenda until public access to the meeting via the call-in option or internet-based service option is restored. Actions taken on agenda items during a disruption which prevents the public agency from broadcasting the meeting may be challenged pursuant to Section 54960.1.

(E) The legislative body shall not require public comments to be submitted in advance of the meeting and must provide an opportunity for

the public to address the legislative body and offer comment in real time. This subparagraph shall not be construed to require the legislative body to provide a physical location from which the public may attend or comment.

(F) Notwithstanding Section 54953.3, an individual desiring to provide public comment through the use of an internet website, or other online platform, not under the control of the local legislative body, that requires registration to log in to a teleconference may be required to register as required by the third-party internet website or online platform to participate.

(G) (i) A legislative body that provides a timed public comment period for each agenda item shall not close the public comment period for the agenda item, or the opportunity to register, pursuant to subparagraph (F), to provide public comment until that timed public comment period has elapsed.

(ii) A legislative body that does not provide a timed public comment period, but takes public comment separately on each agenda item, shall allow a reasonable amount of time per agenda item to allow public members the opportunity to provide public comment, including time for members of the public to register pursuant to subparagraph (F), or otherwise be recognized for the purpose of providing public comment.

(iii) A legislative body that provides a timed general public comment period that does not correspond to a specific agenda item shall not close the public comment period or the opportunity to register, pursuant to subparagraph (F), until the timed general public comment period has elapsed.

(3) If a state of emergency remains active, or state or local officials have imposed or recommended measures to promote social distancing, in order to continue to teleconference without compliance with paragraph (3) of subdivision (b), the legislative body shall, not later than 30 days after teleconferencing for the first time pursuant to subparagraph (A), (B), or (C) of paragraph (1), and every 30 days thereafter, make the following findings by majority vote:

(A) The legislative body has reconsidered the circumstances of the state of emergency.

(B) Any of the following circumstances exist:

(i) The state of emergency continues to directly impact the ability of the members to meet safely in person.

(ii) State or local officials continue to impose or recommend measures to promote social distancing.

(4) For the purposes of this subdivision, “state of emergency” means a state of emergency proclaimed pursuant to Section 8625 of the California Emergency Services Act (Article 1 (commencing with Section 8550) of Chapter 7 of Division 1 of Title 2).

(f) This section shall remain in effect only until January 1, 2024, and as of that date is repealed.

SEC. 4. Section 54953 is added to the Government Code, to read:

54953. (a) All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting

of the legislative body of a local agency, except as otherwise provided in this chapter.

(b) (1) Notwithstanding any other provision of law, the legislative body of a local agency may use teleconferencing for the benefit of the public and the legislative body of a local agency in connection with any meeting or proceeding authorized by law. The teleconferenced meeting or proceeding shall comply with all requirements of this chapter and all otherwise applicable provisions of law relating to a specific type of meeting or proceeding.

(2) Teleconferencing, as authorized by this section, may be used for all purposes in connection with any meeting within the subject matter jurisdiction of the legislative body. All votes taken during a teleconferenced meeting shall be by rollcall.

(3) If the legislative body of a local agency elects to use teleconferencing, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public. During the teleconference, at least a quorum of the members of the legislative body shall participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction, except as provided in subdivision (d). The agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3 at each teleconference location.

(4) For the purposes of this section, “teleconference” means a meeting of a legislative body, the members of which are in different locations, connected by electronic means, through either audio or video, or both. Nothing in this section shall prohibit a local agency from providing the public with additional teleconference locations

(c) (1) No legislative body shall take action by secret ballot, whether preliminary or final.

(2) The legislative body of a local agency shall publicly report any action taken and the vote or abstention on that action of each member present for the action.

(3) Prior to taking final action, the legislative body shall orally report a summary of a recommendation for a final action on the salaries, salary schedules, or compensation paid in the form of fringe benefits of a local agency executive, as defined in subdivision (d) of Section 3511.1, during the open meeting in which the final action is to be taken. This paragraph shall not affect the public’s right under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1) to inspect or copy records created or received in the process of developing the recommendation.

(d) (1) Notwithstanding the provisions relating to a quorum in paragraph (3) of subdivision (b), if a health authority conducts a teleconference meeting,

members who are outside the jurisdiction of the authority may be counted toward the establishment of a quorum when participating in the teleconference if at least 50 percent of the number of members that would establish a quorum are present within the boundaries of the territory over which the authority exercises jurisdiction, and the health authority provides a teleconference number, and associated access codes, if any, that allows any person to call in to participate in the meeting and the number and access codes are identified in the notice and agenda of the meeting.

(2) Nothing in this subdivision shall be construed as discouraging health authority members from regularly meeting at a common physical site within the jurisdiction of the authority or from using teleconference locations within or near the jurisdiction of the authority. A teleconference meeting for which a quorum is established pursuant to this subdivision shall be subject to all other requirements of this section.

(3) For purposes of this subdivision, a health authority means any entity created pursuant to Sections 14018.7, 14087.31, 14087.35, 14087.36, 14087.38, and 14087.9605 of the Welfare and Institutions Code, any joint powers authority created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 for the purpose of contracting pursuant to Section 14087.3 of the Welfare and Institutions Code, and any advisory committee to a county-sponsored health plan licensed pursuant to Chapter 2.2 (commencing with Section 1340) of Division 2 of the Health and Safety Code if the advisory committee has 12 or more members.

(e) This section shall become operative January 1, 2024.

SEC. 4.1. Section 54953 is added to the Government Code, to read:

54953. (a) All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency, in person except as otherwise provided in this chapter. Local agencies shall conduct meetings subject to this chapter consistent with applicable state and federal civil rights laws, including, but not limited to, any applicable language access and other nondiscrimination obligations.

(b) (1) Notwithstanding any other provision of law, the legislative body of a local agency may use teleconferencing for the benefit of the public and the legislative body of a local agency in connection with any meeting or proceeding authorized by law. The teleconferenced meeting or proceeding shall comply with all requirements of this chapter and all otherwise applicable provisions of law relating to a specific type of meeting or proceeding.

(2) Teleconferencing, as authorized by this section, may be used for all purposes in connection with any meeting within the subject matter jurisdiction of the legislative body. All votes taken during a teleconferenced meeting shall be by rollcall.

(3) If the legislative body of a local agency elects to use teleconferencing, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the

legislative body of a local agency. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public. During the teleconference, at least a quorum of the members of the legislative body shall participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction, except as provided in subdivision (d). The agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3 at each teleconference location.

(4) For the purposes of this section, “teleconference” means a meeting of a legislative body, the members of which are in different locations, connected by electronic means, through either audio or video, or both. Nothing in this section shall prohibit a local agency from providing the public with additional teleconference locations.

(c) (1) No legislative body shall take action by secret ballot, whether preliminary or final.

(2) The legislative body of a local agency shall publicly report any action taken and the vote or abstention on that action of each member present for the action.

(3) Prior to taking final action, the legislative body shall orally report a summary of a recommendation for a final action on the salaries, salary schedules, or compensation paid in the form of fringe benefits of a local agency executive, as defined in subdivision (d) of Section 3511.1, during the open meeting in which the final action is to be taken. This paragraph shall not affect the public’s right under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1) to inspect or copy records created or received in the process of developing the recommendation.

(d) (1) Notwithstanding the provisions relating to a quorum in paragraph (3) of subdivision (b), if a health authority conducts a teleconference meeting, members who are outside the jurisdiction of the authority may be counted toward the establishment of a quorum when participating in the teleconference if at least 50 percent of the number of members that would establish a quorum are present within the boundaries of the territory over which the authority exercises jurisdiction, and the health authority provides a teleconference number, and associated access codes, if any, that allows any person to call in to participate in the meeting and the number and access codes are identified in the notice and agenda of the meeting.

(2) Nothing in this subdivision shall be construed as discouraging health authority members from regularly meeting at a common physical site within the jurisdiction of the authority or from using teleconference locations within or near the jurisdiction of the authority. A teleconference meeting for which a quorum is established pursuant to this subdivision shall be subject to all other requirements of this section.

(3) For purposes of this subdivision, a health authority means any entity created pursuant to Sections 14018.7, 14087.31, 14087.35, 14087.36, 14087.38, and 14087.9605 of the Welfare and Institutions Code, any joint

powers authority created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 for the purpose of contracting pursuant to Section 14087.3 of the Welfare and Institutions Code, and any advisory committee to a county-sponsored health plan licensed pursuant to Chapter 2.2 (commencing with Section 1340) of Division 2 of the Health and Safety Code if the advisory committee has 12 or more members.

(e) This section shall become operative January 1, 2024.

SEC. 5. Sections 3.1 and 4.1 of this bill incorporate amendments to Section 54953 of the Government Code proposed by both this bill and Assembly Bill 339. Those sections of this bill shall only become operative if (1) both bills are enacted and become effective on or before January 1, 2022, but this bill becomes operative first, (2) each bill amends Section 54953 of the Government Code, and (3) this bill is enacted after Assembly Bill 339, in which case Section 54953 of the Government Code, as amended by Sections 3 and 4 of this bill, shall remain operative only until the operative date of Assembly Bill 339, at which time Sections 3.1 and 4.1 of this bill shall become operative.

SEC. 6. It is the intent of the Legislature in enacting this act to improve and enhance public access to state and local agency meetings during the COVID-19 pandemic and future applicable emergencies, by allowing broader access through teleconferencing options consistent with the Governor's Executive Order No. N-29-20 dated March 17, 2020, permitting expanded use of teleconferencing during the COVID-19 pandemic.

SEC. 7. The Legislature finds and declares that Sections 3 and 4 of this act, which amend, repeal, and add Section 54953 of the Government Code, further, within the meaning of paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution, the purposes of that constitutional section as it relates to the right of public access to the meetings of local public bodies or the writings of local public officials and local agencies. Pursuant to paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution, the Legislature makes the following findings:

This act is necessary to ensure minimum standards for public participation and notice requirements allowing for greater public participation in teleconference meetings during applicable emergencies.

SEC. 8. (a) The Legislature finds and declares that during the COVID-19 public health emergency, certain requirements of the Bagley-Keene Open Meeting Act (Article 9 (commencing with Section 11120) of Chapter 1 of Part 1 of Division 3 of Title 2 of the Government Code) were suspended by Executive Order N-29-20. Audio and video teleconference were widely used to conduct public meetings in lieu of physical location meetings, and public meetings conducted by teleconference during the COVID-19 public health emergency have been productive, have increased public participation by all members of the public regardless of their location in the state and ability to travel to physical meeting locations, have protected the health and safety of civil servants and the public, and have reduced travel costs incurred by members of state bodies and reduced work hours spent traveling to and from meetings.

(b) The Legislature finds and declares that Section 1 of this act, which adds and repeals Section 89305.6 of the Education Code, Section 2 of this act, which adds and repeals Section 11133 of the Government Code, and Sections 3 and 4 of this act, which amend, repeal, and add Section 54953 of the Government Code, all increase and potentially limit the public's right of access to the meetings of public bodies or the writings of public officials and agencies within the meaning of Section 3 of Article I of the California Constitution. Pursuant to that constitutional provision, the Legislature makes the following findings to demonstrate the interest protected by this limitation and the need for protecting that interest:

(1) By removing the requirement that public meetings be conducted at a primary physical location with a quorum of members present, this act protects the health and safety of civil servants and the public and does not preference the experience of members of the public who might be able to attend a meeting in a physical location over members of the public who cannot travel or attend that meeting in a physical location.

(2) By removing the requirement for agendas to be placed at the location of each public official participating in a public meeting remotely, including from the member's private home or hotel room, this act protects the personal, private information of public officials and their families while preserving the public's right to access information concerning the conduct of the people's business.

SEC. 9. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the California Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to ensure that state and local agencies can continue holding public meetings while providing essential services like water, power, and fire protection to their constituents during public health, wildfire, or other states of emergencies, it is necessary that this act take effect immediately.

RESOLUTION 2022-23-3273

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE,
CALIFORNIA EXTENDING THE EXISTENCE OF A LOCAL EMERGENCY
RELATED TO COVID-19 PANDEMIC WITHIN THE CITY OF IRWINDALE
PURSUANT TO IRWINDALE MUNICIPAL CODE CHAPTER 2.44**

WHEREAS, on March 4, 2020, Governor Newsom declared the existence of a state of emergency for the State of California in response to an outbreak of a respiratory illness known as a coronavirus ("COVID-19"); and

WHEREAS, on March 4, 2020, the Los Angeles County Board of Supervisors declared a local and public health emergency in response to the increased spread of COVID-19 across the country; and

WHEREAS, on March 18, 2020, the City Council adopted Resolution No. 2020-18-3178, pursuant to Chapter 2.44 of the Irwindale Municipal Code, confirming the proclamation of the existence of a local emergency due to COVID-19, as declared by the City's Director of Emergency Services on March 12, 2020; and

WHEREAS, On May 13, 2020 (Resolution No. 2020-32-3137), July 22, 2020 (Resolution No. 2020-58-3218), September 9, 2020 (Resolution No. 2020-71-3231), October 28, 2020 (Resolution No. 2020-81-3241), January 10, 2021 (Resolution No. 2021-02-3264), March 10, 2021 (Resolution No. 2021-22-3234), April 28, 2021 (Resolution No. 2021-26-3248), June 23, 2021 (Resolution No. 2021-57-3269), and August 25, 2021 (Resolution No. 2021-70-3282), October 13, 2021 (Resolution No. 2021-90-3302), December 8, 2021 (Resolution No. 2021-124-3246), and January 26, 2022 (Resolution No. 2022-08-3257), the City Council reviewed and extended the local emergency due to the continued existence of conditions of extreme peril caused by the effects of COVID-19; and

WHEREAS, after consideration of all items before it, the City Council of the City of Irwindale desires to extend the existence of a local emergency related to the COVID-19 Pandemic for 60 days to continue to make resources available to address the continuing effects of COVID-19.

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

SECTION 1. The recitals are true and incorporated as findings herein.

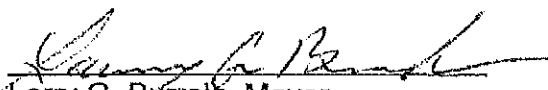
SECTION 2. The City Council does hereby extend the City's proclamation of local emergency due to COVID-19, as last ratified by the City Council in Resolution No. 2022-08-3257 on January 26, 2022, for a period of 60 days.

SECTION 3. For the duration of the statewide emergency, Governor Newsom has waived the requirement of Government Code Section 8630 that the City Council review the need for continuing the local emergency at least once every 60 days until the City Council terminates the local emergency. If this declaration of local emergency extends for more than the duration of the statewide emergency declared for COVID-19, City Staff are directed to thereafter return this item for City Council review of the need for continuing the local emergency at least once every 60 days until the City Council terminates the local emergency.

SECTION 4. If any section, subsection, sentence, clause, phrase, or portion of this Resolution, or the application thereof to any person or circumstances, is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the application of any other section, subsection, sentence, clause, phrase, or portion of this Resolution, and to this end the invalid or unconstitutional section, subsection, sentence, clause, phrase of this Resolution are declared to be severable. The City Council hereby declares that it would have adopted this Resolution and each section, subsection, sentence, clause, phrase, part or portion thereof, irrespective of the fact that anyone or more sections, subsections, sentences, clauses, phrases, parts, or portions thereof be declared invalid or unconstitutional.

SECTION 5. This Resolution shall take effect immediately and shall be published and promulgated in a widespread manner as is reasonably feasible under the conditions prevailing during this local emergency. A copy of this Resolution shall be forwarded to the Los Angeles County Operational Area Coordinator for transmission to California Emergency Management Agency.

PASSED, APPROVED, AND ADOPTED this 9th day of March 2022.


Larry G. Burrola, Mayor

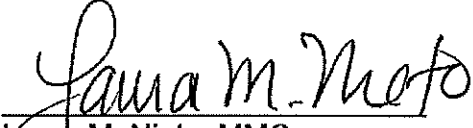
ATTEST


Laura M. Nieto, MMC
Chief Deputy City Clerk

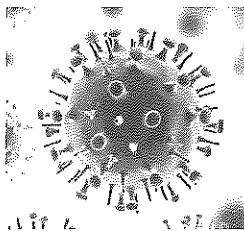
STATE OF CALIFORNIA }
COUNTY OF LOS ANGELES } ss.
CITY OF IRWINDALE }

I, Laura M. Nieto, Chief Deputy City Clerk of the City of Irwindale, do hereby certify that the foregoing Resolution No. 2022-23-3273 was adopted by the City Council of the City of Irwindale, at a regular meeting held on the 9th day of March 2022 by the following vote:

AYES:	Councilmembers:	Ambriz, Breceda, Garcia, Ortiz, Mayor Burrola
NOES:	Councilmembers:	None
ABSENT:	Councilmembers:	None
ABSTAIN:	Councilmembers:	None



Laura M. Nieto, MMC
Chief Deputy City Clerk



COVID-19: Reducing Risk Keeping Safe & Preventing Spread

The following information is to help people understand who is most at risk of getting infected and sick from COVID-19 and which situations are riskier. It outlines what steps people can take to stay safe and slow the spread of COVID-19.

To see what the current LA County community COVID-19 level is click [here](#).

WHO IS MOST AT RISK?

People who are not vaccinated are at the highest risk of getting infected with COVID-19. Unvaccinated adults who are older or who have certain medical conditions are at highest risk of severe COVID-19 disease. In addition, some people with severely weakened immune systems can get very sick from COVID-19 even if they are vaccinated.

Most people who are fully vaccinated are well protected from getting very sick and dying from COVID-19. Booster doses provide added protection. When vaccinated people get infected with COVID-19, they usually get mild symptoms, if any. But they can still spread the virus to other people.

WHICH SITUATIONS ARE RISKIER?

Understanding how the COVID-19 virus is spread is important. It will help you to assess your risk and take steps to protect yourself in different situations.

The virus spreads from person to person mainly through respiratory droplets that are released into the air by a person who has COVID-19. For example, when they speak, sing, cough, shout, sneeze, or breathe heavily. These droplets are then breathed in by other people or land on their eyes, nose, or mouth. A person's risk of getting infected goes up the closer they are to someone with COVID-19. Enclosed places with poor air flow can also increase the risk of getting infected. This is because the droplets that have the virus can concentrate and spread in the air past 6 feet. They can even stay floating in the air after an infected person has left the room.



This is why masks are important. They lower the number of respiratory droplets people release into the air AND also the number that they breathe in.

It is also possible, but less common, for the virus to spread by touching a surface with droplets on it and then touching your eyes, nose, or mouth.

Knowing the level of spread in your area can help you decide what protective measures to take. Everyone needs to take extra precautions when the risk is high. When the risk is low, you can make decisions based on personal preference and comfort level. You should also consider your own level of risk and the level of risk to others in your household or workplace. Consider the following:

- Do you live with others who have a health condition that puts them at higher risk for severe illness from COVID?

- Do you live with anyone who is unvaccinated? This includes young children who are not yet eligible for vaccines.
- Does anyone in your home work in a setting with vulnerable people who are at higher risk of severe illness from COVID?

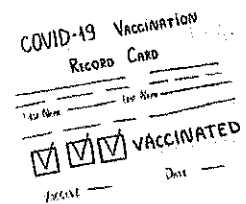
To learn about the current situation in LA County, see [COVID-19 community risk level](#).

There are certain places where COVID-19 spreads more easily

- **Closed spaces** with poor air flow.
- **Crowded places** with many people nearby
- **Close contact settings** especially where people are talking (or breathing heavily) close together

HOW TO REDUCE THE RISK OF COVID-19

- **Get vaccinated and get a booster when you are eligible.** It is the best way to protect against COVID-19 (see [Vaccination](#) below).
- **Wear a mask that fits and filters well.** See ph.lacounty.gov/masks for more information on the types of masks and mask wearing rules and recommendations in Los Angeles County. If you are at [high risk for severe disease](#) or if you are around people who are at high risk, it is very important to wear a highly effective mask indoors and in crowded outdoor places. Children under the age of 2 should not wear a mask.
- **Get medicine to prevent COVID-19.** If you cannot receive a COVID-19 vaccine for medical reasons or your immune system is not strong enough to mount a response to the vaccine, talk to your doctor about treatment to help prevent you from getting COVID-19. See ph.lacounty.gov/covidmedicines for more information.
- **Avoid crowded places.** Being in crowds, especially indoors, puts you at a higher risk. If you need to be indoors, try to go during non-peak hours and wear a more protective mask. Limit how long you are there.
- **Improve air flow.** Go outside. Avoid indoor spaces with poor air flow as much as possible. Open windows and doors, use fans and portable air cleaners, run heating and air, and upgrade filters. (See CDC [Improving Ventilation in Your Home](#).)
- **Choose outdoor spaces** for social and fitness activities.
- **Get a COVID-19 viral test** before gathering indoors with others who are not in your household. This is most important if you will be with people who are at high risk of severe illness, especially if you are not fully vaccinated and boosted or have been in crowded indoor places in the past two weeks. Visit ph.lacounty.gov/covidtests to learn more about when to get a test.
- **Keep your distance.** Use two arms lengths as your guide (about 6 feet) for social distancing with people outside your household when you are not sure that they are vaccinated.
- **Socialize with the same set of friends and relatives** rather than mixing with many different people who are not vaccinated.



- **Be flexible.** Be willing to change your plans or leave if you find yourself in a place where COVID-19 can spread more easily. For example, indoors in a loud crowded restaurant with a lot of people who are not wearing masks.
- **Wash your hands and/or use hand sanitizer often** - especially after being in public spaces where surfaces are touched by many people. Avoid eating and touching your face with unwashed hands.
- **Stay home when sick.** If you have symptoms¹ of COVID-19, talk to a doctor, and get a test. You should stay home and away from others until you get the result of your COVID-19 test or until your provider tells you that you don't have COVID-19. **Contact a doctor right away** if you are at high risk of getting very sick from COVID-19 and you test positive, even if your symptoms are mild. You may be eligible for medicines that help keep people with COVID-19 out of the hospital. Don't delay: the medicines work best when they are given as soon as possible after symptoms start. To learn about symptoms and what to do if you are sick see ph.lacounty.gov/covidcare.
- **Delay travel until you and the people you are traveling with are fully vaccinated and have received their booster, if eligible.** Be sure to review and follow the CDC domestic and international travel guidance. See LAC DPH Travel Advisory and Guidance for more information.



VACCINATION

Vaccination is the best way to protect yourself and your loved ones from COVID-19. It will slow the spread of COVID-19 including variants of the virus.



- If you are already vaccinated, encourage your family, friends, coworkers, and neighbors to get vaccinated. This includes recommended additional doses or booster doses. See COVID-19 Vaccine Schedules.
- If you are not yet fully vaccinated, consider getting vaccinated now. Vaccines are safe, effective, and free to everyone regardless of immigration status. Talk with your doctor about any concerns.

Vaccines are widely available across LA without an appointment. Visit www.VaccinateLACounty.com to find a location near you. Call 1-833-540-0473 if you need help making an appointment, need transportation to a vaccination site, or are homebound. Phone lines are open from 8am to 8:30pm 7 days a week. Information is also available in many languages 24/7 by calling 2-1-1.

¹ Symptoms may appear 2-14 days after being exposed to the virus and may include: fever or chills, cough, shortness of breath/difficulty breathing, new loss of taste or smell, fatigue, runny or stuffy nose, muscle or body aches, headache, sore throat, nausea or vomiting, and diarrhea. This list does not include all possible symptoms of COVID-19. Some people with COVID-19 never get symptoms. Visit ph.lacounty.gov/covidcare to learn more about what to do if you are sick.

- ☒ City Council
☐ Successor Agency
☐ Housing Authority
☐ Reclamation Authority
☐ Joint Powers Authority

City of
IRWINDALE
AGENDA REPORT

Date: April 13, 2022
To: Honorable Mayor and Members of the City Council
From: Julian A. Miranda, City Manager
Issue: Update Regarding the Parking Lots Located at 5223 and 5239 Morada Street

City Manager's Recommendation:

1. City Council receive the update regarding the parking lots located at 5223 and 5239 Morada Street.
2. Provide direction to staff regarding signage at the Site.

Administrative Action:

Submitted / Prepared by:

Theresa Olivares, Assistant City Manager

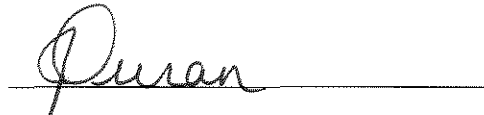


Reviewed by:

Adrian R. Guerra, City Attorney

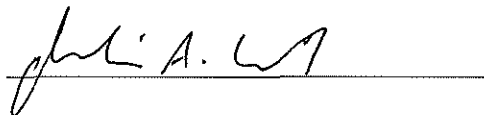
Electronically Approved

Jeanette Duran,
Interim Finance Director / City Treasurer



Approved by:

Julian A. Miranda, City Manager



Background and Analysis:

As requested by Councilmember Ortiz, on March 9, 2022, staff provided a verbal update regarding public parking at the two City-owned properties located at 5223 and 5239 Morada Street (Site). At this meeting staff indicated that this matter required direction from the City Council and would be considered by the Council at its regularly scheduled April 13, 2022 meeting. Pursuant to the Amended and Restated DDA between the Housing Authority and Panattoni Development, Panattoni is required to improve the Site with parking lots for the benefit of the City. Panattoni has made the necessary improvement to the Site and staff requests the City Council to provide direction regarding the signage.

Since the last update, an application has been submitted to SCE for power connection to the Site. SCE's estimated installation response is 4-6 weeks. Staff will provide additional updates as the installation date is confirmed by SCE.

In preparation of utilization of the Site by the public, it is now appropriate for the Council to discuss and provide direction regarding the parking of vehicles at the Site. Staff understands that this Site is to be used by the individuals who reside on Morada Street, guests of the Morada street residents, and guests attending events at the Our Lady of Guadalupe Mission. Identifying the prohibited uses at the Site will enable the Irwindale Police Department to enforce and cite violators. Staff recommends the signage include the following, at a minimum: Per IMC Section 10.28.190, no parking between the hours of 12 am – 5 am

If it were the Council's desires to prohibit oversize vehicle parking and auto repairs, the IMC would need to be amended, in order for this to be enforceable by the Police Department. If this is the Council's desire, then the City Attorney's office will need to research this matter.

Staff requests the City Council to provide direction regarding the signage language for the Site.

Fiscal Impact:

Funds are available in the FY 2021-2022 budget for the purchase and installation of the signs at the Site.

- ☒ City Council
☐ Successor Agency
☐ Housing Authority
☐ Reclamation Authority
☐ Joint Powers Authority

City of
IRWINDALE
AGENDA REPORT

Date: April 13, 2022
To: Honorable Mayor and Members of the City Council
From: Theresa Olivares, Assistant City Manager
Issue: Update on Organizations Requesting a Fireworks Stand

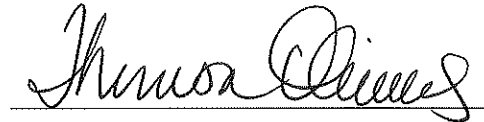
City Manager's Recommendation:

1. Receive an update on Northview High School's Athletic Department Request to amend the Irwindale Municipal Code to consider the Athletic Department as an eligible organization to conduct fireworks sales in the City of Irwindale.
2. Discuss and provide direction on the Covina Vikings Youth Football and Cheer organization's request to allow the Covina Vikings Youth Football and Cheer organization to sell fireworks in the City of Irwindale.

Administrative Action:

Submitted / Prepared by:

Theresa Olivares, Assistant City Manager



Reviewed by:

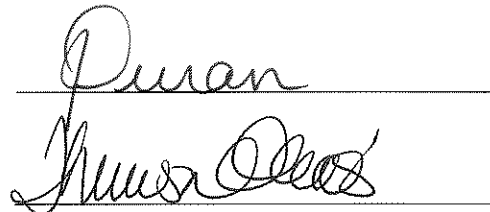
Adrian R. Guerra, City Attorney

Electronically Approved

Jeanette Duran,
Interim Finance Director / City Treasurer

Approved by:

Theresa Olivares, Assistant City Manager



Background and Analysis:

The City of Irwindale has received two separate requests to allow organizations located outside of the City to conduct fireworks sales in the City of Irwindale: (1) Northview High School (NHS), and (2) Covina Vikings Youth Football and Cheer (CYFC).

Northview High School

On March 9, 2022, the City Council authorized staff and the City Attorney's office to prepare an amendment to the Irwindale Municipal Code (IMC) Section 8.16 to reflect the addition of NHS as an organization permitted to conduct fireworks sales in the City of Irwindale, waiving the minimum one-year establishment period. Staff has been in communication with the NHS Athletic Directors and the Covina Valley Unified School

District (District), requesting the name of the organization to be stated in the IMC amendment. Staff has informed the school representatives that the name identified in the IMC will need to be the name that appears on the fireworks application, State Board of Equalization Seller's Permit, and evidence of insurance.

On April 6, 2022, staff was informed by the District that additional time is needed to identify the name of the organization to include in the IMC, indicating that the district was not aware of an existing non-profit organization at NHS that could be used for this purpose. The District is aware that a non-profit organization is not a requirement of the City, and is determining how it would like to proceed. Therefore, District is requesting the Council authorize additional time to determine the entity that will be responsible for the application, seller's permit, and insurance. The District recognizes that this request will not allow NHS conduct fireworks sales in 2022 and would like to preserve its ability to sell fireworks in 2023, indicating that the District will continue to work with staff and the City Attorney to identify the proper entity. The direction received by the City Council on March 9, 2022, was to amend IMC Section 8.16 to include Northview High School sports program, and since the District is requesting additional time to identify the entity's name, there is no current proposed amendment to the IMC for the Council to consider.

Covina Vikings Youth Football and Cheer

Following the Council meeting on March 9, 2022, staff was contacted by CVYFC (Attachment "A"), a non-profit organization, requesting the Council to consider allowing CVYFC to conduct fireworks sales in the City of Irwindale. This organization does not meet the criteria established under IMC Section 8.16.010.D., its principal location is not within the City of Irwindale. Following are options for the Council to consider as it discusses this request:

1. Develop a Policy to allow outside agencies to submit an application to sell fireworks
2. Amend IMC Section 8.16 to allow Covina Vikings Youth Football and Cheer to sell fireworks
3. Deny the request submitted by Covina Vikings Youth Football and Cheer.

1. Policy

The City does not have a policy regarding requests received by organizations located outside of the City who desire to conduct fireworks sales in Irwindale. If it is the desire of the Council to allow organizations outside of the City to conduct fireworks sales, then Council may direct staff and the City Attorney's office to draft a policy including: a fair and transparent application process, establishing limits on the number of fireworks stands, and identify the eligible organizations.

A fair and transparent application process will enable all interested and eligible organizations to submit an application. To date, the Council has received two requests, and there may be more requests forthcoming. Establishing a policy now will provide staff and the Council with a process to accept and review the requests as they are received.

The Council may consider setting limits on the number of fireworks stands allowed to conduct sales. In the past, there have been four (4) non-profit organizations located in

the City who have participated in fireworks sales. On average, these organizations have raised \$10,000 to \$15,000 in sales. Expanding the eligible organizations to include organizations located outside of the City may affect the sales generated by the Irwindale organizations. Additionally, there are limited sites available for stand locations, which may result in a heavy concentration of stands in one area.

Developing a list of criteria for outside organizations to exhibit will identify which organizations are eligible to submit an application. The Council may desire that the organization have an association with the City of Irwindale. This may be achieved, for example, by requiring a percentage of the organizations membership/enrollment/participants to reside in the Irwindale.

The majority of the cities that allow fireworks sales limit eligible organizations to those that are located within the city, as these organizations support and give back to their community. Staff is aware of a couple of cities who allow outside agencies to submit applications to sell fireworks and these cities have seen an increase in the number of outside organizations requesting fireworks sales in their city.

2. Amend the Irwindale Municipal Code Section 8.16

If the Council chooses this option, allowing CVYFC to sell fireworks, IMC Section 8.16 will need to be amended. The amendment will require two readings of the ordinance and the ordinance will become effective 30 days after the 2nd reading. The Council has two options to consider:

A. Sales in July 2022: In order for CVYFC to participate in the fireworks sales occurring in 2022, the City Council would need to hold a special meeting on Monday, April 18, 2022, to conduct the 1st reading of the ordinance. The 2nd reading has to occur at a regularly scheduled meeting and may occur no sooner than 5 days after the 1st reading, which would occur April 27, 2022. The ordinance would become effective 30 days after the 1st reading, or May 27, 2022. Applications for the 2022 fireworks sales are due by June 1, 2022, allowing CVYFC one day, Tuesday, May 31, 2022 to submit an application (City Hall is closed on Monday, May 30, 2022 – Memorial Day).

B. Sales in July 2023: This would not require a special meeting and would be presented to the Council for consideration when staff has received confirmation from the District on the NHS entity. This would result in one amendment to the IMC as opposed to multiple amendments.

3. Deny Covina Vikings Youth Football and Cheer

This would require a motion by the Council to deny the request. No further action would be required.

Fiscal Impact:

There is no fiscal impact.

Attachments:

1. Letter from Covina Vikings Youth Football and Cheer

**IRWINDALE CITY COUNCIL CHAMBERS
5050 N. IRWINDALE AVENUE
IRWINDALE, CALIFORNIA 91706**

SA Item 1A1

**MARCH 23, 2022
WEDNESDAY
7:13 P.M.**

The Irwindale **SUCCESSOR AGENCY TO THE IRWINDALE COMMUNITY REDEVELOPMENT AGENCY** met in regular session at the above time and place.

ROLL CALL:

Present: Councilmembers Mark A. Breceda, Manuel R. Garcia,
H. Manuel Ortiz; Mayor Pro Tem Albert F. Ambriz;
Mayor Larry G. Burrola

Present: Julian A. Miranda, City Manager; Theresa Olivares,
Assistant City Manager; Adrian Guerra, City Attorney; Ty Henshaw,
Chief of Police; Arsanious Hanna, Director of Engineering / Building
Official; Jeanette Duran, Interim Finance Director / City Treasurer;
Marilyn Simpson, Community Development Director; Mary Hull,
Human Resources Manager, Elizabeth Rodriguez, Public Services
Director; Jeff Wagner, Information Technology Manager; Iris Espino,
Assistant to the City Manager; and Laura Nieto, Chief Deputy City
Clerk

**SPONTANEOUS
COMMUNICATIONS**

There were no speakers.

CONSENT CALENDAR

MOTION

A motion was made by Councilmember Breceda, seconded by Mayor
Pro Tem Ambriz, to approve Consent Calendar, reading resolutions
and ordinances by title only and waiving further reading thereof. The
motion was unanimously approved.

**ITEM NO. 1A1
MINUTES**

MINUTES

The following minutes were approved:

- 1) Special Joint meeting held March 9, 2022
- 2) Regular meeting held March 9, 2022

**ITEM NO. 1B
WARRANTS**

WARRANTS

None for approval.

END OF CONSENT CALENDAR

ADJOURNMENT

There being no further business to conduct, the meeting was
adjourned at 7:13 p.m.

Laura M. Nieto, MMC
Chief Deputy City Clerk

SA Item 1B

Accounts Payable

Checks by Date - Summary by Check Number

**City of Irwindale as Successor Agency to the
Irwindale Community Redevelopment Agency**



Check No	Vendor No	Vendor Name	Check Date	Check Amount
76570	ROSENO	Rosenow Spevacek Group Inc	03/28/2022	945.00
Report Total (1 checks):				945.00

**IRWINDALE CITY COUNCIL CHAMBERS
5050 N. IRWINDALE AVENUE
IRWINDALE, CALIFORNIA 91706**

HA Item 1A1

**MARCH 23, 2022
WEDNESDAY
5:30 P.M.**

The Irwindale **HOUSING AUTHORITY** met in special session at the above time and place.

ROLL CALL:

Present: Board Members Mark A. Breceda, Manuel R. Garcia (arrived at 5:34 p.m.), H. Manuel Ortiz; Vice Chair Albert F. Ambriz; Mayor Larry G. Burrola

Present: Julian A. Miranda, Executive Director, and Adrian Guerra, Board Attorney

**SPONTANEOUS
COMMUNICATIONS**

None.

**RECESS TO
CLOSED SESSION**

At 5:32 p.m., the Housing Authority met in Closed Session to discuss the following:

Conference with Real Property Negotiators
Pursuant to Government Code Section 54956.8

Property: Las Casitas
5164 Ayon Avenue
Parties: Northridge Group & Housing Authority
Under Negotiation: Price and terms of potential sale

ACTION: Discussion held; direction given (Board Member Breceda declared a potential conflict of interest, did not participate in the discussion, and left the Closed Session room)

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 6:52 p.m.

Laura M. Nieto, MMC
Chief Assistant Authority Secretary

**IRWINDALE CITY COUNCIL CHAMBERS
5050 N. IRWINDALE AVENUE
IRWINDALE, CALIFORNIA 91706**

HA Item 1A2

**MARCH 28, 2022
WEDNESDAY
5:30 P.M.**

The Irwindale **HOUSING AUTHORITY** met in special session at the above time and place.

ROLL CALL:

Present: Board Members Manuel R. Garcia, H. Manuel Ortiz;
Vice Chair Albert F. Ambriz; Chair Larry G. Burrola

Absent: Board Member Mark A. Breceda

Present: Julian A. Miranda, Executive Director, Adrian Guerra, Board Attorney, Jamie Traxler, Assistant Board Attorney; Margaret Akerblom, Board Counsel; Theresa Olivares, Assistant City Manager; Marilyn Simpson, Community Development Director

**SPONTANEOUS
COMMUNICATIONS**

None.

ITEM C
**HEARING TO
CONSIDER
APPLICANT'S APPEAL
OF PROPOSED
DETERMINATION ON
LAS CASITAS
ELIGIBILITY LIST**

**HEARING TO CONSIDER APPLICANT'S APPEAL OF PROPOSED
DETERMINATION ON LAS CASITAS ELIGIBILITY LIST**

**ASSISTANT BOARD
ATTORNEY TRAXLER**

Assistant Board Attorney presented the staff report and made a PowerPoint presentation.

GILBERT GUZMAN

Gilbert Guzman stated that he has requested that Annie Ambriz speak on his behalf.

ANNE AMBRIZ

Anne Ambriz spoke in support of approving the appeal and placing Mr. Guzman on the Las Casitas eligibility list.

**CARMEN ROMAN
AND DENA ZEPEDA**

Carmen Roman and Dena Zepeda also spoke in support of approving the appeal.

VICE CHAIR AMBRIZ

Vice Chair Ambriz stated that, although he trusts that staff followed procedure, the Board should show compassion for Mr. Guzman's circumstances. He noted that the application process can be confusing, but Mr. Guzman made every effort to turn in his paperwork and believed that his application was complete. He further stated that the Las Casitas senior apartments were built with the needs of senior Irwindale residents in mind, and made a motion to approve Mr. Guzman's request for an appeal.

BOARD COUNSEL AKERBLOM	Board Counsel Akerblom suggested that the motion be held until after the Board finishes asking any questions it may have.
BOARD MEMBER ORTIZ	Board Member Ortiz concurred that Mr. Guzman should be returned to the eligibility list. He then asked whether the vacant units would be awarded to Irwindale residents, to which Assistant Board Counsel Traxler indicated that she did not have that information. Board Member Ortiz also asked what would occur if Mr. Guzman is permitted to remain on the eligibility list, to which Assistant Board Counsel Traxler advised that this action would not guarantee that Mr. Guzman would be awarded an apartment; he would just be returned to the eligibility list. She advised that the award of the apartments depends on how the applicants rank.
BOARD MEMBER GARCIA	Board Member Garcia agreed that Mr. Guzman should be allowed to continue in the process, and that his application be reviewed and ranked accordingly.
CHAIR BURROLA	Chair Burrola asked about the general rights that homeless individuals have, to which Board Counsel Akerblom advised that staff could advise on how applications submitted by homeless individuals are ranked per the program guidelines. She further indicated that, although she could not advise on the specific rights that homeless individuals have, she noted that this particular program offers specific considerations to homeless individuals, which staff could elaborate upon.
ASSISTANT BOARD ATTORNEY TRAXLER	Assistant Board Attorney Traxler reminded the Board that it has amended the program guidelines in November to include a category that would enable staff to rank homeless applicants. Said applicants are now able to submit signed and notarized affidavits where they state under penalty of perjury that they are homeless. Mr. Guzman would now be able to submit said affidavit.
CHAIR BURROLA	Chair Burrola acknowledged that staff followed the program rules as set by the Housing Authority Board.
VICE CHAIR AMBRIZ	Vice Chair Ambriz rephrased his motion to direct staff to bring back a resolution to grant the appeal and overturn staff's determination.
ASSISTANT BOARD ATTORNEY TRAXLER	Assistant Board Attorney Traxler noted that the appeal guidelines would require a written decision by the Board within seven days, which in this case would include the adoption of the resolution. However, the Housing Authority Board does not have another meeting scheduled until April 13. She asked whether Mr. Guzman would agree to waive the seven-day period in order for the resolution to be approved at the April 13 meeting. Mr. Guzman indicated he accepted the request.

ROLL CALL

The above-mentioned motion was seconded by Chair Burrola and the motion was unanimously approved on roll-call vote; Board Member Breceda absent.

ADJOURNMENT

There being no further business to conduct, the meeting was adjourned at 6:22 p.m.

Laura M. Nieto, MMC
Chief Assistant Authority Secretary

☐ City Council
☐ Successor Agency
☒ Housing Authority
☐ Reclamation Authority
☐ Joint Powers Authority

City of
IRWINDALE
AGENDA REPORT

Date: April 13, 2022
To: Honorable Chair and Members of the Housing Authority
From: Julian A Miranda, Executive Director
Issue: Adoption of Resolution Granting Appeal of the Ineligibility Determination of Applicant Gilbert Guzman for the Las Casitas Senior Low/Moderate Income Housing Apartment Rental Program

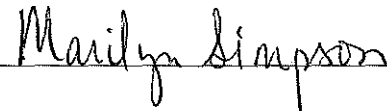
Executive Director's Recommendation:

1. Adopt Resolution No. HA 2022-05-115, entitled, "A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRWINDALE HOUSING AUTHORITY GRANTING THE APPEAL OF THE INELIGIBILITY DETERMINATION OF APPLICANT GILBERT GUZMAN FOR THE LAS CASITAS SENIOR LOW/MODERATE INCOME HOUSING APARTMENT RENTAL PROGRAM," reading by title only and waiving further reading thereof.

Administrative Action:

Submitted by:

Marilyn Simpson, Community Development Director



Prepared by:

Jamie L. Traxler, Assistant Authority Counsel

Electronically Approved

Reviewed by:

Adrian R. Guerra, City Attorney

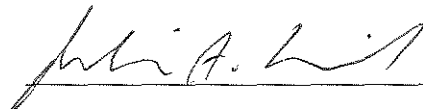
Electronically Approved

Jeanette Duran, Interim Director of Finance / City Treasurer



Approved by:

Julian A. Miranda, Executive Director



BACKGROUND AND ANALYSIS:

At its special meeting on March 28, 2022, the Housing Authority Board, as the designated hearing panel, conducted a public hearing on Applicant Gilbert Guzman's appeal of Authority Staff's ineligibility determination for the Las Casitas Senior Low/Moderate Income Housing Apartment Rental Program.

The Board opened the public hearing, received evidence from Staff and the Applicant, received and considered public comments, and closed the public hearing, giving Mr. Guzman the opportunity to present evidence and receive a fair hearing regarding his eligibility determination.

At the conclusion of the hearing, the Board voted to grant the appeal of the Applicant Gilbert Guzman and directed staff to bring back a resolution granting the appeal and directing staff to complete the processing of the application. Pursuant to the Irwindale Housing Authority Guidelines, Policies and Procedures for Senior Low/Moderate Income Housing Apartment Rental Program (revised: November 10, 2021) ("Guidelines") Administrative Hearing Procedures, the Board as the Hearing Panel must issue a written decision within seven (7) business days of the hearing. At the hearing on March 28, 2022, the Applicant agreed on the record to waive the 7-day requirement so that the Resolution, which shall constitute the Board's final decision, could be adopted at the next regularly scheduled public meeting on April 13, 2022.

Conclusion

It is therefore recommended that the Board Adopt Resolution No. HA 2022-05-115, entitled, "A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRWINDALE HOUSING AUTHORITY GRANTING THE APPEAL OF THE INELIGIBILITY DETERMINATION OF APPLICANT GILBERT GUZMAN FOR THE LAS CASITAS SENIOR LOW/MODERATE INCOME HOUSING APARTMENT RENTAL PROGRAM,"

FISCAL IMPACT:

None.

ATTACHMENTS:

1. Resolution No. HA 2022-05-115, entitled, "A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRWINDALE HOUSING AUTHORITY GRANTING THE APPEAL OF THE INELIGIBILITY DETERMINATION OF APPLICANT GILBERT GUZMAN FOR THE LAS CASITAS SENIOR LOW/MODERATE INCOME HOUSING APARTMENT RENTAL PROGRAM."

Attachment “A”

RESOLUTION NO. HA 2022-05-115

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRWINDALE HOUSING AUTHORITY GRANTING THE APPEAL OF THE INELIGIBILITY DETERMINATION OF APPLICANT GILBERT GUZMAN FOR THE LAS CASITAS SENIOR LOW/MODERATE INCOME HOUSING APARTMENT RENTAL PROGRAM

WHEREAS, the Irwindale Housing Authority (“Authority”) Las Casitas Senior Low/Moderate Income Housing Apartment Rental Program provides multi-family housing stock for Irwindale senior residents; and

WHEREAS, the Las Casitas Senior Apartment Complex (“Las Casitas”) consists of a total of 26 residential rental units, 1 unrestricted manager unit and 25 units that are restricted to rents affordable to extremely low, very low, low and moderate income senior households; and

WHEREAS, when a vacant unit becomes available, the Authority opens up an application period whereby interested applicants may submit an application to the Authority, and will be ranked in accordance with the Authority’s Guidelines, Policies and Procedures for Senior Low/Moderate Income Housing Apartment Rental Program (“Guidelines”); and

WHEREAS, in June 2021, the Authority opened up the application period for three (3) available units designated as extremely low income; and

WHEREAS, on July 6, 2021, Applicant Gilbert Guzman submitted an application to the Authority; and

WHEREAS, on December 1, 2021, Authority Staff sent Mr. Guzman a Notice of Ineligibility letter informing him that he was an ineligible applicant because his application was incomplete, as it was not submitted with all the required documentation, including his most recent bank statements, necessary to verify income. The letter notified Mr. Guzman of his right to appeal the determination in writing within ten days of the date of the notice; and

WHEREAS, on December 8, 2021, Mr. Guzman submitted a timely appeal and supplemental information to the Authority; and

WHEREAS, on January 4, 2022, Mr. Guzman submitted a follow up letter and packet of documents to the Authority requesting that the packet of financial statements be included to replace the information he submitted in December, 2021; and

WHEREAS, on March 15, 2022, the Authority sent Mr. Guzman notice of the appeal hearing set for March 28, 2022; and

WHEREAS, on March 28, 2022, pursuant to the Guidelines, a public hearing was held before the Authority Board, where the Board opened the public hearing, received evidence from Staff and the Applicant, received and considered public comments, and closed the public hearing, giving Mr. Guzman the opportunity to present evidence and receive a fair hearing regarding his eligibility determination.

NOW, THEREFORE, the Board of Directors of the Irwindale Housing Authority does hereby resolve, determine, and order as follows:

SECTION 1. Having considered all relevant evidence presented to the Board at the hearing, and based on preponderance of the evidence, the Board of Directors of the Irwindale Housing Authority hereby grants the appeal of Mr. Guzman and reverses Authority Staff's Determination of Ineligibility. Authority Staff are hereby directed to complete the processing and ranking of Mr. Guzman's application in accordance with the Authority's Guidelines.

SECTION 2. This Resolution shall constitute the final statement of decision of the Authority Board. This final decision may be subject to judicial review within ninety (90) days following the date of its issuance pursuant to California Code of Civil Procedure sections 1094.5 and 1094.6. Computation of the time to appeal shall be governed by the Code of Civil Procedure.

SECTION 3. The Chief Authority Assistant Secretary is hereby directed to mail a copy of this resolution and the statement of decision to all parties by certified mail, return receipt requested.

SECTION 4. The Chief Authority Assistant Secretary shall certify to the passage and adoption of this resolution, and the same shall thereupon take effect and be in force.

PASSED, APPROVED, AND ADOPTED this 13th day of April 2022.

Larry G. Burrola, Authority Chair

ATTEST

Laura M. Nieto, MMC
Chief Authority Assistant Secretary
Resolution No. HA 2022-05-115
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STATE OF CALIFORNIA }
COUNTY OF LOS ANGELES } ss.
CITY OF IRWINDALE }

I, Laura M. Nieto, Chief Authority Assistant Secretary of the Irwindale Housing Authority, do hereby certify that the foregoing Resolution No. HA 2022-05-115 was adopted at a regular meeting of the Irwindale Housing Authority held on April 13, 2022, by the following vote:

AYES: Authority Member:

NOES: Authority Member:

ABSENT: Authority Member:

ABSTAIN: Authority Member:

Laura M. Nieto, MMC
Chief Authority Assistant Secretary
Irwindale Housing Authority